

This table applies **on or before 23 July 2013**.

The table below shows which territories are classified in 'category 1' and 'category 3' for the purposes of penalties for offshore non-compliance. Territories not listed here (other than the UK) are in 'category 2'. Penalties for domestic (UK) matters fall into category 1.

**Category 1**

Anguilla  
Aruba  
Australia  
Belgium  
Bulgaria  
Canada  
Cayman Islands  
Cyprus  
Czech Republic  
Denmark (not including Faroe Islands and Greenland)  
Estonia  
Finland  
France  
Germany  
Greece  
Guernsey  
Hungary  
Ireland  
Isle of Man  
Italy  
Japan  
Korea, South  
Latvia  
Lithuania  
Malta  
Montserrat  
Netherlands (not including Bonaire, Sint Eustatius and Saba)  
New Zealand (not including Tokelau)  
Norway  
Poland  
Portugal  
Romania  
Slovakia  
Slovenia  
Spain  
Sweden  
United States of America (not including overseas territories and possessions)

**Category 3**

Palau  
Panama  
Paraguay  
Peru  
Saint Kitts and Nevis  
Saint Lucia  
Saint Vincent and the Grenadines  
San Marino  
Seychelles  
Sint Maarten

**Category 3**

Suriname

Syria

Tokelau

Tonga

Trinidad and Tobago

United Arab Emirates

Uruguay