

This table applies **on or after 24 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.

Note: Crown Dependencies and Overseas Territories of the UK are, unless listed, in category 2.

Category 1

Anguilla
Aruba
Australia
Belgium
Bulgaria
Canada
Cayman Islands
Cyprus
Czech Republic
Denmark (not including Faroe Islands and Greenland which are in category 2)
Estonia
Finland
France (includes overseas Departments of France; the overseas collectivities of France are in category 2)
Germany
Greece
Guernsey (includes Alderney and Sark)
Hungary
Ireland
Isle of Man
Italy
Japan
Korea, South
Latvia
Liechtenstein
Lithuania
Malta
Montserrat
Netherlands (not including Bonaire, Sint Eustatius and Saba)
New Zealand (not including Tokelau)
Norway
Poland
Portugal (includes Madeira and the Azores)
Romania
Slovakia
Slovenia
Spain (includes the Canary Islands and other overseas territories of Spain)
Sweden
Switzerland

Category 1

United States of America (not including overseas territories and possessions of the United States of America which are in category 2)

Category 3

Albania
Algeria
Andorra
Bonaire, Sint Eustatius and Saba
Brazil
Cameroon
Cape Verde
Colombia
Congo, Republic of the
Cook Islands
Costa Rica
Curaçao
Cuba
Democratic People's Republic of Korea
Dominican Republic
Ecuador
El Salvador
Gabon
Guatemala
Honduras
Iran
Iraq
Jamaica
Kyrgyzstan
Lebanon
Macau (China and Hong Kong are in category 2)
Marshall Islands
Micronesia, Federated States of
Monaco
Nauru
Nicaragua
Niue
Palau
Panama
Paraguay
Peru
Seychelles
Sint Maarten
Suriname
Syria
Tokelau
Tonga
Trinidad and Tobago
United Arab Emirates

Category 3

Uruguay