



Designation of territories

This table applies for inaccuracies penalties **on or after 24 July 2013**.

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

	Category 1	Category 3
Anguilla		Albania
Aruba		Algeria
Australia		Andorra
Belgium		Bonaire, Sint Eustatius and Saba
Bulgaria		Brazil
Canada		Cameroon
Cayman Islands		Cape Verde
Cyprus		Colombia
Czech Republic		Congo, Republic of the
Denmark (not including Faroe Islands and Greenland these are in category 2)		Cook Islands
Estonia		Costa Rica
Finland		Curaçao
France (Includes overseas Departments of France; the overseas collectivities of France are in category 2)		Cuba
Germany		Democratic People's Republic of Korea
Greece		Dominican Republic
Guernsey (Includes Alderney and Sark)		Ecuador
Hungary		El Salvador
Ireland		Gabon
Isle of Man		Guatemala
Italy		Honduras
Japan		Iran
Korea, South		Iraq
Latvia		Jamaica
Liechtenstein		Kyrgyzstan
Lithuania		Lebanon
Malta		Macau (China and Hong Kong are in category 2)
Montserrat		Marshall Islands
Netherlands (not including Bonaire, St Eustatius and Saba)		Micronesia, Federated States of
New Zealand (not including Tokelau)		Monaco
Norway		Nauru
Poland		Nicaragua
Portugal (Includes Maderia and the Azores)		Niue
Romania		Palau
Slovakia		Panama
		Paraguay
		Peru
		Seychelles
		Sint Maarten

Slovenia
Spain (Includes the Canary Islands and other overseas territories of Spain)
Sweden
Switzerland
United States of America (not including overseas territories and possessions

Suriname
Syria
Tokelau
Tonga
Trinidad and Tobago
United Arab Emirates
Uruguay

which are in category 2)