

SCHEDULE

Articles 3 and 4

**Designated Territories**

<i>Category 1 territories</i>	<i>Category 3 territories</i>
Anguilla	Albania
Aruba	Algeria
Australia	Andorra
Belgium	Antigua and Barbuda
Bulgaria	Armenia
Canada	Bahrain
Cayman Islands	Barbados
Cyprus	Belize
Czech Republic	Bonaire, Sint Eustatius and Saba
Denmark (not including Faroe Islands and Greenland)	Brazil
Estonia	Cameroon
Finland	Cape Verde
France	Colombia
Germany	Congo, Republic of the
Greece	Cook Islands
Guernsey	Costa Rica
Hungary	Curaçao
Ireland	Cuba
Isle of Man	Democratic People's Republic of Korea
Italy	Dominica
Japan	Dominican Republic
Korea, South	Ecuador
Latvia	El Salvador
Lithuania	Gabon

**Draft Legislation:** This is a draft item of legislation. This draft has since been made as a UK Statutory Instrument: *The Penalties, Offshore Income etc. (Designation of Territories) Order 2011 No. 976*

<i>Category 1 territories</i>	<i>Category 3 territories</i>
Malta	Grenada
Montserrat	Guatemala
Netherlands (not including Bonaire, Sint Eustatius and Saba)	Honduras
New Zealand (not including Tokelau)	Iran
Norway	Iraq
Poland	Jamaica
Portugal	Kyrgyzstan
Romania	Lebanon
Slovakia	Macau
Slovenia	Marshall Islands
Spain	Mauritius
Sweden	Micronesia, Federated States of
United States of America (not including overseas territories and possessions)	Monaco
	Nauru
	Nicaragua
	Niue
	Palau
	Panama
	Paraguay
	Peru
	Saint Kitts and Nevis
	Saint Lucia
	Saint Vincent and the Grenadines
	San Marino
	Seychelles
	Sint Maarten

<i>Category 1 territories</i>	<i>Category 3 territories</i>
	Suriname
	Syria
	Tokelau
	Tonga
	Trinidad and Tobago
	United Arab Emirates
	Uruguay