

Country or territory list

A ‘•’ in the second column of the country list below, shows that the UK has a Double Taxation Agreement (DTA) covering the named country or territory.

Country or territory	DTA	3-letter code
Afghanistan		AFG
Albania		ALB
Algeria		DZA
American Samoa <i>See note G</i>		ASM
Andorra		AND
Angola		AGO
Anguilla		AIA
Antigua and Barbuda	•	ATG
Argentina	•	ARG
Armenia		ARM
Aruba		ABW
Australia	•	AUS
Austria	•	AUT
Azerbaijan	•	AZE
Bahamas		BHS
Bahrain		BHR
Bangladesh	•	BGD
Barbados	•	BRB
Belarus <i>See note A</i>	•	BLR
Belgium	•	BEL
Belize	•	BLZ
Benin		BEN
Bermuda		BMU
Bhutan		BTN
Bolivia	•	BOL
Bonaire <i>See note J</i>	•	BES
Bosnia and Herzegovina <i>See note B</i>	•	BIH
Botswana	•	BWA
Brazil		BRA
British Virgin Islands	•	VGB
Brunei Darussalam	•	BRN
Bulgaria	•	BGR
Burkina Faso		BFA
Burma (also known as Myanmar)	•	MMR
Burundi		BDI
Cambodia		KHM
Cameroon		CMR
Canada	•	CAN
Cape Verde		CPV
Cayman Islands	•	CYM
Central African Republic		CAF

Country or territory	DTA	3-letter code
Chad		TCD
Chile	•	CHL
China	•	CHN
Christmas Island <i>See note D</i>	•	CXR
Cocos (Keeling) Islands <i>See note D</i>	•	CCK
Columbia		COL
Comoros		COM
Congo		COG
Cook Islands		COK
Costa Rica		CRI
Côte d'Ivoire	•	CIV
Croatia <i>See note B</i>	•	HRV
Cuba		CUB
Curaçao <i>See note J</i>	•	CUW
Cyprus	•	CYP
Czech Republic <i>See note C</i>	•	CZE
Democratic Republic of the Congo (formerly Zaire)		COD
Denmark	•	DNK
Djibouti		DJI
Dominica		DMA
Dominican Republic		DOM
Ecuador		ECU
Egypt	•	EGY
El Salvador		SLV
Equatorial Guinea		GNQ
Eritrea		ERI
Estonia	•	EST
Ethiopia		ETH
Falkland Islands	•	FLK
Faroe Islands	•	FRO
Fiji	•	FJI
Finland	•	FIN
France	•	FRA
French Guiana <i>See note E</i>	•	GUF
French Polynesia <i>See note F</i>		PYF
Gabon		GAB
Gambia	•	GMB
Georgia	•	GEO
Germany	•	DEU
Ghana	•	GHA
Gibraltar		GIB

Country or territory	DTA	3-letter code
Greece	•	GRC
Greenland		GRL
Grenada	•	GRD
Guadeloupe <i>See note E</i>	•	GLP
Guam <i>See note G</i>		GUM
Guatemala		GTM
Guernsey	•	GGY
Guinea		GIN
Guinea-Bissau		GNB
Guyana	•	GUY
Haiti		HTI
Honduras		HND
Hong Kong (SAR)	•	HKG
Hungary	•	HUN
Iceland	•	ISL
India	•	IND
Indonesia	•	IDN
Iran		IRN
Iraq		IRQ
Ireland (Republic of)	•	IRL
Isle of Man	•	IMN
Israel	•	ISR
Italy	•	ITA
Jamaica	•	JAM
Japan	•	JPN
Jersey	•	JEY
Jordan	•	JOR
Kazakhstan	•	KAZ
Kenya	•	KEN
Kiribati	•	KIR
Kuwait	•	KWT
Kyrgyzstan		KGZ
Laos		LAO
Latvia	•	LVA
Lebanon		LBN
Lesotho	•	LSO
Liberia		LBR
Libya	•	LBY
Liechtenstein		LIE
Lithuania	•	LTU
Luxembourg	•	LUX
Macao (SAR)		MAC
Macedonia (FYR)	•	MKD
Madagascar		MDG

Country or territory	DTA	3-letter code
Malawi	•	MWI
Malaysia	•	MYS
Maldives		MDV
Mali		MLI
Malta	•	MLT
Marshall Islands		MHL
Martinique <i>See note E</i>	•	MTQ
Mauritania		MRT
Mauritius	•	MUS
Mayotte <i>See note F</i>		MYT
Mexico	•	MEX
Micronesia		FSM
Moldova	•	MDA
Monaco		MCO
Mongolia	•	MNG
Montenegro <i>See note B</i>	•	MNE
Montserrat	•	MSR
Morocco	•	MAR
Mozambique		MOZ
Namibia	•	NAM
Nauru		NRU
Nepal		NPL
Netherlands	•	NLD
New Caledonia <i>See note F</i>		NCL
New Zealand	•	NZL
Nicaragua		NIC
Niger		NER
Nigeria	•	NGA
Niue		NIU
Norfolk Island <i>See note D</i>	•	NFK
North Korea		PRK
Northern Mariana Islands <i>See note G</i>		MNP
Norway	•	NOR
Oman	•	OMN
Pakistan	•	PAK
Palau		PLW
Panama		PAN
Papua New Guinea	•	PNG
Paraguay		PRY
Peru		PER
Philippines	•	PHL
Pitcairn Island		PCN
Poland	•	POL

Country or territory	DTA	3-letter code
Portugal	•	PRT
Puerto Rico <i>See note G</i>		PRI
Qatar	•	QAT
Reunion <i>See note E</i>	•	REU
Romania	•	ROU
Russian Federation	•	RUS
Rwanda		RWA
St. Helena and Dependencies		SHN
St. Kitts and Nevis	•	KNA
St. Lucia		LCA
St. Pierre and Miquelon <i>See note F</i>		SPM
St. Vincent and the Grenadines		VCT
Saba <i>See note J</i>	•	BES
Samoa		WSM
San Marino		SMR
Sao Tome and Principe		STP
Saudi Arabia	•	SAU
Senegal		SEN
Serbia <i>See note B</i>	•	SRB
Seychelles		SYC
Sierra Leone	•	SLE
Singapore	•	SGP
Sint Eustatius <i>See note J</i>	•	BES
Sint Maarten (Dutch part) <i>See note J</i>	•	SXM
Slovak Republic <i>See note C</i>	•	SVK
Slovenia	•	SVN
Solomon Islands	•	SLB
Somalia		SOM
South Africa	•	ZAF
South Korea	•	KOR
South Sudan		SSD
Spain	•	ESP
Sri Lanka	•	LKA
Sudan	•	SDN
Suriname		SUR
Svalbard and Jan Mayen Islands <i>See note H</i>		SJM

Country or territory	DTA	3-letter code
Swaziland	•	SWZ
Sweden	•	SWE
Switzerland	•	CHE
Syria		SYR
Taiwan	•	TWN
Tajikistan <i>See note A</i>	•	TJK
Tanzania		TZA
Thailand	•	THA
Timor-Leste		TLS
Togo		TGO
Tokelau		TKL
Tonga		TON
Trinidad and Tobago	•	TTO
Tunisia	•	TUN
Turkey	•	TUR
Turkmenistan <i>See note A</i>	•	TKM
Turks and Caicos Islands		TCA
Tuvalu	•	TUV
Uganda	•	UGA
Ukraine	•	UKR
United Arab Emirates		ARE
United Kingdom		GBR
United States of America	•	USA
United States Virgin Islands <i>See note G</i>		VIR
Uruguay		URY
Uzbekistan	•	UZB
Vanuatu		VUT
Vatican		VAT
Venezuela	•	VEN
Vietnam	•	VNM
Wallis and Futuna Islands <i>See note F</i>		WLF
Yemen		YEM
Zambia	•	ZMB
Zimbabwe	•	ZWE
None of the above <i>See note K</i>		ZZZ

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i Contacts

To download the form and related helpsheets go to hmrc.gov.uk/sa106

For more information about Self Assessment go to hmrc.gov.uk/sa or hmrc.gov.uk/sacontactus

Notes

A

Entitlement continues under the DTA the UK had with the former Soviet Union until such time as a new DTA takes effect.

B

Entitlement continues under the DTA the UK had with the former Yugoslavia until such time as a new DTA takes effect.

C

Entitlement generally continues under the DTA the UK had with the former Czechoslovakia.

D

These territories are part of Australia, in a geographical sense, for the purposes of the DTA between the UK and Australia. However, the validity of any particular claim under the DTA could depend on you being a resident of Australia for Australian tax purposes.

E

These territories are ‘departements d’outre-mer’ and are therefore an integral part of France for the purposes of the DTA between the UK and France.

F

These territories are not covered by the DTA between the UK and France.

G

These territories are not covered by the DTA between the UK and the United States of America.

H

The Kingdom of Norway includes these territories, but they are not part of Norway for the purposes of the DTA between the UK and Norway.

J

The kingdom of the Netherlands includes these territories and they are covered by the DTA between the UK and the Netherlands.

K

Please give details in the ‘Any other information’ box on your tax return to cover the ZZZ entry ‘None of the above’.

These notes are for guidance only and reflect the position at the time of writing. They do not affect the right of appeal.