

EUROOPA KOMISJONI JUHIS ISO MAATÄHISTE KASUTAMISEKS FINANTSINFO DEKLAREERIMISEL

1. INTRODUCTION

The exchange of information under Directive 2011/16/EU (DAC) makes extensive use of ISO country codes. The correct one to use depends on the territorial scope of the Directive. In most cases this is obvious but in some particular cases areas of uncertainty do arise. The intention of this note is to clarify the treatment of these particular cases.

2. TERRITORIAL SCOPE OF DAC

Summary table

		DAC territorial scope
FR	Guadeloupe	Yes
	French Guiana	Yes
	Martinique	Yes
	Réunion	Yes
	Saint-Martin	Yes
	Mayotte	Yes ¹
	Saint-Barthélemy	Yes ²
	New Caledonia	No
NL	Bonaire	No
	Sint Eustatius	No
	Saba	No
	Aruba	No
	Curacao	No
	Sint-Maarten	No
ES	Canary Islands	Yes
PT	Azores	Yes
	Madeira	Yes
FI	Åland Islands	Yes

2.2. Legal basis

The DAC territorial scope is determined in **Article 2 of the DAC**:

- "1. This Directive shall apply to all taxes of any kind levied by, or on behalf of, a Member State or the Member State's territorial or administrative subdivisions, including the local authorities."
- "4. This Directive shall apply to the taxes referred to in paragraph 1 levied within the territory to which the Treaties apply by virtue of Article 52 of the treaty of the European Union."

¹ Mayotte changed status as from 1.1.2014: see chapter 3.1.

² Indirectly as per the Agreement between the European Union and the French Republic: see Chapter 3.1.

Article 52 of the Treaty on the European Union (TEU) reads as follows:

- "1. The Treaties shall apply to the Kingdom of Belgium, the Republic of Bulgaria, the Czech Republic³, the Kingdom of Denmark, the Federal Republic of Germany, the Republic of Estonia, Ireland, the Hellenic Republic, the Kingdom of Spain, the French Republic, the Italian Republic, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Grand Duchy of Luxembourg, the Republic of Hungary, the Republic of Malta, the Kingdom of the Netherlands, the Republic of Austria, the Republic of Poland, the Portuguese Republic, Romania, the Republic of Slovenia, the Slovak Republic, the Republic of Finland, the Kingdom of Sweden and the United Kingdom of Great Britain and Northern Ireland.
- 2. The territorial scope of the Treaties is specified in Article 355 of the Treaty on the Functioning of the European Union."

Art. 355 of the Treaty on the Functioning of the European Union (TFEU) foresees the following:

- "In addition to the provisions of Article 52 of the Treaty on European Union relating to the territorial scope of the Treaties, the following provisions shall apply:
 - 1. The provisions of the Treaties shall apply to Guadeloupe, French Guiana, Martinique, Mayotte⁴, Réunion, Saint-Martin, the Azores, Madeira and the Canary Islands in accordance with Article 349.
 - 2. The special arrangements for association⁵ set out in Part Four shall apply to the overseas countries and territories listed in Annex II. The Treaties shall not apply to those overseas countries and territories having special relations with the United Kingdom of Great Britain and Northern Ireland which are not included in the aforementioned list.
 - 3. The provisions of the Treaties shall apply to the European territories for whose external relations a Member State is responsible⁶.
 - 4. The provisions of the Treaties shall apply to the Åland Islands in accordance with the provisions set out in Protocol 2 to the Act concerning the conditions of accession of the Republic of Austria, the Republic of Finland and the Kingdom of Sweden.
 - 5. Notwithstanding Article 52 of the Treaty on European Union and paragraphs 1 to 4 of this Article:
 - (a) the Treaties shall not apply to the Faeroe Islands;

³ Official name « Czechia » from 2018.

⁴ Mayotte was added as from 1.1.2014: see chapter 3.1.

⁵ In other words, the Treaties (and the DAC) do not apply as such to the overseas countries and territories listed in Annex II but only the special arrangements for association set out in Part Four of the TFEU.

⁶ The United Kingdom is responsible for the external relations of Gibraltar. This paragraph provided therefore the legal basis for Gibraltar being part of the territorial scope of the DAC. As since 1 January 2021 the United Kingdom is no longer part of the territorial scope of the DAC and can no longer be considered as a Member State, from the same date also Gibraltar ceased to be part of the territorial scope of the DAC.

- (b) the Treaties shall not apply to the United Kingdom Sovereign Base Areas of Akrotiri and Dhekelia in Cyprus except to the extent necessary to ensure the implementation of the arrangements set out in the Protocol on the Sovereign Base Areas of the United Kingdom of Great Britain and Northern Ireland in Cyprus annexed to the Act concerning the conditions of accession of the Czech Republic⁷, the Republic of Estonia, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Republic of Hungary, the Republic of Malta, the Republic of Poland, the Republic of Slovenia and the Slovak Republic to the European Union and in accordance with the terms of that Protocol;
- (c) the Treaties shall apply to the Channel Islands and the Isle of Man only to the extent necessary to ensure the implementation of the arrangements for those islands set out in the Treaty concerning the accession of new Member States to the European Economic Community and to the European Atomic Energy Community signed on 22 January 1972.
- 6. The European Council may, on the initiative of the Member State concerned, adopt a decision amending the status, with regard to the Union, of a Danish, French or Netherlands country or territory referred to in paragraphs 1 and 2. The European Council shall act unanimously after consulting the Commission."

and **Annex II of the TFEU** states the following:

- "Overseas countries and territories to which the provisions of part four of the treaty on the functioning of the European union apply
 - Greenland,
 - New Caledonia and Dependencies,
 - French Polynesia,
 - French Southern and Antarctic Territories,
 - Wallis and Futuna Islands,
 - Saint Pierre and Miquelon,
 - Saint Barthélemy⁸
 - Aruba,
 - Netherlands Antilles:
 - Bonaire,
 - Curaçao,

⁷ Official name « Czechia » from 2018.

⁸ Saint-Barthélemy changed status on 1 January 2012, as a consequence it has been formally added to this list and deleted from the territories mentioned in Article 355 (1) TFEU: see chapter 3.1.

- Saba,
- Sint Eustatius,
- Sint Maarten,
- Anguilla,
- Cayman Islands,
- Falkland Islands,
- South Georgia and the South Sandwich Islands,
- Montserrat,
- Pitcairn,
- Saint Helena and Dependencies,
- British Antarctic Territory,
- British Indian Ocean Territory,
- Turks and Caicos Islands,
- British Virgin Islands,
- Bermuda."

3. APPLICATION TO **DAC2 (OR CRS) AND DAC4 (OR CBCR)** AUTOMATIC EXCHANGES

Summary table

		DAC territorial scope	Country Code in body
FR	Guadeloupe	Yes	FR
	French Guiana	Yes	FR
	Martinique	Yes	FR
	Réunion	Yes	FR
	Saint-Martin	Yes	FR
	Mayotte	Yes ⁹	FR
	Saint-Barthélemy	Yes ¹⁰	BL
	New Caledonia	No	NC
NL	Bonaire	No	BQ
	Sint Eustatius	No	BQ
	Saba	No	BQ
	Aruba	No	AW
	Curacao	No	CW

⁹ Mayotte changed status as from 1.1.2014: see chapter 3.1.

¹⁰ Indirectly as per the Agreement between the European Union and the French Republic: see Chapter 3.1.

	Sint-Maarten	No	SX
ES	Canary Islands	Yes	ES
PT	Azores	Yes	PT
	Madeira	Yes	PT
FI	Åland Islands	Yes	FI

3.1. France

The **French *départements*** listed in Article 355(1) TFEU and Mayotte (who changed status in 2014 and became a new *département* to which the EU Treaty and DAC are directly applicable) are considered as being an integral part of France as regards to the territorial scope of the Directive. The residence will be shown as FR in the relevant fields in the body of the message. For example in the case of a person resident in Guadeloupe having an income in MS X, MS X will send the information to FR while the FR ISO code will be set in the body as regards to the residence of the beneficiary.

With regards **Saint-Barthélemy**, its status changed on 1 January 2012 and it is no longer part of the EU¹¹. An Agreement¹² concerning the application to the Collectivity of Saint-Barthélemy of Union legislation on the taxation of savings and administrative cooperation in the field of taxation was signed in order to ensure that these provisions continue to apply to Saint-Barthélemy. France will represent Saint-Barthélemy in its relations with EU MS. As a consequence any messages will be exchanged with FR but use the Saint-Barthélemy ISO code (BL) in the body of the message. For example, in the case of a person resident in Saint-Barthélemy having an income in MS X, MS X will send the information to France while setting the BL ISO code in the body as regards the residence of the beneficiary

Both Saint-Barthélemy and Saint-Martin are territories which have tax autonomy. The relevant rules about Saint-Barthélemy and Saint-Martin residence are determined by the local authorities. For tax purposes, Saint-Barthélemy and Saint-Martin residents are not French residents.

New Caledonia is not part of the territorial scope of the Directive. Following France's extension of the Convention on mutual administrative assistance in tax matters to New Caledonia, the French Minister of Budget is also the Competent Authority for New Caledonia. However, as New Caledonia has tax autonomy, it will be deemed to be a separate Jurisdiction for the purpose of the CRS MCAA, with first exchanges starting on information related to 2019.

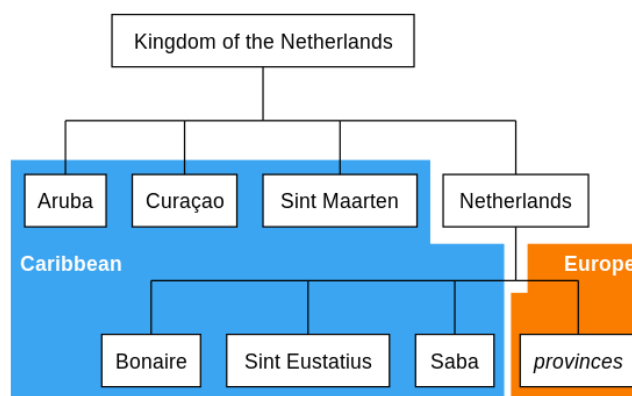
¹¹ European Council Decision 2010/718/EU of 29 October 2010 amending the status with regard to the European Union of the island of Saint-Barthélemy (OJ L 325, 9.12.2010, p. 4–5)

¹² Council Decision 2013/671/EU of 15 November 2013 on the signing, on behalf of the European Union, of the Agreement between the European Union and the French Republic concerning the application to the collectivity of Saint-Barthélemy of Union legislation on the taxation of savings and administrative cooperation in the field of taxation (OJ L 313, 22.11.2013, p. 1) and Council Decision of 7 November 2014 on the conclusion, on behalf of the European Union, of the Agreement between the European Union and the French Republic concerning the application to the collectivity of Saint-Barthélemy of Union legislation on the taxation of savings and administrative cooperation in the field of taxation (OJ L330, 15.11.2014, page 10)

3.2. The Netherlands

The Kingdom of the Netherlands is composed of 4 constituent countries:

- the Netherlands itself composed of its European mainland – *provinces* – plus the overseas municipalities of Bonaire, Sint Eustatius, and Saba, sometimes referred to as Caribbean Netherlands or BES islands,
- Aruba,
- Curaçao and
- Sint Maarten.



Extract from Wikipedia

The overseas **municipalities of Bonaire, Sint Eustatius and Saba** are not part of the territorial scope of the Directive. With regards to the AEOI of financial account information, the Netherlands signed the CRS on behalf of these overseas municipalities and they will represent them. As the Netherlands will represent them in their relations with the EU MS, messages will be exchanged with NL but in order to identify specifically these exchanges, the specific ISO country code of these BES municipalities (BQ) will be used in the body.

Aruba (AW), Curacao (CW) and Sint-Maarten (SX) are not part of the territorial scope of the Directive. As regards the AEOI of financial account information, they signed the CRS in their own capacity.

The overseas municipalities of Bonaire, Sint Eustatius and Saba, as well as Aruba, Curacao and Sint-Maarten are all separate tax jurisdictions with their own tax laws. For tax purposes, residents of these regions are not Dutch residents.

3.3. Spain

The **Canary Islands** are an integral part of Spain and consequently should not be treated in a different manner from the rest of Spain. The ISO country code to use will always be ES. For example, a person resident in the Canary Islands having an income in MS X, MS X will send the information to Spain while setting the ES ISO code in the body as regards to the residence of the beneficiary.

3.4. United Kingdom

Gibraltar¹³ as of 1 January 2021 is no longer covered by the provision of Article 355(3) TFEU, because the United Kingdom which ensures its external relations can no longer be considered an EU Member State. Gibraltar is therefore no longer part of the territorial scope of the Directive on Administrative Cooperation. As regards the AEOI of financial account information, it signed the CRS in its own capacity.

3.5. Portugal

The **Azores** and **Madeira** are autonomous regions but an integral part of Portugal and consequently should not be treated in a different manner from the rest of Portugal. The ISO country code to use will always be PT. For example, a person resident in the Azores having an income in MS X, MS X will send the information to Portugal while setting the PT ISO code in the body as regards to the residence of the beneficiary.

3.6. Åland Islands

Åland Islands is an autonomous region of Finland. For the exchange of information purposes it should not be treated in a different manner from the rest of Finland. The ISO country code to use will always be FI (and not AX¹⁴). For example, a person resident in the Åland Islands having an income in MS X, MS X will send the information to Finland.

¹³ British Overseas Territory

¹⁴ Åland Islands has ISO 3166-2 country code AX. This code is however usually only used as a prefix in the postal addresses as regards Åland Islands. For DAC2 reporting purposes, the AX code should never be used as a country code (only FI).

ANNEX: EU REGIONS – SUMMARY OF TIN STRUCTURE AND SYNTAX, TAX RESIDENCY

MS	OVERSEAS TERRITORY	TIN STRUCTURE AND SYNTAX	TAX RESIDENT OF THE MS
FR	Guadeloupe	Same as FR	Same as FR
	French Guyana	Same as FR	Same as FR
	Martinique	Same as FR	Same as FR
	Réunion	Same as FR	Same as FR
	Mayotte	Same as FR	Same as FR
	Saint-Martin	In the French part of Saint-Martin: a) Identification of individuals: - the format is not fix. Today the template is the following: "99999 L", but it can change in a few years. - the structure consists of 1 to N numbers (today, 5 numerals), and a letter. - the algorithm is described in the attached document (unfortunately only available in French). b) Identification of legal entities: the TIN is the same as entities located in metropolitan France (i-e SIRET).	Separate tax jurisdiction
Saint-Barthélemy	a) There is no TIN for individuals. b) There is no TIN for entities.	Separate tax jurisdiction	
	New Caledonia	a) TIN for individual : - 7 digits and a 2 digits key b) TIN for entities : - 7 digits and a 2 digits key	N/A
NL	Bonaire	Number is called CRIB number and composed of 9 digits. The algorithm is provided in an annex.	Bonaire, Sint Eustatius and Saba form the Caribbean Netherlands (Dutch: Caribisch Nederland) these are three special municipalities of the Netherlands with a separate tax jurisdiction with its own tax laws.
	Sint Eustatius	Number is called CRIB number and composed of 9 digits. The algorithm is provided in an annex.	Same as Bonaire
	Saba	Number is called CRIB number and composed of 9 digits. The algorithm is provided in an annex.	Same as Bonaire
	Aruba	Number is composed of 7 or 8 digits.	Aruba is a separate tax jurisdiction with its own tax laws

MS	OVERSEAS TERRITORY	TIN STRUCTURE AND SYNTAX	TAX RESIDENT OF THE MS
	Curacao	Number is called CRIB number and composed of 9 digits. The algorithm is provided in an annex.	Curacao is a separate tax jurisdiction with its own tax laws
	Sint-Maarten	Number is called CRIB number and composed of 9 digits. The algorithm is provided in an annex.	Sint-Maarten is a separate tax jurisdiction with its own tax laws
ES	Canary Islands	Same as ES	Same as ES
PT	Azores	Same as PT	Same as PT
	Madeira	Same as PT	Same as PT
FI	Åland Islands	Same as FI	Same as FI

NL Annex: Structure of CRIB number (Centraal Registratie Informatie Belastingplichtige)

On the islands, Bonaire, Sint Eustatius, Saba, Curacao and Sint Maarten the CRIB number is used to identify individuals and entities for tax purposes. Although this number is similar to the Dutch TIN, they are not the same. The CRIB number is composed of 9 digits and has the following structure:

Digit	Meaning/function	Domain				
1	Island code	1 = Curacao 3 = Bonaire 4 = Sint Maarten 5 = Sint Eustatius 6 = Saba				
2	Entity or individual	1 = Entity 7 = Individual 8 = Individual				
3	Serial number (position 6)	Range: 0 – 9				
4	Serial number (position 5)	Range: 0 – 9				
5	Serial number (position 4)	Range: 0 – 9				
6	Serial number (position 3)	Range: 0 – 9				
7	Serial number (position 2)	Range: 0 – 9				
8	Serial number (position 1)	Range: 1 – 9				
		Digit	Value	Weighing	Result	<p>In this example the Island is Bonaire (3) and the number is for an individual. The serial number is: 000878.</p> <p>The total of 160 has to be divided by 11 and rounded down. That gives us 14. This result has to be multiplied by 11 (= 154) and subtracted from the previous result (160). The end result gives the checksum of 6.</p> <p>If the end result is 10, then the checksum is 0.</p>
		1	3	9	27	
		2	8	8	64	
		3	0	7	0	
		4	0	6	0	
		5	0	5	0	
		6	8	4	32	
		7	7	3	21	
		8	8	2	16	
				Total	160	