

# Release notes “Country list 20260507”

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## Overview

The purpose of this release is to document several clarifications and updates made to the Country list “Country list 20260507”.

Release “Country list 20260507” contains the following changes:

- COUNTRY LIST TABLE
  - Footnotes added
  - Overseas territories added

## Country list table

### Footnotes added

Footnotes are added for Finland, France, Portugal and Spain.

For the overseas territories, use the following country codes for the country the message is intended for (`ReceivingCountry`) and the tax residency country (`ResCountryCode`):

Country	Overseas territories	Use ISO 3166-1 Alpha 2 country code
Finland	Åland Islands	FI
France	Guadeloupe, French Guiana, Martinique, Réunion and Mayotte	FR
Portugal	Azores and Madeira	PT
Spain	Canary Islands	ES

### Overseas territories added

Saint Barthélemy and Saint Martin (French part) are added in the country list table. These overseas territories are added in the table and not as footnotes because they must be reported with their own ISO 3166-1 Alpha 2 country code.

For the overseas territories, use the following country codes for the country the message is intended for (`ReceivingCountry`) and the tax residency country (`ResCountryCode`):

Country	Overseas territories	Use ISO 3166-1 Alpha 2 country code
France	Saint Barthélemy	BL
	Saint Martin (French part)	MF