

Instruction Kit for Form 23C (Form of application to the Central Government for appointment of cost auditor)

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ABOUT THIS DOCUMENT

This Instruction Kit is designed as a step-by-step guide to assist the user in filling up the web form. This document provides references to law(s) governing the web form, guidelines to access the application, instructions to fill the web form at field level and important check points while filling up the web form along with other instructions to fill the web form.

User is advised to refer to the respective instruction kit for filing of each web form.

This document is divided into following sections:



Part I – Law(s) governing the webform



Part II– Accessing Form 23C application



Part III – Instructions to fill the web form



Part IV – Key points for successful submission

Click on any section link to refer to the particular section.

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1 PART I – LAW(S) GOVERNING THE WEBFORM

Pursuant to Section [233B\(2\)](#) of the Companies Act, 1956.

1.1 Purpose of the webform

Form 23C aims to simplify the process for filing the application for getting approval from Central Government w.r.t appointment of the cost auditor. The approval has to be taken before the actual appointment.

1.2 Important Check Points while filling up the webform

- ✓ *Please read instructions and guidelines carefully before filling online application forms.*
- ✓ *Please attach the required mandatory supporting documents in the specified format only.*
- ✓ *Please ensure that applicant is registered as a business user on the MCA portal before filing the webform.*
- ✓ *Please ensure the company is registered with MCA and has a valid CIN/FCRN.*
- ✓ *Please note that the signing authority of the webform shall have valid and non-expired/non-revoked DSC.*
- ✓ *Please ensure that DSC is registered on MCA portal against the mentioned DIN/PAN/Membership number.*
- ✓ *If the space within any of the fields is not sufficient to provide all the information, then additional details can be provided as an optional attachment to the webform.*
- ✓ *Please ensure that the DIN is an approved DIN or PAN/Membership number entered in signatory field is valid.*
- ✓ *Please note if 'Individual' is selected in field number 4(a) i.e. "Category of cost auditor", then the membership number entered in field number 4(d) i.e. "Membership number of cost auditor or cost auditor's firm's registration number" is a valid membership number of ICAI professional and name of the cost auditor entered in field number 4(c) i.e. "Name of the cost auditor or cost auditor's firm proposed to be appointed as cost auditor as per Board resolution" should correspond to the membership number as per database.*
- ✓ *Please ensure that the person signing the webform is associated with the company under the selected designation (only in case of Indian company).*
- ✓ *Please ensure that the SRN of webform 23C as entered in field number 8(d)(ii) i.e. "Service request number (SRN) of Form 23C filed earlier for appointment of deceased cost auditor" is approved and associated with the CIN/FCRN.*
- ✓ *Please ensure that the cost audit order number entered in field number 3(b)(i) i.e. "Number of the Central Government's order directing cost audit" is associated with the company.*
- ✓ *Please note SRN of webform 23C filed earlier for appointment of deceased cost auditor is required for filing this webform if 'Yes' is selected in field 8d.*

2 PART II – ACCESSING FORM 23C APPLICATION

2.1 Application Process for Form 23C

2.1.1 Initial Submission

2.1.1.1 Option 1

STEP 1: Access MCA homepage

STEP 2: Login to MCA portal with valid credentials¹

STEP 3: Select “MCA services”

STEP 4: Select “Company e-Filing”

STEP 5: Navigate to the header “1956 forms”

STEP 6: Access “Form of application to the Central Government for appointment of cost auditor (Form 23C)”

STEP 7: Enter CIN/FCRN information²

STEP 8: Search CIN/FCRN using the search option (optional)³

STEP 9: Select CIN/FCRN from the dropdown option (optional)⁴

STEP 10: Fill up the application

STEP 11: Save the webform as a draft (optional)⁵

STEP 12: Submit the webform

STEP 13: SRN is generated upon submission of webform (The SRN can be used by the user for any future correspondence with MCA)

STEP 14: Affix the DSC

STEP 15: Upload the DSC affixed pdf document on MCA portal

STEP 16: Pay Fees (In case the user does not successfully upload the DSC affixed PDF within 15 days of SRN generation and complete the payment within 7 days of successful upload of DSC affixed document or due date of filing of the form + 2 days, whichever is earlier, the SRN will be cancelled)

STEP 17: Acknowledgement is generated

2.1.1.2 Option 2

STEP 1: Access MCA homepage

STEP 2: Access Form 23C through search bar on MCA homepage (website search)⁶

STEP 3: Login to MCA portal with valid credentials

STEP 4: Enter CIN/FCRN information²

STEP 5: Search CIN/FCRN using the search option (optional)³

STEP 6: Select CIN/FCRN from the dropdown option (optional)⁴

¹ In case Option 1 is selected, the user will have an option to either login immediately after accessing the MCA homepage, or login after selecting “Form of application to the Central Government for appointment of cost auditor” in case the user is not already logged in.

² In case the user filling the webform is a company user then, CIN/FCRN and company name will be auto populated based on the user id from which the user logs in.

³ In case the user filling the webform is a Professional user, a search option will be provided on the page allowing the user to search for CIN/FCRN basis name of company.

⁴ In case the user filing the webform is any other business user, a dropdown option containing a list of all the CINs/FCRN and corresponding company name for company's where the user is associated shall be displayed.

⁵ The option to save the webform as a draft shall be enabled once the user enters the CIN/FCRN.

⁶ In case Option 2 is selected, the user will have an option to either login immediately after accessing the MCA homepage or login after performing the website search.

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STEP 7: Fill up the application

STEP 8: Save the webform as a draft (optional)⁵

STEP 9: Submit the webform

STEP 10: SRN is generated upon submission of webform (The SRN can be used by the user for any future correspondence with MCA)

STEP 11: Affix the DSC

STEP 12: Upload the DSC affixed pdf document on MCA portal

STEP 13: Pay Fees (In case the user does not successfully upload the DSC affixed PDF within 15 days of SRN generation and complete the payment within 7 days of successful upload of DSC affixed document or due date of filing of the form + 2 days, whichever is earlier, the SRN will be cancelled)

STEP 14: Acknowledgement is generated

2.1.2 Resubmission

2.1.2.1 Option 1

STEP 1: Access MCA homepage

STEP 2: Login to MCA portal with valid credentials

STEP 3: Access application history through user dashboard

STEP 4: Select Form 23C application with status as 'Resubmission required'

STEP 5: Fill up the application

STEP 6: Save the webform as a draft (optional)⁵

STEP 7: Submit the webform

STEP 8: SRN is updated

STEP 9: Affix the DSC

STEP 10: Upload the DSC affixed pdf document on MCA portal⁷

STEP 11: Resubmission of webform (In case the user does not complete re-submission of the form and upload the DSC affixed pdf document within 24 hours of the SRN update, a SMS and email reminder will be sent to the user daily for 15 days OR till the time this is submitted, whichever is earlier)

STEP 12: Acknowledgement is generated

2.1.2.2 Option 2

STEP 1: Click on the link provided in the notification email sent (received for resubmission)

STEP 2: Login to MCA portal with valid credentials

STEP 3: Fill up the application

STEP 4: Save the webform as a draft (optional)⁵

STEP 5: Submit the webform

STEP 6: SRN is updated

STEP 7: Affix the DSC

STEP 8: Upload the DSC affixed pdf document on MCA portal⁷

⁷ For the SRN's that are marked 'Resubmission required', the user is required to update the details in the webform and complete submission (including the upload of DSC affixed pdf) within 15 days from the date the BO user has sent the SRN back for resubmission.

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STEP 9: Resubmission of webform (In case the user does not complete re-submission of the form and upload the DSC affixed pdf document within 24 hours of the SRN update, a SMS and email reminder will be sent to the user daily for 15 days OR till the time this is submitted, whichever is earlier)

STEP 10: Acknowledgement is generated

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3 PART III – INSTRUCTIONS TO FILL THE WEB FORM

3.1 Specific Instructions to fill 'Form 23C' at Field Level

Instructions to fill 'Form 23C' are tabulated below at field level. Only important fields that require detailed instructions are explained. Self-explanatory fields are not explained.

Field No.	Field Name	Instructions
1(a)	Corporate identity number (CIN) or foreign company registration number of the company	i. In case of company users, CIN/FCRN of company shall be pre-filled based on the user id. ii. In case of professional users, a search option shall be provided to search the CIN/FCRN basis the company name. Either full name of the company or partial name can be used to search the company. iii. In case of other business users, a dropdown option is provided containing the list of CIN/FCRN with which the user is associated.
2(a)	Name of the Company	The value in these fields shall be prefilled based on the CIN/FCRN as entered in field number 1(a) i.e. "Corporate identity number (CIN) or foreign company registration number of the company" and shall be non-editable.
2(b)	Address of the registered office or of the principal place of business in India of the company	
2(c)	e-mail ID of the company	
3(a)	Category of cost audit order	'Company specific order' cannot be selected in case date entered in field number 6(a) i.e. "Financial year to be covered by the cost auditor- From date" is on or after 01.04.2012.
3(b)	Number of industries for which the form is being filed	Entered number in case of 'Industry wise general order', shall be greater than zero and less than equal to 23.
4(c)	Name of the cost auditor or cost auditor's firm proposed to be appointed as cost auditor as per Board resolution	The name of cost auditor or firm should be same as mentioned in the Board resolution.
4(d)	Membership number of cost auditor or cost auditor's firm's registration number	i. The Membership number shall be entered in case 'Individual' is selected in field number 4(a) i.e. "Category of cost auditor". ii. Registration number can be maximum 20 characters.
4(g)	Whether the cost auditor is subject to any disqualification under section 233B(5) of the Companies Act, 1956	Option 'Yes' cannot be selected as it will restrict the filing of the webform.
4(h)	Whether appointment of auditor is within the limits specified in sub-section 1B of section 224 (applicable in case of appointment in public company)	i. This field shall be mandatory in case webform is filed for public company. ii. Status of the company shall be checked as on the date entered in field number 7 i.e. "Date of meeting of

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Field No.	Field Name	Instructions
		Board of directors proposing the name of the cost auditor(DD/MM/YYYY)".
6(a)	From (DD/MM/YYYY)	The date entered shall be less than 01.04.2014 and shall be equal to or greater than the date of incorporation of the company/ date of establishment of place of business in India.
6(b)	To (DD/MM/YYYY)	The date entered shall be greater than or equal to date entered in field number 6(a) i.e. "From....(DD/MM/YYYY)" and difference between the two dates can be maximum 18 Months.
8(b)	If yes, name and address of previous auditor	These fields shall be displayed and mandatory if 'Yes' is selected in field number 8(a) i.e. "Is there any change in the cost auditor".
8(c)	Reasons for change in the auditor	
8(d)(i)	If yes, enter Date of death (DD/MM/YYYY)	These fields shall be displayed and mandatory if 'Yes' is selected in field number 8(d) i.e. "Whether the change is due to death of existing cost auditor". Entered SRN shall be a valid SRN of form 23C associated with the company
8(d)(ii)	Service request number (SRN) of Form 23C filed earlier for appointment of deceased cost auditor	
	Attachments	The user is required to provide the attachments either in pdf or .jpg format. All the attachments shall be up to 2MB.
(1)	Copy of the Board resolution of the company sanctioning the proposal for which the Central Government approval has been sought	The user shall upload this attachment on mandatory basis.
(2)	Copy of the certificate obtained from cost auditor regarding compliance of the section 224(1B) of the Companies Act, 1956	This attachment shall be uploaded if 'Yes' is selected in field number 4(h) i.e. 'Whether appointment of auditor is within the limits specified in sub-section 1B of section 224 (applicable in case of appointment in public company)".
(3)	Optional attachment(s) - in any	i. This field can be used to provide any other information. ii. Please note that the user has an option to upload up to five optional attachments.
	I have been authorized by the Board of directors' resolution number..... dated (DD/MM/YYYY) to sign and submit this application.	This field shall be displayed and mandatory in case 'CIN' is entered in field number 1(a) i.e. "Corporate identity number (CIN) or Foreign company registration number (FCRN) of company".
	I am authorised to sign and submit this application.	This field shall be displayed and mandatory in case 'FCRN' is entered in field number 1(a) i.e. "Corporate identity number (CIN) or Foreign company registration number (FCRN) of company".

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Field No.	Field Name	Instructions
	To be digitally signed by [Managing Director or director or manager or secretary of the company (in case of Indian company) or Authorised representative (In case of a Foreign company)]	The webform shall be signed by managing director or director or manager or secretary of the company (in case of Indian company) or authorised representative (in case of a foreign company).
	Designation	‘Authorised representative’ shall be selected in case of foreign company and ‘Managing Director’ or ‘Director’ or ‘Manager’ or ‘Secretary’ in case of Indian company.
	Director identification number of the director or Managing Director; or Income-tax PAN of the manager or Authorised representative; or Membership number, if applicable or income- tax PAN of the secretary (secretary of a company who is not a member of ICSI, may quote his/ her income-tax PAN)	- If ‘Director’ or ‘Managing director’ is selected, approved DIN shall be entered. - If ‘Manager’ or ‘Authorised representative’ is selected, Income-tax PAN shall be entered. - If ‘Secretary’ is selected, Membership number or PAN shall be entered.

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3.2 Other instructions to fill ‘Form 23C’

Buttons	Particulars
Choose File	i. Click the “Choose File” button to browse and select a document that is required to be attached as a supporting to Form 23C. ii. All attachments should be uploaded in <i>pdf or .jpg format</i>. The total size of the document being submitted can be up to 10 MB. iii. The user has an option to attach multiple files as attachments within the webform.
Remove	The user has an option to remove files from the attachment section using the “Remove” option provided against each attachment.
Download	The user has an option to download the attached file(s) using the “Download” option provided against each attachment.
Save	i. Click on “Save” button for saving the application in a draft form at any given point in time prior to submitting the web form. ii. The “Save” option will be enabled only after entering the CIN/FCRN. iii. This is an optional field. iv. On saving the webform, all the information filled in the webform will be saved and can be edited/updated till the time webform is submitted. v. The previously saved drafts can also be accessed (at a later point in time) using the application history functionality.
Submit	i. This is a mandatory field. ii. When the user clicks on the “submit” button the details filled in the webform are auto saved and the system verifies the webform. Incase errors are detected the user will be taken back to webform and all the relevant error messages shall be displayed. iii. In case at the submission of webform no errors are detected by the system the submission will be successful.

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4 PART IV – KEY POINTS FOR SUCCESSFUL SUBMISSION

4.1 Fee rules

S#	Purpose of webform	Normal Fee	Additional (Delay Fee)	Logic for Additional Fees	
				Event Date	Time limit (days) for filing
1	Application for appointment of cost auditor	The Companies (Registration of Offices and Fees) Rules, 2014 (Refer Table 1 below) NA		NA	NA

Fee payable is subject to changes in pursuance of the Act, or any rule or regulation made, or notification issued thereunder.

4.1.1 The Companies (Registration Offices and Fees) Rules, 2014

Table 1

Normal fees

By a company having authorised share capital

S#	Authorised capital (INR)	Other than OPC & Small company (INR)	OPC & Small company (INR)
1	Up to 25,00,000	2000	1000
2	Above 25,00,000 but up to 50,00,000	5000	2500
3	Above 50,00,000 but up to 5,00,00,000	10,000	10,000
4	Above 5,00,00,000 but up to 10,00,00,000	15,000	15,000
5	Above 10,00,00,000	20,000	20,000

By a company limited by guarantee but not having a share capital

Other than OPC & Small company (INR)	OPC & Small company (INR)
2000	NA

By a company having a valid license issued under section 8 of the Act (Section 8 Company)

Other than OPC & Small company (INR)	OPC & Small company (INR)
2000	NA

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By a foreign company

Other than OPC & Small company (INR)

5000

OPC & Small company (INR)

NA

4.2 Processing Type

‘Form 23C’ shall be processed in non-STP mode. In case no action is taken by the Cost Audit Cell for 30 days, the same will be auto approved by the system and shall be processed in STP mode and taken on record through electronic mode without any further processing. Ensure that all particulars in the webform are correct. There is no provision for resubmission of this webform.

4.3 Useful links

1. Link to access Form 23C: <https://www.mca.gov.in/content/mca/global/en/mca/e-filing/companies-act-1956-forms/form-23c.html>
2. FAQ’s related to e-filing:

<https://www.mca.gov.in/bin/dms/getdocument?mds=cFUFEEzUdS2er1unacUDRoQ%253D%253D&type=open>
3. Payment and Fee related services: [Payment](#)

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5 PART V – ANNEXURES

5.1 List of allowed industries against the date of central government's order directing cost audit in case of Industry specific order:

Order Number	Date of Order	Industry Name
52/26/CAB-2010	30/06/2011	Cement
		Tyres & Tubes
		Steel
		Paper
		Insecticides
		Glass
		Paints & Varnishes
		Aluminium
52/26/CAB-2010	02/05/2011	Pharmaceutical Industry
		Fertilizer Industry
		Sugar Industry
		Electricity Industry
		Petroleum Industry
		Telecommunication Industry
		Pharmaceutical Industry
		Fertilizer Industry
52/26/CAB-2010	24/01/2012	Jute, cotton, silk, woollen or blended fibre/textiles
		Edible oil seeds and Oils (including vanaspati)
		Packaged food products
		Organic & Inorganic Chemicals
		Coal & Lignite
		Mining & Metallurgy of ferrous & non-ferrous metals
		Tractors & other motor vehicles (including automotive components)
		Plantation Products
		Engineering machinery (including electrical & electronic product

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5.2 List of ISO Country Code

Country Name	Country Code	Country Name	Country Code
AFGHANISTAN	AF	LIBERIA	LR
ÅLAND ISLANDS	AX	LIBYAN ARAB JAMAHIRIYA	LY
ALBANIA	AL	LIECHTENSTEIN	LI
ALGERIA	DZ	LITHUANIA	LT
AMERICAN SAMOA	AS	LUXEMBOURG	LU
ANDORRA	AD	MACAO	MO
ANGOLA	AO	MACEDONIA, THE FORMER YUGOSLAV REPUBLIC OF	MK
ANGUILLA	AI	MADAGASCAR	MG
ANTARCTICA	AQ	MALAWI	MW
ANTIGUA AND BARBUDA	AG	MALAYSIA	MY
ARGENTINA	AR	MALDIVES	MV
ARMENIA	AM	MALI	ML
ARUBA	AW	MALTA	MT
AUSTRALIA	AU	MARSHALL ISLANDS	MH
AUSTRIA	AT	MARTINIQUE	MQ
AZERBAIJAN	AZ	MAURITANIA	MR
BAHAMAS	BS	MAURITIUS	MU
BAHRAIN	BH	MAYOTTE	YT
BANGLADESH	BD	MEXICO	MX
BARBADOS	BB	MICRONESIA, FEDERATED STATES OF	FM
BELARUS	BY	MOLDOVA, REPUBLIC OF	MD
BELGIUM	BE	MONACO	MC
BELIZE	BZ	MONGOLIA	MN

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Country Name	Country Code	Country Name	Country Code
BENIN	BJ	MONTENEGRO	ME
BERMUDA	BM	MONTserrat	MS
BHUTAN	BT	MOROCCO	MA
BOLIVIA	BO	MOZAMBIQUE	MZ
BOSNIA AND HERZEGOVINA	BA	MYANMAR	MM
BOTSWANA	BW	NAMIBIA	NA
BOUVET ISLAND	BV	NAURU	NR
BRAZIL	BR	NEPAL	NP
BRITISH INDIAN OCEAN TERRITORY	IO	NETHERLANDS	NL
BRUNEI DARUSSALAM	BN	NETHERLANDS ANTILLES	AN
BULGARIA	BG	NEW CALEDONIA	NC
BURKINA FASO	BF	NEW ZEALAND	NZ
BURUNDI	BI	NICARAGUA	NI
CAMBODIA	KH	NIGER	NE
CAMEROON	CM	NIGERIA	NG
CANADA	CA	NIUE	NU
CAPE VERDE	CV	NORFOLK ISLAND	NF
CAYMAN ISLANDS	KY	NORTHERN MARIANA ISLANDS	MP
CENTRAL AFRICAN REPUBLIC	CF	NORWAY	NO
CHAD	TD	OMAN	OM
CHILE	CL	PAKISTAN	PK
CHINA	CN	PALAU	PW
CHRISTMAS ISLAND	CX	PALESTINIAN TERRITORY, OCCUPIED	PS
COCOS (KEELING) ISLANDS	CC	PANAMA	PA

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Country Name	Country Code	Country Name	Country Code
COLOMBIA	CO	PAPUA NEW GUINEA	PG
COMOROS	KM	PARAGUAY	PY
CONGO	CG	PERU	PE
CONGO, THE DEMOCRATIC	CD	PHILIPPINES	PH
COOK ISLANDS	CK	PITCAIRN	PN
COSTA RICA	CR	POLAND	PL
COTE D'IVOIRE	CI	PORTUGAL	PT
CROATIA	HR	PUERTO RICO	PR
CUBA	CU	QATAR	QA
CYPRUS	CY	REUNION	RE
CZECH REPUBLIC	CZ	ROMANIA	RO
DENMARK	DK	RUSSIAN FEDERATION	RU
DJIBOUTI	DJ	RWANDA	RW
DOMINICA	DM	SAINT BARTHELEMY	BL
DOMINICAN REPUBLIC	DO	SAINT HELENA	SH
ECUADOR	EC	SAINT KITTS AND NEVIS	KN
EGYPT	EG	SAINT LUCIA	LC
EL SALVADOR	SV	SAINT MARTIN	MF
EQUATORIAL GUINEA	GQ	SAINT PIERRE AND MIQUELON	PM
ERITREA	ER	SAINT VINCENT AND THE GRENADINES	VC
ESTONIA	EE	SAMOA	WS
ETHIOPIA	ET	SAN MARINO	SM
FALKLAND ISLANDS (MALVINAS)	FK	SAO TOME AND PRINCIPE	ST
FAROE ISLANDS	FO	SAUDI ARABIA	SA

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FIJI	FJ	SENEGAL	SN
FINLAND	FI	SERBIA	RS
FRANCE	FR	SEYCHELLES	SC
FRENCH GUIANA	GF	SIERRA LEONE	SL
FRENCH POLYNESIA	PF	SINGAPORE	SG
FRENCH SOUTHERN TERRITORIES	TF	SLOVAKIA	SK
GABON	GA	SLOVENIA	SI
GAMBIA	GM	SOLOMON ISLANDS	SB
GEORGIA	GE	SOMALIA	SO
GERMANY	DE	SOUTH AFRICA	ZA
GHANA	GH	SOUTH GEORGIA AND THE SOUTH SANDWICH ISLANDS	GS
GIBRALTAR	GI	SPAIN	ES
GREECE	GR	SRI LANKA	LK
GREENLAND	GL	SUDAN	SD
GRENADA	GD	SURINAME	SR
GUADELOUPE	GP	SVALBARD AND JAN MAYEN	SJ
GUAM	GU	SWAZILAND	SZ
GUATEMALA	GT	SWEDEN	SE
GUERNSEY	GG	SWITZERLAND	CH
GUINEA	GN	SYRIAN ARAB REPUBLIC	SY
GUINEA-BISSAU	GW	TAIWAN, PROVINCE OF CHINA	TW
GUYANA	GY	TAJIKISTAN	TJ
HAITI	HT	TANZANIA, UNITED REPUBLIC OF	TZ
HEARD ISLAND AND MCDONALD ISLANDS	HM	THAILAND	TH

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Country Name	Country Code	Country Name	Country Code
HOLY SEE (VATICAN CITY STATE)	VA	TIMOR-LESTE	TL
HONDURAS	HN	TOGO	TG
HONG KONG	HK	TOKELAU	TK
HUNGARY	HU	TONGA	TO
ICELAND	IS	TRINIDAD AND TOBAGO	TT
INDIA	IN	TUNISIA	TN
INDONESIA	ID	TURKEY	TR
IRAN, ISLAMIC REPUBLIC OF	IR	TURKMENISTAN	TM
IRAQ	IQ	TURKS AND CAICOS ISLANDS	TC
IRELAND	IE	TUVALU	TV
ISLE OF MAN	IM	UGANDA	UG
ISRAEL	IL	UKRAINE	UA
ITALY	IT	UNITED ARAB EMIRATES	AE
JAMAICA	JM	UNITED KINGDOM	GB
JAPAN	JP	UNITED STATES	US
JERSEY	JE	UNITED STATES MINOR OUTLYING ISLANDS	UM
JORDAN	JO	URUGUAY	UY
KAZAKHSTAN	KZ	UZBEKISTAN	UZ
KENYA	KE	VANUATU	VU
KIRIBATI	KI	VENEZUELA, BOLIVARIAN REPUBLIC OF	VE
KOREA, DEMOCRATIC PEOPLE'S REPUBLIC OF	KP	VIET NAM	VN
KOREA, REPUBLIC OF	KR	VIRGIN ISLANDS, BRITISH	VG
KUWAIT	KW	VIRGIN ISLANDS, U.S.	VI
KYRGYZSTAN	KG	WALLIS AND FUTUNA	WF

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Country Name	Country Code	Country Name	Country Code
LAO PEOPLE'S DEMOCRATIC REPUBLIC	LA	WESTERN SAHARA	EH
LATVIA	LV	YEMEN	YE
LEBANON	LB	ZAMBIA	ZM
LESOTHO	LS	ZIMBABWE	ZW
BELARUS	BY	MOLDOVA, REPUBLIC OF	MD
BELGIUM	BE	MONACO	MC
BELIZE	BZ	MONGOLIA	MN
BENIN	BJ	MONTENEGRO	ME
BERMUDA	BM	MONTSERRAT	MS
BHUTAN	BT	MOROCCO	MA
BOLIVIA	BO	MOZAMBIQUE	MZ
BOSNIA AND HERZEGOVINA	BA	MYANMAR	MM
BOTSWANA	BW	NAMIBIA	NA
BOUVET ISLAND	BV	NAURU	NR
BRAZIL	BR	NEPAL	NP
BRITISH INDIAN OCEAN TERRITORY	IO	NETHERLANDS	NL
BRUNEI DARUSSALAM	BN	NETHERLANDS ANTILLES	AN
BULGARIA	BG	NEW CALEDONIA	NC
BURKINA FASO	BF	NEW ZEALAND	NZ
BURUNDI	BI	NICARAGUA	NI
CAMBODIA	KH	NIGER	NE
CAMEROON	CM	NIGERIA	NG
CANADA	CA	NIUE	NU
CAPE VERDE	CV	NORFOLK ISLAND	NF

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CAYMAN ISLANDS	KY	NORTHERN MARIANA ISLANDS	MP
CENTRAL AFRICAN REPUBLIC	CF	NORWAY	NO
CHAD	TD	OMAN	OM
CHILE	CL	PAKISTAN	PK
CHINA	CN	PALAU	PW
CHRISTMAS ISLAND	CX	PALESTINIAN TERRITORY, OCCUPIED	PS
COCOS (KEELING) ISLANDS	CC	PANAMA	PA
COLOMBIA	CO	PAPUA NEW GUINEA	PG
COMOROS	KM	PARAGUAY	PY
CONGO	CG	PERU	PE
CONGO, THE DEMOCRATIC	CD	PHILIPPINES	PH
COOK ISLANDS	CK	PITCAIRN	PN
COSTA RICA	CR	POLAND	PL
COTE D'IVOIRE	CI	PORTUGAL	PT
CROATIA	HR	PUERTO RICO	PR
CUBA	CU	QATAR	QA
CYPRUS	CY	REUNION	RE
CZECH REPUBLIC	CZ	ROMANIA	RO
DENMARK	DK	RUSSIAN FEDERATION	RU
DJIBOUTI	DJ	RWANDA	RW
DOMINICA	DM	SAINT BARTHELEMY	BL
DOMINICAN REPUBLIC	DO	SAINT HELENA	SH
ECUADOR	EC	SAINT KITTS AND NEVIS	KN
EGYPT	EG	SAINT LUCIA	LC
EL SALVADOR	SV	SAINT MARTIN	MF

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EQUATORIAL GUINEA	GQ	SAINT PIERRE AND MIQUELON	PM
ERITREA	ER	SAINT VINCENT AND THE GRENADINES	VC
ESTONIA	EE	SAMOA	WS
ETHIOPIA	ET	SAN MARINO	SM
FALKLAND ISLANDS (MALVINAS)	FK	SÃO TOMÉ AND PRÍNCIPE	ST
FAROE ISLANDS	FO	SAUDI ARABIA	SA
FIJI	FJ	SENEGAL	SN
FINLAND	FI	SERBIA	RS
FRANCE	FR	SEYCHELLES	SC
FRENCH GUIANA	GF	SIERRA LEONE	SL
FRENCH POLYNESIA	PF	SINGAPORE	SG
FRENCH SOUTHERN TERRITORIES	TF	SLOVAKIA	SK
GABON	GA	SLOVENIA	SI
GAMBIA	GM	SOLOMON ISLANDS	SB
GEORGIA	GE	SOMALIA	SO
GERMANY	DE	SOUTH AFRICA	ZA
GHANA	GH	SOUTH GEORGIA AND THE SOUTH SANDWICH ISLANDS	GS
GIBRALTAR	GI	SPAIN	ES
GREECE	GR	SRI LANKA	LK
GREENLAND	GL	SUDAN	SD
GRENADA	GD	SURINAME	SR
GUADELOUPE	GP	SVALBARD AND JAN MAYEN	SJ
GUAM	GU	SWAZILAND	SZ
GUATEMALA	GT	SWEDEN	SE

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GUERNSEY	GG	SWITZERLAND	CH
GUINEA	GN	SYRIAN ARAB REPUBLIC	SY
GUINEA-BISSAU	GW	TAIWAN, PROVINCE OF CHINA	TW
GUYANA	GY	TAJIKISTAN	TJ
HAITI	HT	TANZANIA, UNITED REPUBLIC OF	TZ
HEARD ISLAND AND MCDONALD ISLANDS	HM	THAILAND	TH
HOLY SEE (VATICAN CITY STATE)	VA	TIMOR-LESTE	TL
HONDURAS	HN	TOGO	TG
HONG KONG	HK	TOKELAU	TK
HUNGARY	HU	TONGA	TO
ICELAND	IS	TRINIDAD AND TOBAGO	TT
INDIA	IN	TUNISIA	TN
INDONESIA	ID	TURKEY	TR
IRAN, ISLAMIC REPUBLIC OF	IR	TURKMENISTAN	TM
IRAQ	IQ	TURKS AND CAICOS ISLANDS	TC
IRELAND	IE	TUVALU	TV
ISLE OF MAN	IM	UGANDA	UG
ISRAEL	IL	UKRAINE	UA
ITALY	IT	UNITED ARAB EMIRATES	AE
JAMAICA	JM	UNITED KINGDOM	GB
JAPAN	JP	UNITED STATES	US
JERSEY	JE	UNITED STATES MINOR OUTLYING ISLANDS	UM
JORDAN	JO	URUGUAY	UY
KAZAKHSTAN	KZ	UZBEKISTAN	UZ

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KENYA	KE	VANUATU	VU
KIRIBATI	KI	VENEZUELA, BOLIVARIAN REPUBLIC OF	VE
KOREA, DEMOCRATIC PEOPLE'S REPUBLIC OF	KP	VIET NAM	VN
KOREA, REPUBLIC OF	KR	VIRGIN ISLANDS, BRITISH	VG
KUWAIT	KW	VIRGIN ISLANDS, U.S.	VI
KYRGYZSTAN	KG	WALLIS AND FUTUNA	WF
LAO PEOPLE'S DEMOCRATIC REPUBLIC	LA	WESTERN SAHARA	EH
LATVIA	LV	YEMEN	YE
LEBANON	LB	ZAMBIA	ZM
LESOTHO	LS	ZIMBABWE	ZW
KYRGYZSTAN	KG	WALLIS AND FUTUNA	WF
LAO PEOPLE'S DEMOCRATIC REPUBLIC	LA	WESTERN SAHARA	EH
LATVIA	LV	YEMEN	YE
LEBANON	LB	ZAMBIA	ZM
LESOTHO	LS	ZIMBABWE	ZW
KYRGYZSTAN	KG	WALLIS AND FUTUNA	WF
LAO PEOPLE'S DEMOCRATIC REPUBLIC	LA	WESTERN SAHARA	EH
LATVIA	LV	YEMEN	YE
LEBANON	LB	ZAMBIA	ZM
LESOTHO	LS	ZIMBABWE	ZW