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Central accounting – CN 72 statement and CN 73 account for UV mail (return of letter mail)

Document version:	1.0
Date (yyyy.mm.dd):	2026.2.2

1 Return of undeliverable letter mail: rules

1.1 Background

Before the Abidjan Congress (i.e. until the end of 2021), letter mail was returned free of charge and the Post returning the mail was not remunerated for its efforts and transport costs.

With the growing business of small packets, the Abidjan Congress decided that Posts could be remunerated for the return of goods (small packets).

For practical reasons, the end solution established was not limited to small packets, but was for all letter mail. In order to charge for small packets only, the rates were set at 86% of what they would be if all letter mail was charged. This is because, based on a study, small packets correspond to 86% of letter mail (weight).

1.2 UV dispatches

Mail subclass UV, to be used at dispatch level, indicates that the dispatch contains returned mail only.

Designated operators (DOs) are not required to return letter mail in UV dispatches, and can also return it as exempt in "normal" dispatches. However, in order to be remunerated, they are required to return it in UV dispatches.

There are additional constraints for UV dispatches, as described in § 4 of UPU Convention Regulations article 29-109:

> *"4 A designated operator shall be remunerated for the return of undeliverable letter-post items only if these items are returned in separate dispatches, of mail subclass UV. Format separation is not necessary for these dispatches. Dispatches of mail subclass UV shall contain only undeliverable letter-post items being returned to the designated operator of origin. They shall not contain items returned in open transit."*

1.3 UV mail accounting

The accounting process is described in Convention Regulations article 29-109. It consists of:

- Quarterly CN 72 statements; and
- A yearly CN 73 account.

Completion instructions for these two forms are published on the UPU website at this webpage.

2 Centralized accounting for UV dispatches

2.1 Participation

As described in Convention Regulations article 29-109, DOs returning undeliverable mail may decide to rely on the UPU International Bureau (IB) to generate the corresponding statements and accounts on their behalf.

As of 2026, all DOs have adopted the central accounting approach. If at least one DO decided to go for non-central accounting, a new entry would be added to the Letter Post Compendium Online (LPCO) to indicate this choice.

2.2 Data used for centralized accounting: PREDES and VNs

Centralized accounting of UV mail at the IB is based on only two sources of information:

- PREDES; and
- verification note (VN) forms.

PREDES

In order to be remunerated, DOs sending UV dispatches must ensure that they send PREDES for them.

International Post Corporation (IPC), which manages the IPMX EDI network, and the UPU Postal Technology Centre (PTC), which manages the POST*Net network, have both put into place a mechanism whereby a copy of all PREDES messages for UV dispatches is made available to the IB. The data is injected in the IT solution that generates the UV mail statements and accounts.

There are additional constraints with the contents of the PREDES messages:

– Only PREDES V2.1 (or higher in the future) is considered;
– If the weight subject to terminal dues announced in PREDES is not zero, then the dispatch is not accounted for (as indicated in article 29-109);
– If the structure of the message is not compliant with the standard, then the message is ignored and therefore the dispatch is not accounted for; and
– If the dispatch is sent to a wrong destination international mail processing centre (IMPC), typically an IMPC not in the official UPU code list 108, then the dispatch is not accounted for.

The weight used for accounting is net or gross, depending on the receptacle types. Details are provided in the next chapter.

Verification notes

A copy of VNs on UV mail must be sent to the IB, at central.accounting@upu.int. This manual step is unfortunately necessary, as electronic data interchange (EDI) messages are not exchanged for VNs.

The copy to the IB is only necessary if the VN affects the dispatch weight.

At the IB, VNs are entered in the central solution manually: the new weight resulting from the VN replaces the initial weight in PREDES.

A VN on a UV dispatch is handled by the IB only if the quarterly statement for this dispatch has not yet been generated. If it has been generated, the VN is simply ignored.

Owing to this manual process, a monthly VN report is published and distributed to each DO, in order to provide visibility on VNs concerning UV mail sent and received. This monthly report is described in a separate document published in the same place as the present document.

2.3 Generation and distribution of accounting forms

The IB generates the quarterly statements and yearly accounts in PDF format.

The distribution is performed by e-mail, based on the contacts in the list of e-mail contacts for accounting purposes, which is maintained and published by the IB (available at this webpage).

The distribution consists of sending the following to each DO involved in UV mail accounting:

– All individual forms (PDF) with this DO as creditor, in a zip file;
– All individual forms (PDF) with this DO as debtor, in a zip file;
– A summary (PDF);
– All the above information in spreadsheet format.

Quarterly statements

For quarter Q, the generation and distribution of CN 72 statements is done in the second half of the last month of Q+1, normally in the last few days of the month, in accordance with the rules set forth in the Convention Regulations.

Yearly accounts

The generation and distribution of CN 73 yearly accounts is done in the first half of June the following year. This is aligned with the rules in the Convention Regulations (article 29-109).

If the amount is below the minimum threshold (164 SDR) and at least one of the two DOs involved is not in UPU*Clearing, then the amount to be paid is set to 0 (zero) and the amount is carried over to the next period.

When the account is generated for the following year, any amount carried over from the previous year is inserted into the new account. If the total amount is still below the threshold, then it is again carried over to the following year.

If an amount was carried over the previous year but there is nothing to report for the year, then a CN 73 is still generated, containing only the amount carried over from the previous period. This is done for transparency purposes and to ensure that the amount concerned is not lost.

2.4 Adjustments after a quarterly statement has been generated

If the creditor or debtor DO wish to adjust information or the totals of a CN 72 statement, this is done bilaterally between the two DOs concerned.

This could typically happen if a VN is raised after the CN 72 is sent, or a VN is corrected late. For example, a VN could be created because a dispatch has not arrived. If the dispatch finally arrives, but after the CN 72 has been generated, the debtor could propose an adjustment of the CN 72 to take the mail arrival into account.

Important: once the two operators have agreed on a modified total amount on a CN 72, a copy of this CN 72 must be sent to the IB (by e-mail to central.accounting@upu.int). The IB enters the new value in the central solution, and it is then used as the quarterly total in the yearly CN 73 account.

2.5 Adjustments after a yearly account has been generated

If the creditor or debtor DO wish to adjust information or the totals of a CN 73 account, this is done bilaterally between the two DOs concerned.

A copy of the agreed modified CN 73 must be sent to the IB (by e-mail to central.accounting@upu.int), but only if the initial amount is below the threshold and carried over to the next period. The IB enters the new value in the central solution, and it is the amount carried over to the next year.

2.6 Handling of amounts carried over to the next period

In accordance with Convention Regulations article 29-109, when the yearly amount is below the threshold (164 SDR) and the two DOs involved are not both members of UPU*Clearing, then payment is not made and the amount is carried over to the next period. The CN 73 indicates when this happens.

In that case, the amount is put aside and automatically added to the total of the following year. This new total could, however, still be below the threshold. In that case, the amount is carried over to the following year again.

Important: When an amount is carried over to the next period, then a CN 73 is generated for the following year, even if no UV dispatch was sent during the year concerned. The purpose in that case is to remind both DOs about the pending amounts. They may then decide to settle the amount separately. If this is done, it is important to inform the IB, so that the amount is not kept in the central solution for the following year.

3 Cost calculation for UV mail accounting

This chapter provides detailed technical information on how all accounting calculations are performed in the central solution, based on information in PREDES.

3.1 Basic principles

3.1.1 Distance calculation

The distance between two geographical positions on Earth is calculated using the Haversine formula. This is the great-circle distance between two points on a sphere, given their latitude and longitude.

All distances calculated for the purpose of remuneration for the return of undeliverable letter mail are obtained using this formula.

As long as the geographical position (latitude and longitude) is known for two locations, the distance between them can be calculated using the Haversine formula.

3.1.2 Transport type

The mode of transport may be provided in PREDES for a transport segment, using one of the following codes from UPU code list 126:

– 1: sea;
– 2: rail;
– 3: road;
– 4: air.

For cost calculation, three types of transport are used: air, land and sea.

The transport type "land" for remuneration calculations corresponds to transport modes road (code 3) and rail (code 2) in PREDES.

Where the transport type cannot be determined from PREDES, it is determined using an algorithm.

To determine if transport is by land or sea based on the country of origin and country of destination, the following data is established for each country:

– Indication of whether the country is fully on an island without any road or rail connection to the nearest continent. It is important to note, however, that the following countries are not considered to be islands under this approach: Bahrain, Singapore and the United Kingdom of Great Britain and Northern Ireland.
– Indication of the continent to which the country belongs.

Surface transport is considered to be by sea if:

– the country of origin or destination is an island; or
– the two countries are on different continents, with the exception of Europe and Asia, which are considered one continent.

Surface transport is otherwise considered to be by land.

A list of countries, with an indication of the continent to which they belong and whether they are islands, is provided at the end of this annex.

3.2 Step 1: PREDES and dispatch selection

Dispatches for the return of undeliverable items have subclass UV. PREDES must be made available to the IB for all UV dispatches.

Only PREDES V2.1 is considered. If PREDES V2.0 is sent instead, the message is ignored and the corresponding mail is not accounted for.

The account is generated quarterly. PREDES is taken into account for a given quarter, subject to the following conditions:

– The dispatch accounting date in the message falls within the quarter;
– The PREDES message was sent during, or in the month immediately preceding or following, the quarter;
– Where multiple PREDES messages are sent for a dispatch, only the most recent message is considered;
– Both the origin and destination IMPCs of the dispatch must be valid and open on the accounting date, although IMPCs may be used for up to three months after their closure (see UPU reference list 108c).

Messages or dispatches that do not comply with the rules above are not taken into account in calculations. In the event of such non-compliance, the IB informs the sending operator.

N.B. – The UPU compliance project helps operators to maintain valid IMPC codes as origins and destinations of their dispatches.

If a dispatch is accounted for in a given quarter but appears again later in the year, in a new PREDES message, possibly with a new accounting date, different contents or transport segments, it is considered a duplicate and is not taken into consideration in accounting. Where this occurs, the IB informs the sending operator.

3.3 Step 2: weight determination

The weight is extracted from PREDES and is the sum of receptacle weights for all receptacles in the dispatch.

PREDES always provides at least one weight per receptacle, known as the “receptacle weight”, and may provide a net weight in addition to the receptacle weight.

PREDES also provides a receptacle type, with a receptacle type code from UPU code list 121.

As indicated in M41, PREDES V2.1, the net weight is only provided in the case of bilateral or multilateral agreements.

For cost calculations, the following rules apply:

– If the net weight is provided and the receptacle type code is not in the list below, then the net weight is used for accounting;
– In all other cases, the receptacle weight is used for accounting.

List of receptacle type codes for which the net weight is never used:

– BG (bag);
– GU (flat tray);
– IL (IPC tray);
– IS (IPC bag);
– PU (letter tray).

Where a VN has been raised for a UV dispatch, it may modify the total dispatch weight. In this case, the dispatch weight used for accounting is the weight agreed through the VN. A copy of the VN must be provided to the IB so that the new weight resulting from the VN process is taken into account in the CN 72.

3.4 Special case: mail subject to terminal dues

From 2025, based on Convention Regulations article 29-109, when the mail subject to terminal dues of a dispatch is not 0 (zero) in PREDES, then the dispatch is not accounted for.

In the PREDES message, the corresponding data elements are:

– total-weight-LC/AO-subject-to-TDs: applicable when mail is not separated by format;

– TDs-by-format-weight: applicable in case mail is separated by format.

N.B. – Format separation is never mandatory for UV dispatches.

In case one of these fields is present and is not zero, then the dispatch weight is set to zero in the CN 72 statement generated by the IB. The dispatch still appears in the report, with information in the observation column to clarify why the weight is set to zero.

3.5 Step 3: Geographical positions of the dispatch origin and destination offices of exchange

The geographical positions (latitude and longitude) of IMPCs are maintained and published in UPU reference list 108d.

This list provides geographical coordinates for all open IMPCs – excluding military offices, which are not involved in the return of mail.

As indicated in step 1, if invalid IMPC codes are used, then the dispatch is not accounted for.

If a military unit is used mistakenly and if its coordinates are not known, then the dispatch is not considered in accounting and the sending Post cannot be remunerated for the dispatch. In such cases, the IB informs the sending Post.

3.6 Step 4: Transport cost calculation for airmail

For dispatches of mail in categories A (airmail) and B (S.A.L.), the transport cost is calculated on the basis of airmail distances, provided that all transport segments in PREDES are by air.

The procedure for establishing the airmail distance between a given city pair is as follows:

– The true (i.e. actual) great-circle distance is calculated first;

– This figure is increased by a coefficient (2.5%) to cover possible intermediate stops; and

– The resulting figure is then rounded to the nearest 100 km.

Since this procedure already covers possible intermediate stops, distance calculation for airmail uses only the origin and destination IMPCs.

The algorithm comprises the following steps:

– Obtain the geographical coordinates of the origin and destination IMPCs;

– Calculate the great-circle distance between these coordinates;

– Increase this distance by 2.5%;

– Round the result to the nearest 100 km; and

– Multiply the resulting distance by the basic air conveyance rate and weight.

Where some transport segments are by surface, then the algorithm detailed in step 5 below applies.

3.7 Step 5: Transport cost calculation for surface mail

3.7.1 Step 5.1: Analysis of the list of transport segments

PREDES provides the planned transport segments for the dispatch. In accordance with UPU standard M41 (PREDES message specification), it is mandatory to provide at least one transport segment.

For each transport segment, the algorithm attempts to answer the following questions:

What is the origin of the transport segment?

The origin of a segment may be provided in PREDES, but this is not mandatory. It may be provided as a code, whether an IATA airport code or a UN/LOCODE, or as a location name.

If a valid IATA code or UN/LOCODE is provided, then the associated geographical position is known in many cases:

– IATA airport codes: geographical position available for 100% of codes;

– UN/LOCODE: geographical position provided in official UN/LOCODE database for 60% of codes.

If no code or no valid code is provided, or if the geographical position of the code is not available and if the segment is the first in the list of transport segments, then the geographical position of the origin office of exchange (OE) is used as the origin of the transport segment.

If the above fails and the segment is not the first in the list, then the destination of the previous segment, if known, is taken as the origin of this transport segment.

If all of the above methods fail, then the origin of the segment is considered unknown.

What is the destination of the transport segment?

Similarly to the origin, the destination of a segment may be provided in PREDES, but this is not mandatory. It may be provided as a code, whether an IATA airport code or a UN/LOCODE, or as a location name.

If a valid IATA code or UN/LOCODE is provided, then the geographical position is known in many cases.

If it is not possible to determine the geographical position, and the segment is the last in the list of transport segments, then the geographical position of the destination OE is used.

If it is still not possible to determine the geographical position, and the segment is not the last in the list, then the system attempts to use the origin of the next segment as the destination, provided it is a valid IATA or UN/LOCODE code with a known geographical position.

If all of the above methods fail, then the destination of the segment is considered unknown.

The transport type for each transport segment is determined as indicated in the “Basic principles” section above.

3.7.2 Step 5.2: Cost calculation

If the distance is not known for all segments, then the cost will be calculated on the basis of the distance between the origin and destination OEs.

Calculation using origin and destination OEs only

In this case, the type of transport is not taken from any segment. Instead, it is considered to be air if the dispatch mail category is A or B. If the dispatch mail category is C or D, the type of transport is determined using the algorithm referred to in the “Transport type” sub-section of the “Basic principles” section above.

The cost is calculated as follows: <dispatch weight> x <distance orig OE to dest OE> x <land or air rate>.

If the distance is known for all segments, then a different approach is used.

Calculation based on transport segments

The calculation is performed as follows:

– Calculate the total distance per transport type (sum of all segments sharing the same transport type).

– If the destination of the last segment is not in the country of destination of the dispatch, then add the distance between the last segment destination and the destination OE. The associated transport type is air if the dispatch category is A or B. If the dispatch category is C or D, then the transport type is determined using the algorithm described in the "Transport type" sub-section of the "Basic principles" section above.

– If the total distance, combining the distance of all segments, is more than 1.4 times the distance between the two OEs, then the above is disregarded and the cost is calculated using the origin and destination OEs and the transport type "air" (category A or B) or "land" (category C or D), with rates as defined in Convention Regulations article 29-109. When this occurs, it is indicated in the "remarks" row of the "Route" section at the head of the page.

– Otherwise, the total transport cost is calculated by adding together the cost for each type of transport and associated distance, using the rates defined in Convention Regulations article 29-109.

Note. –

– The algorithm accounts for closed transit by adding a "fictitious" segment from the last transport segment provided in PREDES to the final destination, where they are not in the same country;

– The algorithm prevents the destination DO from receiving invalid transport information in PREDES by setting a maximum distance of 1.4 times the distance between the offices of origin and destination.

Example of cost calculation

UV dispatch CAYMQA CHZRHB C UV 2 0001, 100 kg.

Transport details:

– Sea transport from location CAMTR to NLRTM;

– Road transport from NLRTM to CHZRH.

Geographical positions of locations involved:

Location	*Latitude*	*Longitude*
CAYMQA	45.50867	-73.553992
CAMTR	Not available	Not available
NLRTM	51.9167	4.5
CHZRH	47.4639999613	8.55299904601
CHZRHB	47.4639999613	8.55299904601

Since the position of CAMTR is not known (not available in UN/LOCODE database), the position of the origin IMPC is used instead in calculations, as indicated in the algorithm.

Therefore, the distances are calculated for two transport segments:

Transport type	*Orig–dest*	*Distance km*	*Conversion to nautical miles*
Sea	CAMTR-NLRTM	5,508	2,974
Road	NLRTM-CHZRH	575	–

Cost for the sea transport:

	Up to 1,000 nautical miles	*1,001 to 2,000 nautical miles*	*2,001 to 4,000 nautical miles*	*4,001 to 10,000 nautical miles*	*Above 10,000 nautical miles*	*Total*
Rate	0.000175	0.000097	0.000063	0.000007	0.000003	–
Distance	1,000	1,000	974	–	–	2,974
Amount for 100 kg (SDR)	17.50	9.70	6.14	0	0	33.34

Rate per kg for land transport:

	Up to 1,000 km	*1,001 to 3,000 km*	*3,001 to 5,000 km*	*Above 5,000 km*	*Total*
Rate	0.000366	0.000157	0.000137	0.000091	–
Rounded distance (nearest 50 km)	550	–	–	–	550
Amount for 100 kg (SDR)	20.13	–	–	–	20.13

Total cost calculation:

– Handling cost: 0.907 (rate) * 100 kg = 90.7 SDR;

– Transport cost: 33.34 (sea) + 20.13 (land) = 53.47 SDR;

– Total cost: 144.17 SDR.

Annex 1

List of continents

The following continents are defined for the purposes of UV mail accounting:

– Africa
– Europe
– Asia
– Oceania/Australia
– North/Central America
– South America

List of countries with continent and island indicator

Country code	*Country name*	*Continent*	*Island ind.*
AD	Andorra	Europe	–
AE	United Arab Emirates	Asia	–
AF	Afghanistan	Asia	–
AG	Antigua and Barbuda	North/C America	Y
AI	Anguilla	North/C America	Y
AL	Albania	Europe	–
AM	Armenia	Europe	–
AO	Angola	Africa	–
AR	Argentina	South America	–
AT	Austria	Europe	–
AU	Australia	Oceania	–
AW	Aruba	North/C America	Y
AZ	Azerbaijan	Asia	–
BA	Bosnia and Herzegovina	Europe	–
BB	Barbados	North/C America	Y
BD	Bangladesh	Asia	–
BE	Belgium	Europe	–
BF	Burkina Faso	Africa	–
BG	Bulgaria	Europe	–
BH	Bahrain	Asia	–
BI	Burundi	Africa	–
BJ	Benin	Africa	–
BM	Bermuda	North/C America	Y
BN	Brunei Darussalam	Asia	–
BO	Bolivia (Plurinational State)	South America	–
BQ	Caribbean part of the Netherlands (Bonaire, Sint Eustatius and Saba)	North/C America	Y
BR	Brazil	South America	–
BS	Bahamas	North/C America	Y
BT	Bhutan	Asia	–
BW	Botswana	Africa	–
BY	Belarus	Europe	–
BZ	Belize	North/C America	Y
CA	Canada	North/C America	–

Country code	*Country name*	*Continent*	*Island ind.*
CD	Dem. Rep. of the Congo	Africa	–
CF	Central African Rep.	Africa	–
CG	Congo	Africa	–
CH	Switzerland	Europe	–
CI	Côte d’Ivoire	Africa	–
CK	Cook Islands	Oceania	Y
CL	Chile	South America	–
CM	Cameroon	Africa	–
CN	China	Asia	–
CO	Colombia	South America	–
CR	Costa Rica	North/C America	–
CU	Cuba	South America	Y
CV	Cabo Verde	Africa	Y
CW	Curaçao	North/C America	Y
CY	Cyprus	Europe	Y
CZ	Czechia	Europe	–
DE	Germany	Europe	–
DJ	Djibouti	Africa	–
DK	Denmark	Europe	–
DM	Dominica	North/C America	Y
DO	Dominican Republic	North/C America	Y
DZ	Algeria	Africa	–
EC	Ecuador	South America	–
EE	Estonia	Europe	–
EG	Egypt	Africa	–
ER	Eritrea	Africa	–
ES	Spain	Europe	–
ET	Ethiopia	Africa	–
FI	Finland (including the Åland Islands)	Europe	–
FJ	Fiji	Oceania	Y
FM	Micronesia (Federated States of)	Oceania	Y
FO	Faroe Islands	Europe	Y
FR	France	Europe	–
GA	Gabon	Africa	–
GB	United Kingdom of Great Britain and Northern Ireland	Europe	–
GD	Grenada	North/C America	Y
GE	Georgia	Europe	–
GG	Guernsey	Europe	Y
GH	Ghana	Africa	–
GI	Gibraltar	Europe	–
GL	Greenland	Europe	Y
GM	Gambia	Africa	–
GN	Guinea	Africa	–
GQ	Equatorial Guinea	Africa	–
GR	Greece	Europe	–
GT	Guatemala	North/C America	–
GW	Guinea-Bissau	Africa	–
GY	Guyana	South America	–

Country code	*Country name*	*Continent*	*Island ind.*
HK	Hong Kong, China	Asia	–
HN	Honduras	North/C America	–
HR	Croatia	Europe	–
HT	Haiti	North/C America	Y
HU	Hungary	Europe	–
ID	Indonesia	Asia	Y
IE	Ireland	Europe	Y
IL	Israel	Asia	–
IM	Isle of Man	Europe	Y
IN	India	Asia	–
IQ	Iraq	Asia	–
IR	Iran (Islamic Rep.)	Asia	–
IS	Iceland	Europe	Y
IT	Italy	Europe	–
JE	Jersey	Europe	Y
JM	Jamaica	North/C America	Y
JO	Jordan	Asia	–
JP	Japan	Asia	Y
KE	Kenya	Africa	–
KG	Kyrgyzstan	Asia	–
KH	Cambodia	Asia	–
KI	Kiribati	Oceania	Y
KM	Comoros	Africa	Y
KN	Saint Kitts and Nevis	North/C America	Y
KP	Dem. People’s Rep. of Korea	Asia	–
KR	Rep. of Korea	Asia	–
KW	Kuwait	Asia	–
KY	Cayman Islands	North/C America	Y
KZ	Kazakhstan	Asia	–
LA	Lao People’s Dem. Rep.	Asia	–
LB	Lebanon	Asia	–
LC	Saint Lucia	North/C America	Y
LI	Liechtenstein	Europe	–
LK	Sri Lanka	Asia	–
LR	Liberia	Africa	–
LS	Lesotho	Africa	–
LT	Lithuania	Europe	–
LU	Luxembourg	Europe	–
LV	Latvia	Europe	–
LY	Libya	Africa	–
MA	Morocco	Africa	–
MC	Monaco	Europe	–
MD	Rep. of Moldova	Europe	–
ME	Montenegro	Europe	–
MG	Madagascar	Africa	Y
MK	North Macedonia	Europe	–
ML	Mali	Africa	–
MM	Myanmar	Asia	–
MN	Mongolia	Asia	–

Country code	*Country name*	*Continent*	*Island ind.*
MO	Macao, China	Asia	–
MR	Mauritania	Africa	–
MS	Montserrat	North/C America	Y
MT	Malta	Europe	Y
MU	Mauritius	Africa	Y
MV	Maldives	Asia	Y
MW	Malawi	Africa	–
MX	Mexico	North/C America	–
MY	Malaysia	Asia	–
MZ	Mozambique	Africa	–
NA	Namibia	Africa	–
NC	New Caledonia	Oceania	Y
NE	Niger	Africa	–
NF	Norfolk Island	Oceania	Y
NG	Nigeria	Africa	–
NI	Nicaragua	North/C America	–
NL	Netherlands (Kingdom of the)	Europe	–
NO	Norway	Europe	–
NP	Nepal	Asia	–
NR	Nauru	Oceania	Y
NU	Niue	Oceania	Y
NZ	New Zealand (including the Ross Dependency)	Oceania	Y
OM	Oman	Asia	–
PA	Panama	North/C America	–
PE	Peru	South America	–
PF	French Polynesia	Oceania	Y
PG	Papua New Guinea	Oceania	Y
PH	Philippines	Asia	Y
PK	Pakistan	Asia	–
PL	Poland	Europe	–
PM	Territorial Community of Saint Pierre and Miquelon	North/C America	Y
PS	Palestine	Asia	–
PT	Portugal	Europe	–
PW	Palau	Oceania	Y
PY	Paraguay	South America	–
QA	Qatar	Asia	–
RO	Romania	Europe	–
RS	Serbia	Europe	–
RU	Russian Federation	Asia	–
RW	Rwanda	Africa	–
SA	Saudi Arabia	Asia	–
SB	Solomon Islands	Oceania	Y
SC	Seychelles	Africa	Y
SD	Sudan	Africa	–
SE	Sweden	Europe	–
SG	Singapore	Asia	–
SI	Slovenia	Europe	–

Country code	*Country name*	*Continent*	*Island ind.*
SJ	Svalbard and Jan Mayen	Europe	Y
SK	Slovakia	Europe	–
SL	Sierra Leone	Africa	–
SM	San Marino	Europe	–
SN	Senegal	Africa	–
SO	Somalia	Africa	–
SR	Suriname	South America	–
SS	South Sudan	Africa	–
ST	Sao Tome and Principe	Africa	Y
SV	El Salvador	North/C America	–
SX	Sint Maarten (Dutch part)	North/C America	Y
SY	Syrian Arab Rep.	Asia	–
SZ	Eswatini	Africa	–
TC	Turks and Caicos Islands	North/C America	Y
TD	Chad	Africa	–
TG	Togo	Africa	–
TH	Thailand	Asia	–
TJ	Tajikistan	Asia	–
TK	Tokelau	Oceania	Y
TL	Timor-Leste	Oceania	Y
TM	Turkmenistan	Asia	–
TN	Tunisia	Africa	–
TO	Tonga (including Niuafo’ou)	Oceania	Y
TR	Türkiye	Europe	–
TT	Trinidad and Tobago	North/C America	Y
TV	Tuvalu	Oceania	Y
TZ	United Rep. of Tanzania	Africa	–
UA	Ukraine	Europe	–
UG	Uganda	Africa	–
US	United States of America	North/C America	–
UY	Uruguay	South America	–
UZ	Uzbekistan	Asia	–
VA	Vatican	Europe	–
VC	Saint Vincent and the Grenadines	North/C America	Y
VE	Venezuela (Bolivarian Rep.)	South America	–
VG	British Virgin Islands	North/C America	Y
VN	Viet Nam	Asia	–
VU	Vanuatu	Oceania	Y
WF	Wallis and Futuna Islands	Oceania	Y
WS	Samoa	Oceania	Y
YE	Yemen	Asia	–
ZA	South Africa	Africa	–
ZM	Zambia	Africa	–
ZW	Zimbabwe	Africa	–