

## Current Combat Zones

A-1: Combat zones are designated by an Executive Order from the President as areas in which the U.S. Armed Forces are engaging or have engaged in combat. There are currently three such combat zones (including the airspace above each):

- Arabian Peninsula Areas, beginning Jan. 17, 1991 – the Persian Gulf, Red Sea, Gulf of Oman, the part of the Arabian Sea north of 10° North latitude and west of 68° East longitude, the Gulf of Aden, and the countries of Bahrain, Iraq, Kuwait, Oman, Qatar, Saudi Arabia and the United Arab Emirates.
- Kosovo area, beginning Mar. 24, 1999 – Federal Republic of Yugoslavia (Serbia and Montenegro), Albania, the Adriatic Sea and the Ionian Sea north of the 39<sup>th</sup> Parallel.
- Afghanistan, beginning Sept. 19, 2001.

Public Law 104-117 designates three parts of the former Yugoslavia as a Qualified Hazardous Duty Area, to be treated as if it were a combat zone, beginning Nov. 21, 1995 – Bosnia and Herzegovina, Croatia, and Macedonia.

In addition, the Department of Defense has certified these locations for combat zone tax benefits due to their direct support of military operations, beginning on the listed dates:

In support of Operation Enduring Freedom (Afghanistan combat zone):

- Pakistan, Tajikistan and Jordan – Sept. 19, 2001
- Incirlik Air Base, Turkey – Sept. 21, 2001 through Dec. 31, 2005
- Kyrgyzstan and Uzbekistan – Oct. 1, 2001
- Philippines (only troops with orders referencing Operation Enduring Freedom) – Jan. 9, 2002
- Yemen – Apr. 10, 2002
- Djibouti – July 1, 2002
- Somalia – Jan. 1, 2004

In support of Operation Iraqi Freedom (Arabian Peninsula Areas combat zone):

- Turkey – Jan. 1, 2003 through Dec. 31, 2005
- Israel – Jan. 1 through July 31, 2003
- The Mediterranean Sea east of 30° East longitude – Mar. 19 through July 31, 2003
- Jordan – Mar. 19, 2003
- Egypt – Mar. 19 through Apr. 20, 2003