

UPDATED: FEBRUARY 2017

## The 28 European Union member states marked with red.

### EU - special member state territories:

Dots and areas marked with blue have special rules regarding vat.

### The following countries and territories are not a part of the EU:

- Greenland together with a series of British, French and Dutch overseas territories, e.g. New Caledonia, the Netherlands Antilles and the British Virgin Islands
- Faroe Islands
- The Channel Islands, including Jersey, Guernsey, Alderney and Sark
- Andorra, San Marino and the Vatican City
- Monaco
- Isle of Man

### EU member states territories outside the VAT area but inside the customs territory:

- Finland: Åland Islands
- France: The overseas departments, including the French Guiana, Martinique, Guadeloupe and Réunion
- Greece: Mount Athos
- Italy: Livigno, Campione d'Italia and The Italian part of Lake Lugano
- Spain: Ceuta, Melilla, The Canary Islands, including Gran Canaria, Tenerife, Fuerteventura, Lanzarote and Gomo
- Germany: Helgoland and Büsingen

### EU member states territories outside the VAT area and the customs territory:

- The Great Britain: Gibraltar
- Cyprus: North Cyprus

### Countries and territories outside the EU

#### but within the VAT area(\*) and the customs territory:

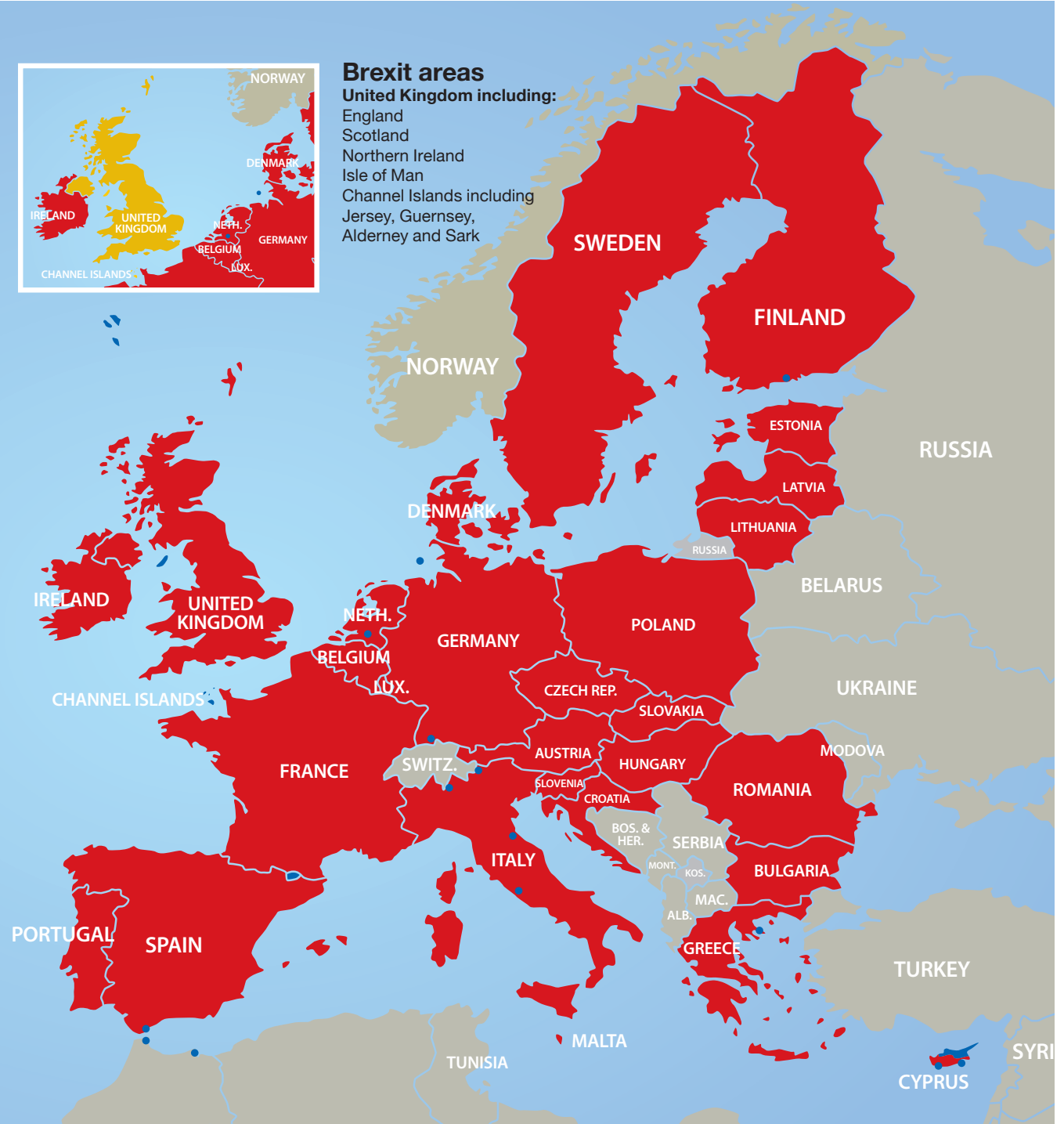
- Monaco\*
- Isle of Man\*
- Cyprus: The base areas of the United Kingdom\*
- The Channel Islands, including Jersey, Guernsey, Alderney and Sark



### Brexit areas

#### United Kingdom including:

- England
- Scotland
- Northern Ireland
- Isle of Man
- Channel Islands including Jersey, Guernsey, Alderney and Sark



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