

## The 27 European Union member states, the VAT area and the customs territory

### Areas with a special status marked with BLUE

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 (not on map)
- Faroe Islands
- The Channel Islands, including Jersey, Guernsey, Alderney and Sark **BREXIT**
- Andorra, San Marino and the Vatican City
- Monaco
- Isle of Man **BREXIT**

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
- 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 **BREXIT**
- Cyprus: North Cyprus

Countries and territories outside the EU but within the VAT area(\*) and the customs territory:

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

### Brexit areas marked with YELLOW

United Kingdom including:

- England
- Scotland
- Northern Ireland
- Wales
- Isle of Man
- Channel Islands including Jersey, Guernsey, Alderney and Sark
- Cyprus: The base areas of the United Kingdom
- Gibraltar (has always been outside the VAT area and the customs territory)

PLEASE NOTE: All Brexit areas will first leave the EU Customs Union and territory by end of 2020

### The 27 European Union member states marked with RED

- |          |             |
|----------|-------------|
| Austria  | Italy       |
| Belgium  | Latvia      |
| Bulgaria | Lithuania   |
| Croatia  | Luxembourg  |
| Cyprus   | Malta       |
| Czechia  | Netherlands |
| Denmark  | Poland      |
| Estonia  | Portugal    |
| Finland  | Romania     |
| France   | Slovakia    |
| Germany  | Slovenia    |
| Greece   | Spain       |
| Hungary  | Sweden      |
| Ireland  |             |

