

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

European Union member states marked with **RED**

