

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
- Andorra, San Marino and the Vatican City
- Monaco

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:

- Cyprus: North Cyprus

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

- Monaco*
- Northern Ireland

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 | |

