

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)

All Brexit areas have left the EU by the end of 2020.

*) Northern Ireland is outside the EU, but will remain inside the VAT area and the customs territory

European Union
member states
marked with **RED**

