

## Annex 1 to SAD Guidelines (TAXUD/1619/08 rev. 3.4): Overview of European Union countries

For customs, tax and statistical purposes, the European Union (EU) draws a distinction between four different areas:

- a customs area;
- an excise area;
- a VAT area;
- a statistical area.

### **Exceptional areas**

Some areas are part of the geographical territory of the EU, but are not in the customs area, the excise area and/or the VAT area of the EU. These are regarded as exceptional areas. Non-EU countries are also known as 'third countries'.

If you import goods from an exceptional area that is not in the customs area of the EU, the same rules apply as if you were importing the goods from a non-EU country.

Example:

*The Faroes, Greenland, Ceuta and Melilla are part of the territories of EU Member States but are not in the customs and tax areas of the EU. For the purposes of import duty, VAT and excise duty, these areas are therefore classified as third countries.*

The relevant country codes are published regularly in the Official Journal of the European Union based on Article 5(2) of Regulation No 471/2009 of the European Parliament and of the Council of 6 May 2009 on Community statistics relating to external trade with non-member countries and repealing Council Regulation (EC) No 1172/95. The latest is COMMISSION REGULATION (EU) No 1106/2012 of 27 November 2012 implementing Regulation (EC) No 471/2009 of the European Parliament and of the Council on Community statistics relating to external trade with non-member countries, as regards the update of the nomenclature of countries and territories (OJ L 328, 28.11.2012, p. 7–15). The coding of countries and territories is based on the ISO alpha standard 2 in force as far as it is compatible with the requirements of Community legislation. For a full list of the country codes, see the regularly updated legislation on the nomenclature of countries and territories for the external trade statistics of the Community and statistics of trade between Member States, which is available on the [GEONOM](#) website.

An overview of the customs and tax areas within the EU is set out below. The table shows whether or not each country/area is part of the customs area, VAT area and/or excise area.

<b>A</b> Country/area	<b>B</b> Alpha code	<b>D</b> Territory (1)	<b>E</b> Customs area	<b>F</b> VAT/ICT area	<b>G</b> Excise area	<b>H</b> Statistics area
Austria	AT	Yes	Yes	Yes	Yes	Yes
Belgium	BE	Yes	Yes	Yes	Yes	Yes
Bulgaria	BG	Yes	Yes	Yes	Yes	Yes
Cyprus (2)	CY	Yes	Yes	Yes	Yes	Yes
Czech Republic	CZ	Yes	Yes	Yes	Yes	Yes
Croatia	HR	Yes	Yes	Yes	Yes	Yes
Denmark	DK	Yes	Yes	Yes	Yes	Yes
Faroes	FO	No	No	No	No	No
Greenland	GL	No	No	No	No	No

Germany	DE	Yes	Yes	Yes	Yes	Yes
Busingen (3)	CH	Yes	No	No	No	No
Heligoland (12)	DE	Yes	No	No	No	Yes
Jungholz and Mittelberg (Kleines Walsertal)	AT	Yes	Yes	Yes	Yes	Yes
Estonia	EE	Yes	Yes	Yes	Yes	Yes
Finland	FI	Yes	Yes	Yes	Yes	Yes
Åland Islands (4)	FI	Yes	Yes	No	No	Yes
France	FR	Yes	Yes	Yes	Yes	Yes
New Caledonia	NC	No	No	No	No	No
Wallis and Futuna	WF	No	No	No	No	No
French Polynesia	PF	No	No	No	No	No
Mayotte (13)	YT	Yes	Yes	No	No	Yes
Saint-Martin (French part)	FR	Yes	Yes	No	No	Yes
Saint-Barthélemy	BL	No	No	No	No	No
Saint-Pierre and Miquelon	PM	No	No	No	No	No
Guadeloupe	FR	Yes	Yes	No	No	Yes
Martinique	FR	Yes	Yes	No	No	Yes
French Guiana	FR	Yes	Yes	No	No	Yes
Réunion	FR	Yes	Yes	No	No	Yes
French Southern and Antarctic Territories	TF	No	No	No	No	No
Monaco	FR	No	Yes	Yes	Yes	Yes
Greece	GR	Yes	Yes	Yes	Yes	Yes
Mount Athos	GR	Yes	Yes	No	Yes	Yes
Hungary	HU	Yes	Yes	Yes	Yes	Yes
Ireland	IE	Yes	Yes	Yes	Yes	Yes
Italy	IT	Yes	Yes	Yes	Yes	Yes
Campione d'Italia (5)	CH	Yes	No	No	No	No
Livigno	IT	Yes	No	No	No	No
Lake Lugano (6)	IT	Yes	No	No	No	No
San Marino (7)	SM	No	No	No	Yes/No (9)	No
Latvia	LV	Yes	Yes	Yes	Yes	Yes
Lithuania	LT	Yes	Yes	Yes	Yes	Yes
Luxembourg	LU	Yes	Yes	Yes	Yes	Yes

Malta	MT	Yes	Yes	Yes	Yes	Yes
Netherlands	NL	Yes	Yes	Yes	Yes	Yes
Poland	PL	Yes	Yes	Yes	Yes	Yes
Portugal	PT	Yes	Yes	Yes	Yes	Yes
Romania	RO	Yes	Yes	Yes	Yes	Yes
Slovenia	SI	Yes	Yes	Yes	Yes	Yes
Slovakia	SK	Yes	Yes	Yes	Yes	Yes
Spain	ES	Yes	Yes	Yes	Yes	Yes
Canary Islands (10)	ES	Yes	Yes	No	No	Yes
Ceuta	XC	Yes	No	No	No	No
Melilla	XL	Yes	No	No	No	No
Andorra (9)	AD	No	No	No	No	No
Sweden	SE	Yes	Yes	Yes	Yes	Yes
United Kingdom	GB	Yes	Yes	Yes	Yes	Yes
Isle of Man	GB	No	Yes	Yes	Yes	Yes
Gibraltar	GI	Yes	No	No	No	No
Channel Islands (11)	GB	No	Yes	No	No	Yes

1. This means the territory of the European Union as defined in Article 52 of the Treaty on European Union and Article 355 of the Treaty on the Functioning of the European Union, which may differ from the political territory of the Member State concerned.

2. Including the base of the British armed forces, where the British armed forces can be supplied free of tax.

Regulation 866/2004/EC lays down the conditions under which goods wholly obtained in the occupied areas, or which have undergone their last, substantial, economically justified processing or working in an undertaking equipped for that purpose in the areas not under the effective control of the Government of the Republic of Cyprus, may enter the Government-controlled areas as Community goods.

As regards goods crossing the line in the opposite direction, i.e. from the Government-controlled to the occupied areas, no export formalities are required and such goods are not eligible for agricultural refunds since the entire territory of the Republic of Cyprus acceded to the European Union in May 2004.

3. Busingen is geographically in Switzerland, but is German territory and is regarded in practice as part of Switzerland's customs area.

4. The Åland Islands acceded to EU territory by a supplementary declaration, but **only** for customs purposes. Therefore the Åland Islands are not part of the VAT and excise areas of the EU.

5. Campione d'Italia is geographically in Switzerland.

6. This applies only to the Italian waters of Lake Lugano, from the shore to the political border of the zone between Ponte Tresa and Porte Ceresio. The remaining area is Swiss territory.

7. San Marino has established a customs union with the EU.

8. Pursuant to administrative agreements, exports of excise goods to San Marino should be covered by an Administrative Accompanying Document (AAD).

9. Andorra has established a customs union with the EU. Chapters 1 to 24 (transport) come under T1, others under T2 (restitution good from Andorra, always T1 with the clause 'only collect the agricultural element, agreement EEC-Andorra').

10. The Canary Islands consist of Lanzarote, Fuerteventura, Gran Canaria, Tenerife, La Gomera, El Hierro and La Palma.

11. The Channel Islands consist of Alderney, Jersey, Guernsey, Sark, Herm and Les Minquiers.

**12.** Heligoland is not part of the customs territory of the EU but, under Article 161(3) of the Customs Code, goods dispatched to Heligoland are not considered exports from the customs territory of the EU. Agricultural products consigned to the island of Heligoland are to be considered exported for the purposes of the provisions on payment of refunds (Article 43 of Commission Regulation (EC) No 612/2009).

**13.** It shows situation of Mayotte after entering from 1.1.2014 the EU and customs and statistics area of the EU.