



Steffan Lewis AM
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Dear Steffan

At the External Affairs and Additional Legislation Committee on Monday you asked a question around whether consideration is being given to the position of the Crown Dependencies. We are looking at a wide range of existing and potential models to explore how the interests of Wales can best be protected, in particular securing full and unfettered access to the single market.

In answering, I referred to the relationships of the Isle of Man and the Channel Islands to the Customs Union. If I can take this opportunity to clarify, the Isle of Man is part of the VAT area whereas the Channel Islands are not. Both the Isle of Man and the Channel Islands are, though, part of the Customs Union.

I hope this is useful in seeking to ensure common understanding of the position. I am copying this letter to David Rees in his role as Committee Chair.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Carwyn Jones'. The signature is fluid and cursive, with a long, sweeping tail on the final letter.

CARWYN JONES