



# Automatic Exchange of Information (AEI)

## List of Counterparty Jurisdictions

for your accounts booked with UBS in Korea South

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**The status of a jurisdiction can change at any time.** Whilst UBS will use all reasonable endeavours to update this list, there may be changes which become effective before a revised list is published. Information to be reported will depend on the status of the client's jurisdiction(s) of tax residence at the cut-off date for reporting and such status may differ from the status displayed on this list. Information contained in the below table does not imply the expression of any opinion whatsoever concerning the legal status of any territory or of its authorities. Its content is without prejudice to the status of or sovereignty over any territory, to the delimitation of international frontiers and boundaries and to the name of any territory, city or area.

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Jurisdiction of Tax Residence	Reportable Jurisdiction	Participating Jurisdiction
	Tax authorities of Korea South confirmed that information about tax residents in this jurisdiction and their accounts is reportable for the current reporting period (unless exceptions apply)	If 'No' identification and documentation of Controlling Persons required for Professionally Managed Investment Entities tax resident in this jurisdiction
Afghanistan	No	No
Aland Islands	No	No
Albania	Yes	Yes
Algeria	No	No
American Samoa	No	No
Andorra	Yes	Yes
Angola	No	No
Anguilla	No	Yes
Antarctica	No	No
Antigua and Barbuda	Yes	Yes
Argentina	Yes	Yes
Armenia	No	No
Aruba	No	Yes
Australia	Yes	Yes
Austria	Yes	Yes
Azerbaijan	Yes	Yes
Bahamas	No	Yes
Bahrain	No	Yes
Bangladesh	No	No
Barbados	Yes	Yes

Belarus	No	No
Belgium	Yes	Yes
Belize	No	Yes
Benin	No	No
Bermuda	No	Yes
Bhutan	No	No
Bolivia	No	No
Bonaire, Sint Eustatius and Saba	No	No
Bosnia and Herzegovina	No	No
Botswana	No	No
Bouvet Island	No	No
Brazil	Yes	Yes
British Indian Ocean Territory	No	No
British Virgin Islands	No	Yes
Brunei Darussalam	No	Yes
Bulgaria	No	Yes
Burkina Faso	No	No
Burundi	No	No
Cabo Verde	No	No
Cambodia	No	No
Cameroon	No	No
Canada	Yes	Yes
Cayman Islands	No	Yes
Central African Republic	No	No
Chad	No	No
Chile	Yes	Yes
China	Yes	Yes
Christmas Island	No	No
Cocos (Keeling) Islands	No	No
Colombia	Yes	Yes
Comoros	No	No
Congo (the Democratic Republic of the)	No	No
Congo (the)	No	No
Cook Islands	Yes	Yes
Costa Rica	No	Yes
Croatia	Yes	Yes
Cuba	No	No
Curaçao	Yes	Yes
Cyprus	Yes	Yes
Czech Republic	Yes	Yes
Denmark	Yes	Yes
Djibouti	No	No
Dominica	No	Yes
Dominican Republic	No	No
Ecuador	Yes	Yes
Egypt	No	No

El Salvador	No	No
Equatorial Guinea	No	No
Eritrea	No	No
Estonia	Yes	Yes
Ethiopia	No	No
Falkland Islands	No	No
Faroe Islands	Yes	Yes
Fiji	No	No
Finland	Yes	Yes
France	Yes	Yes
French Guiana	No	No
French Polynesia	No	No
French Southern Territories	No	No
Gabon	No	No
Gambia	No	No
Georgia	No	No
Germany	Yes	Yes
Ghana	Yes	Yes
Gibraltar	Yes	Yes
Greece	Yes	Yes
Greenland	Yes	Yes
Grenada	Yes	Yes
Guadeloupe	No	No
Guam	No	No
Guatemala	No	No
Guernsey	Yes	Yes
Guinea	No	No
Guinea-Bissau	No	No
Guyana	No	No
Haiti	No	No
Heard Island and McDonald Islands	No	No
Holy See (Vatican)	No	No
Honduras	No	No
Hong Kong	Yes	Yes
Hungary	Yes	Yes
Iceland	Yes	Yes
India	Yes	Yes
Indonesia	Yes	Yes
Iran	No	No
Iraq	No	No
Ireland	Yes	Yes
Isle of Man	Yes	Yes
Israel	Yes	Yes
Italy	Yes	Yes
Ivory Coast	No	No
Jamaica	Yes	Yes

Japan	Yes	Yes
Jersey	Yes	Yes
Jordan	No	No
Kazakhstan	Yes	Yes
Kenya	No	No
Kiribati	No	No
Kosovo	No	No
Kuwait	No	Yes
Kyrgyzstan	No	No
Laos	No	No
Latvia	Yes	Yes
Lebanon	No	Yes
Lesotho	No	No
Liberia	No	No
Libya	No	No
Liechtenstein	Yes	Yes
Lithuania	Yes	Yes
Luxembourg	Yes	Yes
Macau	No	Yes
Macedonia (the former Yugoslav Republic of)	No	No
Madagascar	No	No
Malawi	No	No
Malaysia	Yes	Yes
Maldives	Yes	Yes
Mali	No	No
Malta	Yes	Yes
Marshall Islands	No	Yes
Martinique	No	No
Mauritania	No	No
Mauritius	Yes	Yes
Mayotte	No	No
Mexico	Yes	Yes
Micronesia	No	No
Moldova (the Republic of)	No	No
Monaco	Yes	Yes
Mongolia	No	No
Montenegro	No	No
Montserrat	No	Yes
Morocco	No	No
Mozambique	No	No
Myanmar	No	No
Namibia	No	No
Nauru	No	Yes
Nepal	No	No
Netherlands	Yes	Yes
New Caledonia	No	Yes

New Zealand	Yes	Yes
Nicaragua	No	No
Niger (the)	No	No
Nigeria	Yes	Yes
Niue	No	No
Norfolk Island	No	No
North Korea	No	No
Northern Mariana Islands	No	No
Norway	Yes	Yes
Oman	No	Yes
Pakistan	Yes	Yes
Palau	No	No
Palestine	No	No
Panama	Yes	Yes
Papua New Guinea	No	No
Paraguay	No	No
Peru	Yes	Yes
Philippines	No	No
Pitcairn Islands	No	No
Poland	Yes	Yes
Portugal	Yes	Yes
Puerto Rico	No	No
Qatar	No	Yes
Réunion	No	No
Romania	No	Yes
Russia	Yes	Yes
Rwanda	No	No
Saint Barthélemy	No	No
Saint Helena, Ascension and Tristan da Cunha	No	No
Saint Kitts and Nevis	Yes	Yes
Saint Lucia	Yes	Yes
Saint Martin (French part)	No	No
Saint Pierre and Miquelon	No	No
Saint Vincent and the Grenadines	No	Yes
Samoa	No	Yes
San Marino	Yes	Yes
Sao Tome and Principe	No	No
Saudi Arabia	Yes	Yes
Senegal	No	No
Serbia	No	No
Seychelles	Yes	Yes
Sierra Leone	No	No
Singapore	Yes	Yes
Sint Maarten	No	Yes
Slovak Republic	Yes	Yes
Slovenia	Yes	Yes

Solomon Islands	No	No
Somalia	No	No
South Africa	Yes	Yes
South Georgia and the South Sandwich Islands	No	No
South Korea	No	Yes
South Sudan	No	No
Spain	Yes	Yes
Sri Lanka	No	No
Sudan	No	No
Suriname	No	No
Svalbard and Jan Mayen	No	No
Swaziland	No	No
Sweden	Yes	Yes
Switzerland	Yes	Yes
Syria	No	No
Taiwan	No	No
Tajikistan	No	No
Tanzania	No	No
Thailand	No	No
Timor-Leste	No	No
Togo	No	No
Tokelau	No	No
Tonga	No	No
Trinidad and Tobago	No	No
Tunisia	No	No
Turkey	Yes	Yes
Turkmenistan	No	No
Turks and Caicos	No	Yes
Tuvalu	No	No
Uganda	No	No
Ukraine	No	No
United Arab Emirates	No	Yes
United Kingdom	Yes	Yes
United States	No	No
United States Minor Outlying Islands	No	No
Uruguay	Yes	Yes
Uzbekistan	No	No
Vanuatu	No	Yes
Venezuela	No	No
Vietnam	No	No
Virgin Islands (U.S.)	No	No
Wallis and Futuna	No	No
Western Sahara	No	No
Yemen	No	No
Zambia	No	No
Zimbabwe	No	No