



Automatic Exchange of Information (AEI)

List of Counterparty Jurisdictions

for your accounts booked with UBS in Hong Kong

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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.

Last updated by UBS on 16 Jan 2026

| Jurisdiction of Tax Residence | Reportable Jurisdiction | Participating Jurisdiction |
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| | Tax authorities of Hong Kong 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 | Yes | Yes |
| Antarctica | No | No |
| Antigua and Barbuda | Yes | Yes |
| Argentina | Yes | Yes |
| Armenia | Yes | No |
| Aruba | Yes | Yes |
| Australia | Yes | Yes |
| Austria | Yes | Yes |
| Azerbaijan | Yes | No |
| Bahamas | Yes | Yes |
| Bahrain | Yes | Yes |
| Bangladesh | No | No |
| Barbados | Yes | Yes |

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| Belarus | No | No |
| Belgium | Yes | Yes |
| Belize | Yes | Yes |
| Benin | No | No |
| Bermuda | Yes | 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 | Yes | Yes |
| Brunei Darussalam | Yes | Yes |
| Bulgaria | Yes | Yes |
| Burkina Faso | Yes | No |
| Burundi | No | No |
| Cabo Verde | No | No |
| Cambodia | No | No |
| Cameroon | Yes | No |
| Canada | Yes | Yes |
| Cayman Islands | Yes | 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 | Yes | Yes |
| Croatia | Yes | Yes |
| Cuba | No | No |
| Curaçao | Yes | Yes |
| Cyprus | Yes | Yes |
| Czech Republic | Yes | Yes |
| Denmark | Yes | Yes |
| Djibouti | No | No |
| Dominica | Yes | Yes |
| Dominican Republic | Yes | No |
| Ecuador | No | No |
| Egypt | No | No |

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| El Salvador | Yes | 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 | Yes | No |
| Gambia | No | No |
| Georgia | Yes | 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 | Yes | 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 | No | 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 | No |

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

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| New Zealand | Yes | Yes |
| Nicaragua | No | No |
| Niger (the) | No | No |
| Nigeria | Yes | No |
| Niue | Yes | Yes |
| Norfolk Island | No | No |
| North Korea | No | No |
| Northern Mariana Islands | No | No |
| Norway | Yes | Yes |
| Oman | No | No |
| Pakistan | Yes | No |
| Palau | No | No |
| Palestine | No | No |
| Panama | Yes | Yes |
| Papua New Guinea | No | No |
| Paraguay | Yes | No |
| Peru | Yes | No |
| Philippines | Yes | No |
| Pitcairn Islands | No | No |
| Poland | Yes | Yes |
| Portugal | Yes | Yes |
| Puerto Rico | No | No |
| Qatar | Yes | Yes |
| Réunion | No | No |
| Romania | Yes | 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 | Yes | Yes |
| Samoa | Yes | Yes |
| San Marino | Yes | Yes |
| Sao Tome and Principe | No | No |
| Saudi Arabia | Yes | Yes |
| Senegal | Yes | No |
| Serbia | No | No |
| Seychelles | Yes | Yes |
| Sierra Leone | No | No |
| Singapore | Yes | Yes |
| Sint Maarten | Yes | Yes |
| Slovak Republic | Yes | Yes |
| Slovenia | Yes | Yes |

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| Solomon Islands | No | No |
| Somalia | No | No |
| South Africa | Yes | Yes |
| South Georgia and the South Sandwich Islands | No | No |
| South Korea | Yes | 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 | Yes | Yes |
| Tunisia | Yes | No |
| Turkey | Yes | Yes |
| Turkmenistan | No | No |
| Turks and Caicos | Yes | Yes |
| Tuvalu | No | No |
| Uganda | Yes | No |
| Ukraine | Yes | No |
| United Arab Emirates | Yes | Yes |
| United Kingdom | Yes | Yes |
| United States | No | No |
| United States Minor Outlying Islands | No | No |
| Uruguay | Yes | Yes |
| Uzbekistan | No | No |
| Vanuatu | Yes | 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 |