

Automatic Exchange of Information (AEI)

List of Counterparty Jurisdictions for your accounts booked in Switzerland

Disclaimer

UBS AG and its affiliated entities (UBS) does not provide legal or tax advice and this summary does not constitute such advice. UBS strongly recommends all persons considering the information described in this summary obtain appropriate independent legal, tax and other professional advice. This summary is for your information only and is not intended as an offer, or a solicitation of an offer to buy or sell any product or other specific services. Although all pieces of information and views expressed in this summary were obtained from sources believed to be reliable and in good faith, neither representation nor warranty, express or implied is made as to its accuracy or completeness. The general explanations included in this summary cannot address your personal situation and financial needs. All information is subject to change without notice. This summary may not be reproduced or copies circulated without prior authority of UBS.

The status of a jurisdiction can change at any time. Whilst UBS will use all reasonable endeavors 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 16.09.2020

Jurisdiction of Tax Residence	Taxpayer Identification Number (TIN) required Tax residents of this jurisdiction are requested to provide a TIN when completing an AEI Self-certification Form	Non-participating Jurisdiction* Identification and documentation of Controlling Persons required for Professionally Managed Investment Entities tax resident in this jurisdiction (* "Yes" means this is a non-participating jurisdiction, "No" means it is a participating jurisdiction)	Reportable Jurisdiction Tax authorities of Switzerland confirmed that information about tax residents in this jurisdiction and their accounts is reportable for the current reporting period (unless exceptions apply)
Afghanistan	No	Yes	No
Åland Islands	Yes	No	Yes
Albania	No	Yes	No
Algeria	No	Yes	No
American Samoa	No	Yes	No
Andorra	Yes	No	Yes
Angola	No	Yes	No
Anguilla	No	No	No
Antarctica	No	Yes	No
Antigua and Barbuda	Yes	No	Yes
Argentina	Yes	No	Yes
Armenia	No	Yes	No
Aruba	Yes	No	Yes
Australia	Yes	No	Yes
Austria	Yes	No	Yes
Azerbaijan	Yes	No	Yes
Bahamas	No	No	No
Bahrain	No	No	No
Bangladesh	No	Yes	No
Barbados	Yes	No	Yes
Belarus	No	Yes	No
Belgium	Yes	No	Yes
Belize	Yes	No	Yes
Benin	No	Yes	No
Bermuda	No	No	No
Bhutan	No	Yes	No
Bolivia	No	Yes	No
Bonaire, Sint Eustatius and Saba	Yes	No	Yes
Bosnia and Herzegovina	No	Yes	No
Botswana	No	Yes	No
Bouvet Island	No	Yes	No
Brazil	Yes	No	Yes
British Indian Ocean Territory	No	Yes	No
British Virgin Islands	No	No	No
Brunei Darussalam	No	Yes	No
Bulgaria	Yes	No	Yes
Burkina Faso	No	Yes	No
Burundi	No	Yes	No
Cabo Verde	No	Yes	No
Cambodia	No	Yes	No
Cameroon	No	Yes	No
Canada	Yes	No	Yes
Cayman Islands	No	No	No
Central African Republic	No	Yes	No
Chad	No	Yes	No
Chile	Yes	No	Yes
China	Yes	No	Yes
Christmas Island	Yes	No	Yes
Cocos (Keeling) Islands	Yes	No	Yes
Colombia	Yes	No	Yes
Comoros	No	Yes	No

List of Counterparty Jurisdictions for your accounts booked in Switzerland

Disclaimer

UBS AG and its affiliated entities (UBS) does not provide legal or tax advice and this summary does not constitute such advice. UBS strongly recommends all persons considering the information described in this summary obtain appropriate independent legal, tax and other professional advice. This summary is for your information only and is not intended as an offer, or a solicitation of an offer to buy or sell any product or other specific services. Although all pieces of information and views expressed in this summary were obtained from sources believed to be reliable and in good faith, neither representation nor warranty, express or implied is made as to its accuracy or completeness. The general explanations included in this summary cannot address your personal situation and financial needs. All information is subject to change without notice. This summary may not be reproduced or copies circulated without prior authority of UBS.

The status of a jurisdiction can change at any time. Whilst UBS will use all reasonable endeavors 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 16.09.2020

Jurisdiction of Tax Residence	Taxpayer Identification Number (TIN) required Tax residents of this jurisdiction are requested to provide a TIN when completing an AEI Self-certification Form	Non-participating Jurisdiction* Identification and documentation of Controlling Persons required for Professionally Managed Investment Entities tax resident in this jurisdiction (* "Yes" means this is a non-participating jurisdiction, "No" means it is a participating jurisdiction)	Reportable Jurisdiction Tax authorities of Switzerland confirmed that information about tax residents in this jurisdiction and their accounts is reportable for the current reporting period (unless exceptions apply)
Congo (the Democratic Republic of the)	No	Yes	No
Congo (the)	No	Yes	No
Cook Islands	Yes	No	Yes
Costa Rica	Yes	No	Yes
Côte d'Ivoire	No	Yes	No
Croatia	Yes	No	Yes
Cuba	No	Yes	No
Curaçao	Yes	No	Yes
Cyprus	Yes	No	Yes
Czech Republic	Yes	No	Yes
Denmark	Yes	No	Yes
Djibouti	No	Yes	No
Dominica	Yes	No	Yes
Dominican Republic	No	Yes	No
Ecuador	No	Yes	No
Egypt	No	Yes	No
El Salvador	No	Yes	No
Equatorial Guinea	No	Yes	No
Eritrea	No	Yes	No
Estonia	Yes	No	Yes
Ethiopia	No	Yes	No
Falkland Islands	No	Yes	No
Faroe Islands	Yes	No	Yes
Fiji	No	Yes	No
Finland	Yes	No	Yes
France	Yes	No	Yes
French Guiana	Yes	No	Yes
French Polynesia	No	Yes	No
French Southern Territories	No	Yes	No
Gabon	No	Yes	No
Gambia	No	Yes	No
Georgia	No	Yes	No
Germany	Yes	No	Yes
Ghana	Yes	No	Yes
Gibraltar	Yes	No	Yes
Greece	Yes	No	Yes
Greenland	Yes	No	Yes
Grenada	Yes	No	Yes
Guadeloupe	Yes	No	Yes
Guam	No	Yes	No
Guatemala	No	Yes	No
Guernsey	Yes	No	Yes
Guinea	No	Yes	No
Guinea-Bissau	No	Yes	No
Guyana	No	Yes	No
Haiti	No	Yes	No
Heard Island and McDonald Islands	Yes	No	Yes
Holy See (Vatican)	No	Yes	No
Honduras	No	Yes	No
Hong Kong	Yes	No	Yes
Hungary	Yes	No	Yes
Iceland	Yes	No	Yes
India	Yes	No	Yes
Indonesia	Yes	No	Yes
Iran	No	Yes	No
Iraq	No	Yes	No
Ireland	Yes	No	Yes
Isle of Man	Yes	No	Yes
Israel	Yes	No	Yes
Italy	Yes	No	Yes
Jamaica	No	Yes	No
Japan	Yes	No	Yes
Jersey	Yes	No	Yes

List of Counterparty Jurisdictions for your accounts booked in Switzerland

Disclaimer

UBS AG and its affiliated entities (UBS) does not provide legal or tax advice and this summary does not constitute such advice. UBS strongly recommends all persons considering the information described in this summary obtain appropriate independent legal, tax and other professional advice. This summary is for your information only and is not intended as an offer, or a solicitation of an offer to buy or sell any product or other specific services. Although all pieces of information and views expressed in this summary were obtained from sources believed to be reliable and in good faith, neither representation nor warranty, express or implied is made as to its accuracy or completeness. The general explanations included in this summary cannot address your personal situation and financial needs. All information is subject to change without notice. This summary may not be reproduced or copies circulated without prior authority of UBS.

The status of a jurisdiction can change at any time. Whilst UBS will use all reasonable endeavors 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 16.09.2020

Jurisdiction of Tax Residence	Taxpayer Identification Number (TIN) required Tax residents of this jurisdiction are requested to provide a TIN when completing an AEI Self-certification Form	Non-participating Jurisdiction* Identification and documentation of Controlling Persons required for Professionally Managed Investment Entities tax resident in this jurisdiction (* "Yes" means this is a non-participating jurisdiction, "No" means it is a participating jurisdiction)	Reportable Jurisdiction Tax authorities of Switzerland confirmed that information about tax residents in this jurisdiction and their accounts is reportable for the current reporting period (unless exceptions apply)
Jordan	No	Yes	No
Kazakhstan	No	Yes	No
Kenya	No	Yes	No
Kiribati	No	Yes	No
Kosovo	No	Yes	No
Kuwait	No	No	No
Kyrgyzstan	No	Yes	No
Laos	No	Yes	No
Latvia	Yes	No	Yes
Lebanon	Yes	No	Yes
Lesotho	No	Yes	No
Liberia	No	Yes	No
Libya	No	Yes	No
Liechtenstein	Yes	No	Yes
Lithuania	Yes	No	Yes
Luxembourg	Yes	No	Yes
Macao	Yes	No	Yes
Macedonia	No	Yes	No
Madagascar	No	Yes	No
Malawi	No	Yes	No
Malaysia	Yes	No	Yes
Maldives	No	Yes	No
Mali	No	Yes	No
Malta	Yes	No	Yes
Marshall Islands	No	No	No
Martinique	Yes	No	Yes
Mauritania	No	Yes	No
Mauritius	Yes	No	Yes
Mayotte	Yes	No	Yes
Mexico	Yes	No	Yes
Micronesia	No	Yes	No
Moldova	No	Yes	No
Monaco	No	No	Yes
Mongolia	No	Yes	No
Montenegro	No	Yes	No
Montserrat	No	No	Yes
Morocco	No	Yes	No
Mozambique	No	Yes	No
Myanmar	No	Yes	No
Namibia	No	Yes	No
Nauru	No	No	No
Nepal	No	Yes	No
Netherlands	Yes	No	Yes
New Caledonia	No	Yes	No
New Zealand	Yes	No	Yes
Nicaragua	No	Yes	No
Niger	No	Yes	No
Nigeria	No	Yes	No
Niue	No	Yes	No
Norfolk Island	Yes	No	Yes
North Korea	No	Yes	No
Northern Mariana Islands	No	Yes	No
Norway	Yes	No	Yes
Oman	No	Yes	No
Pakistan	Yes	No	Yes
Palau	No	Yes	No
Palestine	No	Yes	No
Panama	Yes	No	Yes
Papua New Guinea	No	Yes	No
Paraguay	No	Yes	No
Peru	No	Yes	No
Philippines	No	Yes	No
Pitcairn Islands	No	Yes	No

List of Counterparty Jurisdictions for your accounts booked in Switzerland

Disclaimer

UBS AG and its affiliated entities (UBS) does not provide legal or tax advice and this summary does not constitute such advice. UBS strongly recommends all persons considering the information described in this summary obtain appropriate independent legal, tax and other professional advice. This summary is for your information only and is not intended as an offer, or a solicitation of an offer to buy or sell any product or other specific services. Although all pieces of information and views expressed in this summary were obtained from sources believed to be reliable and in good faith, neither representation nor warranty, express or implied is made as to its accuracy or completeness. The general explanations included in this summary cannot address your personal situation and financial needs. All information is subject to change without notice. This summary may not be reproduced or copies circulated without prior authority of UBS.

The status of a jurisdiction can change at any time. Whilst UBS will use all reasonable endeavors 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 16.09.2020

Jurisdiction of Tax Residence	Taxpayer Identification Number (TIN) required Tax residents of this jurisdiction are requested to provide a TIN when completing an AEI Self-certification Form	Non-participating Jurisdiction* Identification and documentation of Controlling Persons required for Professionally Managed Investment Entities tax resident in this jurisdiction (* "Yes" means this is a non-participating jurisdiction, "No" means it is a participating jurisdiction)	Reportable Jurisdiction Tax authorities of Switzerland confirmed that information about tax residents in this jurisdiction and their accounts is reportable for the current reporting period (unless exceptions apply)
Poland	Yes	No	Yes
Portugal	Yes	No	Yes
Puerto Rico	No	Yes	No
Qatar	No	No	No
Réunion	Yes	No	Yes
Romania	Yes	No	Yes
Russia	Yes	No	Yes
Rwanda	No	Yes	No
Saint Barthélemy	No	Yes	No
Saint Helena, Ascension and Tristan da Cunha	No	Yes	No
Saint Kitts and Nevis	Yes	No	Yes
Saint Lucia	Yes	No	Yes
Saint Martin (French part)	Yes	No	Yes
Saint Pierre and Miquelon	No	Yes	No
Saint Vincent and the Grenadines	Yes	No	Yes
Samoa	Yes	No	Yes
San Marino	Yes	No	Yes
Sao Tome and Principe	No	Yes	No
Saudi Arabia	Yes	No	Yes
Senegal	No	Yes	No
Serbia	No	Yes	No
Seychelles	Yes	No	Yes
Sierra Leone	No	Yes	No
Singapore	Yes	No	Yes
Sint Maarten	No	Yes	No
Slovak Republic	Yes	No	Yes
Slovenia	Yes	No	Yes
Solomon Islands	No	Yes	No
Somalia	No	Yes	No
South Africa	Yes	No	Yes
South Georgia and the South Sandwich Islands	No	Yes	No
South Korea	Yes	No	Yes
South Sudan	No	Yes	No
Spain	Yes	No	Yes
Sri Lanka	No	Yes	No
Sudan	No	Yes	No
Suriname	No	Yes	No
Svalbard and Jan Mayen	No	Yes	No
Swaziland	No	Yes	No
Sweden	Yes	No	Yes
Switzerland	No	No	No
Syria	No	Yes	No
Taiwan	No	Yes	No
Tajikistan	No	Yes	No
Tanzania	No	Yes	No
Thailand	No	Yes	No
Timor-Leste	No	Yes	No
Togo	No	Yes	No
Tokelau	No	Yes	No
Tonga	No	Yes	No
Trinidad and Tobago	No	Yes	No
Tunisia	No	Yes	No
Turkey	No	Yes	No
Turkmenistan	No	Yes	No
Turks and Caicos Islands	No	No	No
Tuvalu	No	Yes	No
Uganda	No	Yes	No
Ukraine	No	Yes	No
United Arab Emirates	No	No	No
United Kingdom	Yes	No	Yes
United States Minor Outlying Islands	No	Yes	No
United States of America 1)	No	Yes	No
Uruguay	Yes	No	Yes

List of Counterparty Jurisdictions for your accounts booked in Switzerland

Disclaimer

UBS AG and its affiliated entities (UBS) does not provide legal or tax advice and this summary does not constitute such advice. UBS strongly recommends all persons considering the information described in this summary obtain appropriate independent legal, tax and other professional advice. This summary is for your information only and is not intended as an offer, or a solicitation of an offer to buy or sell any product or other specific services. Although all pieces of information and views expressed in this summary were obtained from sources believed to be reliable and in good faith, neither representation nor warranty, express or implied is made as to its accuracy or completeness. The general explanations included in this summary cannot address your personal situation and financial needs. All information is subject to change without notice. This summary may not be reproduced or copies circulated without prior authority of UBS.

The status of a jurisdiction can change at any time. Whilst UBS will use all reasonable endeavors 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 16.09.2020

Jurisdiction of Tax Residence	Taxpayer Identification Number (TIN) required Tax residents of this jurisdiction are requested to provide a TIN when completing an AEI Self-certification Form	Non-participating Jurisdiction* Identification and documentation of Controlling Persons required for Professionally Managed Investment Entities tax resident in this jurisdiction <small>(* "Yes" means this is a non-participating jurisdiction, "No" means it is a participating jurisdiction)</small>	Reportable Jurisdiction Tax authorities of Switzerland confirmed that information about tax residents in this jurisdiction and their accounts is reportable for the current reporting period (unless exceptions apply)
Uzbekistan	No	Yes	No
Vanuatu	No	No	No
Venezuela	No	Yes	No
Vietnam	No	Yes	No
Virgin Islands (U.S.)	No	Yes	No
Wallis and Futuna	No	Yes	No
Western Sahara	No	Yes	No
Yemen	No	Yes	No
Zambia	No	Yes	No
Zimbabwe	No	Yes	No

1) Obligations under FATCA and QI regulations are not covered in this table.