

Automatic Exchange of Information (AEI)

List of Participating and Reportable Jurisdictions For your accounts booked in Spain

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If a jurisdiction is not included as a Country of Tax Residence it is assumed to be non-reporting and non-participating for the purposes of this list.

Last update: 01.07.2017

Version 1.7

| Country of Tax Residence | Participating Jurisdiction | Reportable Jurisdiction |
|--------------------------|----------------------------|-------------------------|
| Afghanistan | No | No |
| Åland Islands | Yes | Yes |
| Algeria | No | No |
| American Samoa | No | No |
| Andorra | Yes | Yes |
| Angola | No | No |
| Anguilla | Yes | No |
| Antarctica | No | No |
| Antigua and Barbuda | Yes | No |
| Argentina | Yes | Yes |
| Armenia | No | No |
| Aruba | Yes | No |
| Australia | Yes | Yes |
| Austria | Yes | Yes |
| Azerbaijan | No | No |
| Bahamas | No | No |
| Bahrain | No | No |
| Bangladesh | No | No |
| Barbados | Yes | Yes |
| Belarus | No | No |

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| Country of Tax Residence | Participating Jurisdiction | Reportable Jurisdiction |
|--|----------------------------|-------------------------|
| Belgium | Yes | Yes |
| Belize | Yes | No |
| Benin | No | No |
| Bermuda | Yes | No |
| Bhutan | No | No |
| Bolivia | No | No |
| Bonaire, Sint Eustatius and Saba | Yes | Yes |
| 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 | No |
| Brunei Darussalam | No | No |
| Bulgaria | Yes | Yes |
| Burkina Faso | No | No |
| Burundi | No | No |
| Cabo Verde | No | No |
| Cambodia | No | No |
| Cameroon | No | No |
| Canada | Yes | Yes |
| Cayman Islands | Yes | No |
| Central African Republic | No | No |
| Chad | No | No |
| Chile | Yes | No |
| China | Yes | No |
| Christmas Island | Yes | Yes |
| Cocos (Keeling) Islands | Yes | Yes |
| Colombia | Yes | Yes |
| Comoros | No | No |
| Congo (the Democratic Republic of the) | No | No |
| Congo (the) | No | No |
| Cook Islands | Yes | No |
| Costa Rica | Yes | No |
| Côte d'Ivoire | No | No |
| Croatia | Yes | Yes |
| Cuba | No | No |
| Curaçao | Yes | Yes |
| Cyprus | Yes | Yes |
| Czech Republic | Yes | Yes |
| Denmark | Yes | Yes |
| Djibouti | No | No |
| Dominica | No | No |
| Dominican Republic | No | No |
| Ecuador | No | No |

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|-----------------------------------|----------------------------|-------------------------|
| 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 | Yes | Yes |
| French Polynesia | No | No |
| French Southern Territories | No | No |
| Gabon | No | No |
| Gambia | No | No |
| Georgia | No | No |
| Germany | Yes | Yes |
| Ghana | Yes | No |
| Gibraltar | Yes | Yes |
| Greece | Yes | Yes |
| Greenland | Yes | Yes |
| Grenada | Yes | No |
| Guadeloupe | Yes | Yes |
| 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 | Yes | Yes |
| Holy See (Vatican) | No | No |
| Honduras | No | No |
| Hong Kong | No | No |
| Hungary | Yes | Yes |
| Iceland | Yes | Yes |
| India | Yes | Yes |
| Indonesia | Yes | No |
| Iran | No | No |
| Iraq | No | No |
| Ireland | Yes | Yes |
| Isle of Man | Yes | Yes |
| Israel | Yes | No |
| Italy | Yes | Yes |

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|--------------------------|----------------------------|-------------------------|
| Jamaica | No | No |
| Japan | Yes | Yes |
| Jersey | Yes | Yes |
| Jordan | No | No |
| Kazakhstan | No | No |
| Kenya | No | No |
| Kiribati | No | No |
| Kosovo | No | No |
| Kuwait | Yes | No |
| Kyrgyzstan | No | No |
| Laos | No | No |
| Latvia | Yes | Yes |
| Lebanon | No | No |
| Lesotho | No | No |
| Liberia | No | No |
| Libya | No | No |
| Liechtenstein | Yes | Yes |
| Lithuania | Yes | Yes |
| Luxembourg | Yes | Yes |
| Macao | No | No |
| Macedonia | No | No |
| Madagascar | No | No |
| Malawi | No | No |
| Malaysia | Yes | No |
| Maldives | No | No |
| Mali | No | No |
| Malta | Yes | Yes |
| Marshall Islands | Yes | No |
| Martinique | Yes | Yes |
| Mauritania | No | No |
| Mauritius | Yes | Yes |
| Mayotte | Yes | Yes |
| Mexico | Yes | Yes |
| Micronesia | No | No |
| Moldova | No | No |
| Monaco | Yes | Yes |
| Mongolia | No | No |
| Montenegro | No | No |
| Montserrat | Yes | Yes |
| Morocco | No | No |
| Mozambique | No | No |
| Myanmar | No | No |
| Namibia | No | No |
| Nauru | Yes | No |
| Nepal | No | No |

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

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| Singapore | Yes | Yes |
| Sint Maarten | Yes | No |
| 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 | Yes | Yes |
| South Sudan | No | No |
| Spain | N/a | N/a |
| 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 | No | No |
| Turkmenistan | No | No |
| Turks and Caicos Islands | Yes | No |
| Tuvalu | No | No |
| Uganda | No | No |
| Ukraine | No | No |
| United Arab Emirates | No | No |
| United Kingdom | Yes | Yes |
| United States Minor Outlying Islands | No | No |
| United States of America | No | No |
| Uruguay | Yes | Yes |
| Uzbekistan | No | No |
| Vanuatu | No | No |
| Venezuela | No | No |
| Vietnam | No | No |

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| Country of Tax Residence | Participating Jurisdiction | Reportable Jurisdiction |
|--------------------------|----------------------------|-------------------------|
| Virgin Islands (U.S.) | No | No |
| Wallis and Futuna | No | No |
| Western Sahara | No | No |
| Yemen | No | No |
| Zambia | No | No |
| Zimbabwe | No | No |

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