

## Guidance Note on Recognized Stock Exchanges

*Date: October 2023*

The stock exchanges that are recognized by the Commissioner for the purposes of the Income Tax Acts and the Duty on Documents and Transfers Act shall include the follow:

Country	Title of regulated market	Operating entity	Competent authority for designation and oversight of market
United Kingdom	1. EDX	1. EDX London Limited	1.- 7. Financial Services Authority
	2. PLUS Stock Exchange	2. PLUS Markets Group plc	
	3. The London International Financial Futures and Options Exchanges (LIFFE)	3. & 4. LIFFE Administration and Management	
	4. NYSE Euronext London		
	5. The London Metal Exchange	5. The London Metal Exchange Limited	
	6. Intercontinental Exchange — ICE Futures Europe	6. ICE Futures Europe	
	7. London Stock Exchange — Regulated Market	7. London Stock Exchange plc	