



TAX & CUSTOMS  
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## **Guidance Note On Recognized Stock Exchanges**

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:

<b>Country</b>	<b>Title of Regulated Market</b>	<b>Operating Entity</b>	<b>Competent Authority for Designation and Oversight of Market</b>
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	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	



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