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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](#) are:

- Stock exchanges that are members of the World Federation of Stock Exchanges
- The New York Stock Exchange
- Stock exchanges that are included in the register of regulated markets within the European Economic Area maintained by the European Securities and Markets Authority (ESMA)



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