



Guidance Note on Recognized Stock Exchanges

Date: November 2022

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)