

**Table 2:**

**Countries where any stock exchange in that country that is a stock exchange within the meaning of the law of that country is a recognised stock exchange.**

<b>Country</b>	<b>Date of Recognition for jurisdiction</b>	<b>Recognised Stock Exchanges in the jurisdiction</b>	<b>Markets which meet the HMRC definition of 'listed'</b>	<b>Markets which do not meet the HMRC definition of 'listed'</b>	<b>Notes</b>
<b>Austria</b>	22-Oct-70	Vienna Stock Exchange	Amtlicher Handel (Official market) Geregelter Freiverkehr (semi-official market)		
<b>Belgium</b>	22-Oct-70	NYSE Euronext Brussels	NYSE Euronext Brussels	NYSE Alternext	Previously known as the Brussels Stock Exchange
		Le marche hors bourse des obligations lineaires, des titres scindes et des certificats de tresorerie	Entire Market		
<b>Canada</b>	22-Oct-70	The Toronto Stock Exchange,	Entire Stock Exchange		Any Canadian stock exchange designated as a Designated Stock Exchange for the purpose of the Canadian Income Tax Act is a recognised stock exchange for UK tax purposes.
		The Montreal Stock Exchange,	Entire Stock Exchange		
		The Toronto Venture Exchange (TSX Venture Exchange)	Tiers 1 & 2 only.	NEX	
<b>France</b>	22-Oct-70	Canadian National Stock Exchange	Entire Stock Exchange		Previously known as the Paris Stock Exchange
		NYSE Euronext Paris	NYSE Euronext France	NYSE Alternext	
		MATIF	MATIF		
		MONEP	MONEP		

Germany	05-Aug-71	The Frankfurt Stock Exchange	Amtlicher	Freiverkehr markets. Entry Markets May also be known as open or unofficial markets
			Geregelter  (Both now known as Regulierter Markets)	
		The Berlin-Bremen Stock Exchange	Amtlicher	Freiverkehr markets. Entry Markets May also be known as open or unofficial markets
			Geregelter  (Both now known as Regulierter Markets)	
		The Dusseldorfer Stock Exchange	Amtlicher	Freiverkehr markets. Entry Markets May also be known as open or unofficial markets
			Geregelter  (Both now known as Regulierter Markets)	
		The Hamburg Stock Exchange	Amtlicher	Freiverkehr markets. Entry Markets May also be known as open or unofficial markets
Geregelter  (Both now known as Regulierter Markets)				
The Hannover Stock Exchange	Amtlicher	Freiverkehr markets. Entry Markets May also be known as open or unofficial markets		
	Geregelter  (Both now known as Regulierter Markets)			
The Munich Stock Exchange	Amtlicher	Freiverkehr markets. Entry Markets		

			Geregelter  (Both now known as Regulierter Markets)	May also be known as open or unofficial markets	
		The Stuttgart Stock Exchange	Amtlicher  Geregelter  (Both now known as Regulierter Markets)	Freiverkehr markets. Entry Markets May also be known as open or unofficial markets	
		Risk Management Exchange Hannover	Geregelter		
		European Energy Exchange	Entire Market		
<b>Guernsey</b>	10-Dec-02	The Channel Islands Stock Exchange (CISX)	Whole Market		
<b>Hong Kong</b>	26-Feb-71	The Hong Kong Stock Exchange	Main Board	the Growth and Enterprise Market (GEM)	
<b>Italy</b>	03-May-72	The Italian Stock Exchange (Borsa Italiana)	The Electronic Share Market (MTA)  MTAX Market  Expandi Market  Electronic Bond Market (MOT)  Electronic open-end funds and ETCs market (ETF- Plus)		

			Electronic securitised derivatives market (SeDex)		
			Italian derivatives market for the trading of the financial instruments referred to in Articles 1(2)(f) and 1(2)(i) of the Consolidated Law on Finance (IDEM)		
		Wholesale Italian and foreign government bond market (MTS)	Entire Market		
		Wholesale trading in non-government bonds and securities issued by international organisations with government participation (MTS Corporate)	Entire Market		
		Wholesale online trading in government bonds (Bond Vision) TLX Market	Entire Market		
<b>Ireland (Republic of)</b>	22-Oct-70	The Irish Stock Exchange	Main market  The Global Exchange Market (GEM) [formerly the Alternative Securities Market (ASM)]	The Irish Enterprise Exchange (IEX)	
<b>Japan</b>	22-Oct-70	The Tokyo Stock Exchange	Main Board The Mothers Market		
		The Nagora Stock Exchange	Main Market		
		The Osaka Stock Exchange	Main Market		
		The Sapporo Securities Exchange	Main Market		

		JASDAQ	Main Market		The JASDAQ qualified as an RSE from 03/12/04. Prior to then it operated as an over the counter market and was not a RSE.	
<b>Luxembourg</b>	21-Feb-72	The Luxembourg Stock Exchange (Bourse de Luxembourg)	Main Market			
			Euro MTF		Securities must be listed and admitted to trading on Euro MTF	
<b>Netherlands</b>	22-Oct-70	NYSE Euronext Amsterdam	Euronext Amsterdam Cash Market	NYSE Alternext	Previously known as the Amsterdam Stock Exchange.	
			Euronext Amsterdam Derivatives Market			
			Endex			Endex
		MTS Amsterdam	MTS Amsterdam			
<b>Norway</b>	22-Oct-70	The Oslo Stock Exchange	Oslo Bors		The Oslo Stock Exchange merged with VPS to form Oslo Bors VPS 23/6/08.	
			Oslo Axxess Oslo Alternative Bond Market (ABM)			
			Nord Pool (official listing)-Derivatives market(commodity)	Entire Market		
			Imarex - Derivatives Market (Commodity)	Entire Market		
			Fish Pool - Derivatives Market (Commodity)	Entire Market		
		Fishex - Derivatives market (commodity)	Entire Market			
<b>Portugal</b>	21-Feb-72	NYSE Euronext Lisbon	Official listing market		Previously known as the Lisbon Stock Exchange	
		Mercado de Futuros e Opcoes (Futures and options market)	Entire Market			

		MEDIP - Mercado Especial de Divida Publica (Special market for public debt)	Entire Market		
<b>Spain</b>	05-Aug-71	Bolsa de Valores in Barcelona,	Entire Market		
		Bolsa de Valores in Bilbao	Entire Market		
		Bolsa de Valores in Madrid	Entire Market		
		Bolsa de Valores in Valencia	Entire Market		
		Mercados oficiales de Productos Financieros Derivados	1. MEFF Renta Fija 2. Renta Variable		
		Mercado MFAO de Futuros del Aciete de Oliva	Entire Market		
		AIAF Mercado de Renta Fija	Entire Market		
		Mercados de Deuda Publica en Anotaciones	Entire Market		
<b>USA</b>	22-10-1970 to 1-10-2008				A stock exchange in the USA is a recognised stock exchange for UK tax purposes if it meets the following: "Any exchange registered with the Securities and Exchange Commission of the United States (SEC) as a national securities exchange under Section 6 of the Securities Exchange Act of 1934 is a recognised stock exchange for UK tax purposes".
		American Stock Exchange	see notes		The American Stock Exchange has been split up in to new markets (see NYSE Amex and NYSE Arca), it is therefore no longer a RSE in its own right.
		BATs Exchange Inc	Main Markets		

Boston Stock Exchange	Main markets		
Chicago Board Options Exchange	Main markets		
Chicago Stock Exchange	Main markets		
International Securities Exchange	Main markets		
National Stock Exchange	Main markets		
New York Stock Exchange	Main markets		
NYSE AMEX	Equity Market		NYSE Amex is a new market formed 1/10/08 and initially named as NYSE Alternext US following the NYSE Euronext takeover of the American Stock Exchange. It was re-named NYSE Amex 11/3/09.
NYSE Arca	Securities listed on the Main markets	Over the counter transactions	Some Exchange Traded Funds previously traded on the American Stock Exchange have moved to this market
NASDAQ OMX PHLX	Main markets		Formerly the Philadelphia Stock Exchange
NASDAQ	NASDAQ Global NASDAQ Global Select NASDAQ Capital Market		
		Over the Counter Bulletin Board (OTCBB)	OTCBB is not a recognised stock exchange
		Pink Sheets	Pink sheets is not a recognised stock exchange