



# Finance Act 2007

## 2007 CHAPTER 11

### PART 7

#### MISCELLANEOUS

##### *Other miscellaneous measures*

#### **109    Meaning of “recognised stock exchange” etc**

Schedule 26 contains—

- (a) new definitions of “recognised stock exchange” for the purposes of the Tax Acts and TCGA 1992,
- (b) provision for the valuation for the purposes of TCGA 1992 of certain shares or securities listed on recognised stock exchanges,
- (c) provision for the valuation for the purposes of Chapter 8 of Part 4 of ITTOIA 2005 of strips and securities exchanged for strips, and
- (d) minor and consequential amendments in relation to stock exchanges.

**Changes to legislation:**

Finance Act 2007, Section 109 is up to date with all changes known to be in force on or before 15 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 993 modified by [2016 c. 24 s. 118\(2\)](#)
- Sch. 24 para. 12(5)(za) inserted by [2015 c. 11 Sch. 20 para. 6\(a\)](#)
- Sch. 24 para. 21A(A1) inserted by [2015 c. 11 Sch. 20 para. 7\(2\)](#)
- Sch. 24 para. 4A(A1)(1) substituted for Sch. 24 para. 4A(1) by [2015 c. 11 Sch. 20 para. 3\(2\)](#)