

X-pand into the Future



## eurex circular 077/15

**Date:** 7 May 2015  
**Recipients:** All Trading Participants of Eurex Deutschland and Eurex Zürich and Vendors  
**Authorized by:** Michael Peters

**Eurex Deutschland designated as recognized futures exchange in the UK  
for the purpose of the Taxation of Chargeable Gains Act 1992**

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**Content may be most important for:**

➔ All departments

**Attachment:**

Order under section 288(6) of the Taxation of Chargeable Gains Act 1992

The Commissioners for Her Majesty's Revenue and Customs (HMRC) in the UK have designated Eurex Deutschland as a recognised futures exchange for the purposes of the Taxation of Chargeable Gains Act 1992 (UK) with effect from **13 March 2015**.

Her Majesty's Revenue and Customs make this Order in exercise of the powers conferred by section 288(6) and (7) of the Taxation of Chargeable Gains Act 1992.



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## **Order under section 288(6) of the Taxation of Chargeable Gains Act 1992**

The Commissioners for Her Majesty's Revenue and Customs make this Order in exercise of the powers conferred by section 288(6) and (7) of the Taxation of Chargeable Gains Act 1992<sup>1</sup> and now exercisable by them.<sup>2</sup>

### **1. Designation**

The Commissioners for Her Majesty's Revenue and Customs hereby designate the following futures exchange as a recognised futures exchange for the purposes of the Taxation of Chargeable Gains Act 1992:

Eurex Deutschland

### **2. Commencement**

This Order has effect from the day after the day on which it is made.

*Jim Harra*  
*Edward Troup*

Two of the Commissioners for Her Majesty's Revenue and Customs  
12th March 2015

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<sup>1</sup> 1992 c. 12.

<sup>2</sup> The power is conferred on "the Board", which is defined in section 288(1) of the Act as the Commissioners of Inland Revenue. The functions of the Commissioners of Inland Revenue were transferred to the Commissioners for Her Majesty's Revenue and Customs by section 5(2) of the Commissioners for Revenue and Customs Act 2005 (c. 11).