

2026/4/22

Trading Department

TWSE Designated as a "Recognised Stock Exchange" by His Majesty's Revenue and Customs

Taiwan Stock Exchange (TWSE) announced that it has been approved by His Majesty's Revenue and Customs (HMRC) on April 14, 2026, as a Recognised Stock Exchange, with the designation officially published on HMRC's website ([Designated Recognised Stock Exchanges](#)) on April 22, 2026. This recognition indicates that Taiwan's capital market meets the United Kingdom's relevant regulatory requirements in areas such as market structure, information disclosure, and supervisory mechanisms.

Reducing Investment Restrictions and Expanding Opportunities for UK Investors

As a leading global financial center, the United Kingdom wields significant influence over international capital flows. Previously, because the Taiwan market was not included in the HMRC's recognition list, UK investors faced limitations regarding the eligibility and tax treatment of Taiwan-listed securities when managing their Individual Savings Accounts (ISA).

With this new designation, securities listed on the TWSE now formally qualify as "Qualifying Investments" under the UK tax regime. UK retail investors can now invest in Taiwan's exchange-listed products through their Stocks and Shares ISA accounts while benefiting from local tax incentives. This development is expected to significantly enhance investment incentives and broaden opportunities for UK capital to engage with the Taiwan market.