



Income Tax Act 2007

2007 CHAPTER 3

PART 17

DEFINITIONS FOR PURPOSES OF ACT AND FINAL PROVISIONS

Definitions for the purposes of Act

1022 Meaning of “debenture”

- (1) In this Act “debenture” has the meaning given by [^{F1}section 738 of the Companies Act 2006].
- (2) This section does not apply for the purposes of sections 559, 560 and 691.

Textual Amendments

- F1** Words in s. 1022(1) substituted (6.4.2008) by [Companies Act 2006 \(Consequential Amendments\) \(Taxes and National Insurance\) Order 2008 \(S.I. 2008/954\)](#), arts. 1(1), **41** (with art. 4)

Status:

Point in time view as at 06/04/2008. This version of this provision has been superseded.

Changes to legislation:

There are currently no known outstanding effects for the Income Tax Act 2007, Section 1022.