



# 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 section 744 of the Companies Act 1985 (c. 6).
- (2) This section does not apply for the purposes of sections 559, 560 and 691.