

*These notes refer to the Income Tax Act 2007 (c.3)
which received Royal Assent on 20 March 2007*

INCOME TAX ACT 2007

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Part 17: Definitions for purposes of Act and final provisions

Overview

Section 1019: Meaning of “certificate of deposit”

3104. This section defines “certificate of deposit” for the purposes of this Act. It is based on sections 56(5), 349(4) and 482(6) of ICTA and section 552(2) of ITTOIA.