

**101. Share buy-back**

For the purposes of this Part a buy-back by a company of its own shares or stocks in accordance with —

- (a) Division 4B of Part 2.4 of the Corporations Law as in force immediately before the commencement of Schedule 1 to the *Company Law Review Act 1998* of the Commonwealth; or
- (b) Division 2 of Part 2J.1 of the Corporations Act,

is taken to be a transfer of shares or stocks.

*[Section 101 inserted by No. 2 of 2003 s. 120.]*