

4. Interpretation

- (1aa) The *Taxation Administration Act 2003* is to be read with this Act as if they formed a single Act.
- (1ab) The Glossary at the end of the *Taxation Administration Act 2003* defines or affects the meaning of some of the words and expressions used in this Act and also affects the operation of other provisions.
- (1) In this Act, except so far as the context otherwise requires —
- “**corporation**” has the same definition as in section 9 of the Corporations Act;
- “**Corporations Act**” means the *Corporations Act 2001* of the Commonwealth;
- “**de facto partner of 2 years**”, in relation to a person, means a person who is living in a de facto relationship with the person and has lived on that basis with the person for at least 2 years;
- “**de facto partners of 2 years**” means 2 de facto partners of 2 years who are living in a de facto relationship with each other;
- “**director**” has the same definition as in section 9 of the Corporations Act;
- “**dutiable statement**” means a statement required to be lodged under section 31B, 31C, 63AE, 63AJ, 73DAA(1), 73DE, 75HA, 76AG, 76AN, 77A, or 92A;
- “**duty**” means duty payable under this Act;
- “**dwellinghouse**” includes flat, apartment or other residential unit;
- “**financial institution**” means —
- (a) an institution that is a “financial institution” for the purposes of the *Cheques Act 1986* of the Commonwealth; or
 - (b) any other person who is, or who is in a class of persons that is, prescribed for the purposes of this definition;
- “**financial market**” has the same definition as in Chapter 7 of the Corporations Act;
- “**foreign company**” has the same definition as in section 9 of the Corporations Act;
- “**former de facto partner of 2 years**”, in relation to a person, means a person who has lived in a de facto relationship with that person for at least 2 years, but no longer lives with that person on that basis;
- “**government body**” means an agent or instrumentality of the State, or an SES organisation as defined in the *Public Sector Management Act 1994*;
- “**GST**” has the same meaning as it has in the Commonwealth *A New Tax System (Goods and Services Tax) Act 1999* except that it includes notional GST of the kind for which payments may be made under the *State Entities (Payments) Act 1999* by a person that is a State entity as defined in that Act;
- “**instrument**” does not include a return;
- “**interstate duty**” means duty of a similar nature to the duty payable under this Act that is payable in another State or Territory;

“local government” means a local government or one of the associations constituted under section 9.58 of the *Local Government Act 1995*;

“marketable security” means —

- (a) any stock or share of any corporation or local government or company or society;
- (b) any debenture, debenture stock, bond, note or other security of a Government or of any corporation or local government or company or society, whether or not constituting a charge on the assets of the Government, local government, corporation, company or society;
- (c) any right or interest, whether described as a unit or otherwise, of a beneficiary under a unit trust scheme —
 - (i) any of the units of which is quoted on a recognised financial market; or
 - (ii) that is not a private unit trust scheme within the meaning in section 63(2) or that is a unit trust scheme registered under section 63AA(2) or granted interim registration under section 63AC(2) or registered as a provisional public trust under section 63ADA(2);

“money” includes a bill of exchange, a promissory note and all sums expressed in the currency of Australia or in any other currency;

“Part III BA statement” means —

- (a) a section 76AG statement; or
- (b) a section 76AN statement;

“payment” includes payment in money or by bill of exchange or promissory note;

“recognised financial market” means a financial market prescribed for the purposes of this definition;

“related corporation” means a related body corporate (as defined in section 9 of the Corporations Act);

“right in respect of shares” means a security, however described, that is or represents a right, whether actual, prospective or contingent, to be allotted or issued with an unissued marketable security, whether or not any money or other consideration is to be payable for the issue;

“section 76AG statement” means a dutiable statement lodged under section 76AG in relation to which the Commissioner has not made a determination under section 76AG(5a);

“section 76AN statement” means a dutiable statement lodged under section 76AN in relation to which the Commissioner has not made a determination under section 76AN(4a);

“stamp”, when used as a verb in relation to an instrument, means to endorse the instrument in accordance with section 17C;

“stamp Act” means this Act or the *Taxation Administration Act 2003*;

“supply”, in relation to an amount of GST, has the same meaning as it has in the Commonwealth *A New Tax System (Goods and Services Tax) Act 1999*;

“surviving de facto partner of 2 years”, in relation to a person who has died, means a person who, immediately before the person’s death was living in a de facto relationship with that person and had lived with the person on that basis for at least 2 years;

“unencumbered value” has a meaning affected by section 33;

“WA company” means a company within the meaning of the Corporations Act that is taken, for the purposes of the Corporations Act, to be registered in Western Australia.

- (2) Whenever a word or expression is defined in any Part, so that the word or expression bears the defined meaning when used in that Part, the word or expression shall, when used in the Second Schedule or the Third Schedule, be given the same meaning as it bears in that Part unless the context in which it is used in that Schedule otherwise requires.

[Section 4 inserted by No. 37 of 1979 s. 4; amended by No. 10 of 1982 s. 28; No. 81 of 1984 s. 3; No. 84 of 1985 s. 3; No. 33 of 1987 s. 5; No. 3 of 1989 s. 4; No. 41 of 1989 s. 4; No. 52 of 1991 s. 7; No. 39 of 1994 s. 15 and 21; No. 14 of 1996 s. 4; No. 48 of 1996 s. 31(1); No. 57 of 1996 s. 4; No. 13 of 1997 s. 21 and 35; No. 22 of 1998 s. 50; No. 53 of 1999 s. 17; No. 10 of 2001 s. 166; No. 36 of 2001 s. 24; No. 2 of 2003 s. 5; No. 21 of 2003 s. 25; No. 28 of 2003 s. 187; No. 66 of 2003 s. 4 and 107(2).]