

4. Interpretation

- (1) In this Act, except so far as the context otherwise requires —
- “**adhesive coupon**” means an adhesive coupon in the prescribed form made out and affixed by the Commissioner or any prescribed person to denote the payment of any duty, fine or fee;
- “**adhesive stamp**” means an adhesive stamp in the prescribed form, but does not include an adhesive coupon;
- “**Commissioner**” means the person holding the office of Commissioner of State Taxation² under the *Public Sector Management Act 1994*³;
- “**corporation**” has the same definition as in section 9 of the Corporations Act;
- “**Corporations Act**” means the *Corporations Act 2001* of the Commonwealth;
- “**die**” means any plate, type, machine, tool or implement whatever used for expressing or denoting any duty or the fact that any duty, fine or fee has been paid or that an instrument is duly stamped or is not chargeable with any duty and includes any part of any such plate, type, machine, tool or implement;
- “**director**” has the same definition as in section 9 of the Corporations Act;
- “**duty**” means the stamp duty for the time being chargeable by law;
- “**dwellinghouse**” includes flat, apartment or other residential unit;
- “**executed**” and “**execution**”, with reference to instruments not under seal, mean “signed” and “signature”;
- “**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;
- “**instrument**” includes every document in writing or duplicate or counterpart thereof and every matter or thing enumerated or set forth in the Second Schedule;
- “**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 subunit 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);

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

“overseas transfer” means the transfer of a share of a WA company, or a right in respect of shares of a WA company, where —

- (a) the share or right is quoted on a financial market situated outside Australia that is not a recognized financial market;
- (b) the share or right is registered on a branch register of the WA company outside Australia; and
- (c) duty has not been paid in respect of the transfer;

“paper” includes any sort of material on which words or figures can be expressed;

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

“person” includes body corporate and body unincorporate;

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

“record” means any thing or process —

- (a) upon or by which information is recorded or stored; or
- (b) by means of which a meaning can be conveyed by any means in a visible or recoverable form,

whether or not the use or assistance of some electronic, electrical, mechanical, chemical or other device or process is required to recover or convey the information or meaning;

“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;

“several” means 2 or more than 2;

“stamp” means —

- (a) an adhesive stamp;
- (b) a stamp impressed by means of a die; or
- (c) an adhesive coupon,

for denoting any duty, fine or fee;

“stamped”, in relation to an instrument or paper, applies to an instrument or paper —

- (a) to which an adhesive stamp is affixed;

(b) on which a stamp is impressed by means of a die; or

(c) to which an adhesive coupon is affixed;

“the Crown” means the Crown in right of the State;

“unencumbered value” has a meaning affected by section 75A(4a) and (4b);

“WA company” means a company within the meaning of the Corporations Act that is taken 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.

[(3) repealed]

[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. 21 of 2003 s. 25.]