



Government of Western Australia  
Department of Mines, Industry Regulation and Safety



# Consignment trust account handbook: Motor vehicle dealers



March 2022

This publication was produced by the Department of Mines, Industry Regulation and Safety. The producers of this publication expressly disclaim any liability arising out of a reader's reliance on this publication. The publication is not a comprehensive accounting test for dealers. Familiarity with the content of this publication does not satisfy the requirement that dealers have a sound working knowledge of the *Motor Vehicle Dealers Act 1973* or the *Motor Vehicle Dealers (Sales) Regulations 1974*.

This booklet contains general information that was current at the time of publication. If you have specific enquiries about matters relating to your situation then you are strongly urged to seek independent professional advice.

This publication is available in other formats on request to assist people with special needs.

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# Introduction

## Using this publication

- Section 1 answers general questions about trust accounting.
- Section 2 examines the documents and records that constitute the trust accounting system, which must be maintained by the dealer.
- Section 3 discusses the dealer's duties and responsibilities relating to trust account audits.
- In this publication, any reference to 'the Act' is a reference to the **Motor Vehicle Dealers Act 1973** and any reference to 'the Regulations' is a reference to the Motor Vehicle Dealers (Sales) Regulations 1974.

All dealers selling on consignment who hold or receive money under a consignment agreement in Western Australia are required to open and maintain a consignment trust account. **The Motor Vehicle Dealers Act 1973** (the Act) and the Motor Vehicle Dealers (Sales) Regulations 1974 (the Regulations) require the strict maintenance of a formal set of trust account records that show at any time the state of a Dealer's Consignment Trust Account. Section 32I(1) of the Act requires persons who carry on the business of a dealer to have their trust accounts audited by a registered company auditor.

It is important to note that under Section 32I(2) a dealer is taken to have complied with Section 32I(1) in relation to a year if the dealer:

- a) has neither received nor held money in a trust account during that year;
- b) makes a statutory declaration to that effect; and
- c) gives the statutory declaration to the Commissioner with the period prescribed by the Regulation 10F which is three months commencing at the end of the year.

This publication is not a comprehensive accounting text for Dealers. Familiarity with the content of this publication does not satisfy the requirement that dealers have a sound working knowledge of the Act, and the Regulations.

## Further information

Copies of this publication can be accessed from the DMIRS website by searching the publications database for 'Motor Vehicle Dealers Trust Account Handbook' at <http://www.commerce.wa.gov.au/publications>

# 1. Trust accounting

## 1:1 What is trust money?

Trust money is money received or held by a dealer for or on behalf of another person in relation to a sale on consignment.

A dealer cannot accept a vehicle for sale under a consignment agreement unless the dealer has opened with a prescribed financial institution at least one account designated as a trust account. There are important legal and fiduciary responsibilities for a dealer in relation to trust account management. It is essential to remember that trust account money belongs to other people. The removal of money from a trust account for a reason other than a lawful purpose is a criminal offence.

An appropriate set of accounting records must be kept for the trust account. Where multiple trust accounts are held, a consolidated set of accounts should also be maintained to assist the audit process.

*Reference: Section 32C and 32E of the Act and regulation 10D of the Regulations.*

## 1:2 What is meant by trust accounting?

Trust accounting is the general term used to cover the accounting records and practices required under the Act to enable dealers to properly account for money received in relation to a sale on consignment.

All moneys paid to a dealer in trust in respect of a consignment sales must be paid into and held in the dealer's trust account, which is to be held with an authorised financial institution.

*Reference: Sections 32C, 32D of the Act*

### Titling of trust accounts

The titling of a consignment trust account must meet the requirements of Regulation 10C of the Regulations. The name of the trust account must include:

- the full name of the dealer;
- the dealer's licence number;
- the trading name (if any); and
- the words "consignment trust account".

In recent years issues have arisen in the titling of trust accounts resulting from character limitations with the financial institution systems are insufficient to include all of the details required in a trust account title (licensee name, business name, TC #, etc.). This is mainly exacerbated where licensees have lengthy names, which are operating as a trustee of a trust in addition to all the other details.

The Act and its Regulations do not recognise trusts as they are not a legal entity. For the purposes of Regulation 10C(1) it expressly requires that an entity's full legal name is prescribed. It's important to note that where the holder is a company (ABC Pty Ltd), the holder may carry on business in its own right, or may do so as a trustee of a trust and in either case, the holder of the licence (and therefore the triennial certificate) is the company.

This is why the Departments system treats this as a ABC Pty Ltd t/as ABC motors and not "ABC Pty Ltd ATF...". Therefore, in this situation the capacity in which the holder subsequently carries on business either in its own right or as a trustee it is not material as trustees are not distinct legal persons in a representative capacity, separate from themselves in their personal capacity.

*Reference: Regulation 10C(1) of the Regulations*

### **1.3 Receiving and depositing trust money**

All money received by a dealer for the sale of a vehicle under a consignment agreement must be deposited into the dealer's consignment trust account no later than the next business day after the money is received.

*Reference: Section 32D and Section 32H of the Act.*

### **1.4 Opening and closing trust accounts**

Whenever a consignment trust account is opened or closed a dealer must advise the Commissioner in writing as soon as practicable.

The notification should provide:

- the name and number of the trust account; and
- the name and address of the authorised financial institution where the trust account is or was maintained.

It is good practice to also include the date on which the change was made.

*Reference: Regulation 10C(2) of the Regulations*

### **1.5 What trust documents and records must be maintained?**

Regulation 10I of the Regulations requires that a dealer and the relevant financial institution must produce to the auditor all books, papers, accounts, documents and securities in any way relating to any trust moneys received by the dealer in their possession, custody or power. It is essential that a dealer keep full and accurate accounts and records of all proceeds received from sales of vehicles under consignment agreement and all payments made by the dealer of or from those proceeds.

Trust documents and records that should be maintained include:

- a record of money received for or on behalf of any other person;
- trust receipt books;
- duplicates of every completed trust account deposit form
- trust cash receipts and trust cash payment journals
- trust ledgers;
- trust cheque books;
- records of trust money payments;
- bank statements of trust monies;
- trust account reconciliation statements;

- requests for the issue of bank cheques; and
- any other books, accounts or records kept by a dealer relating to trust money.

It is also recommended that back-up copies of computer records be retained offsite. This ensures the dealer has access to the records in the event of error, falsification of records by an employee or physical damage to the system.

*Reference: Sections 32H of the Act.*

## **1.6 How long must trust records be retained?**

When a dealer receives money for or on behalf of any other person in relation to a sale by consignment, they must keep a written record of the money received. All trust records and documents are to be retained for a **minimum period of six years** from the date the money was received and be readily accessible.

*Reference: Regulation 10D(2) of the Regulations.*

## **1.7 What use is made of the documents and records?**

Section 32I of the Act requires an annual audit of every dealer's consignment trust account.

An audit is an examination by an independent person of the accounts held by a dealer. Unless the Commissioner approves otherwise, a registered company auditor must conduct the audit. A dealer needs to maintain all documents and records relating to a trust account in a manner that enables them to be conveniently and properly audited by the dealer's auditor and furnish the auditor with all such information and particulars as he or she reasonably requires.

Other duties of dealers relating to audits are discussed in section three.

The documents and records listed at 1.6 above enable the tracking of trust money held by a dealer at any time in order to verify that money has been dealt with in accordance with the Act. The auditor will conduct a sample-based audit of the records when performing the annual audit. As well as the annual audit, the Commissioner may order a special audit of a dealer's trust account records at any time.

*Reference: Sections 32I and 32J of the Act.*

## **1.8 What must a dealer do on becoming aware that a trust account is overdrawn?**

There is no explicit requirement in the legislation for the dealer to notify the Commissioner of an overdrawn trust account. Regulation 10G of the Regulations requires the financial institution to inform the Commissioner in writing whenever a dealer's trust account is overdrawn. Regardless of the amount overdrawn or whether the overdrawn amount is a result of a bank error, the Commissioner must be notified as soon as practicable.

The notification should include the name and number of the trust account and the amount involved. The notification is required to be sent to the Commissioner as soon as practicable.

*Refer: Regulation 10G of the Regulations*

## 2. Trust Documents and Records

The prescribed requirements for trust accounts are explained in this section. Where needed, a model that meets the requirements of the Act is shown. It should be understood, however, that models serve only as examples. While legislation prescribes the information that must be recorded, it does not prescribe the way that information must be presented.

### 2.1 Basic Principles of Trust Accounting

To aid in keeping full and accurate records, it is helpful for the dealer to adhere to a number of basic trust accounting principles, which include that:

- accurate records are kept for all transactions and are written up by the end of the next business day;
- each client must have a separate trust ledger account and each individual trust ledger account must never go into debit;
- trust money is banked by close of business of the next business day where practicable, and in the same form it was received (i.e. cash received must be banked as cash);
- client funds held in a particular trust ledger have cleared before drawing against those funds;
- unidentified deposits to the trust account are immediately followed up;
- unrepresented trust cheques are followed up and presented as soon as practicable;
- appropriate authorisation is held for any transfer journal entries;
- adjusting journal entries for any errors or discrepancies are addressed as soon as possible and detailed notes made to assist in the annual audit;
- trust account reconciliations are completed at least monthly and should be completed more often where recommended by the auditor and/or the volume of transactions so dictates;
- trust account reconciliations are completed on time and signed by the dealer principal;
- fee entitlements should not be transferred from the trust account to the general account until after settlement of the transaction; and
- back-up computer records are kept offsite.

### 2.2 Trust receipts

#### 2.2.1 Trust account records

A dealer who maintains a consignment trust account must ensure that a written record of the trust account is kept. This record must contain all the details of money received by the dealer for a sale by consignment, and may take the form of a duplicate copy of every receipt issued.

*Reference: Regulation 10D of the Regulations.*

#### 2.2.2 Trust receipts

A dealer must provide a receipt for all money received. If money is received directly, a written receipt must be provided. Where money is received electronically, an electronic receipt may be provided.



Regardless of whether the receipt is hard copy or electronic, all trust receipts show the following information:

- the name of the dealer and the dealer’s licence number;
- a number or letter, or a combination of both, in consecutive order that allows the receipt to be uniquely identified;
- the date on which the money was received;
- the name of the person paying the money;
- the amount of money received;
- a brief description of the purpose of the payment; and
- if the receipt is hand-written, the name of the person receiving the money evidenced by the signature of that person.

*Reference: Regulation 10E of the Regulations*

The example below demonstrates a general purpose trust receipt format that meets the requirements under the Regulations

ABC PTY LTD T/AS XYZ Dealer **DL XXXX**  
 Licensed Motor Vehicle Dealer  
 Trust Account Receipt  
 No: 00001

**ABN 123 456 789**

Date ...../...../.....  
 Received from .....

Address .....

The sum of .....

For .....

.....

For and on behalf of **EFG PTY LTD T/AS**  
 Signed .....

Cheque \$.....  
 Cash \$.....

(name of signatory).....

All receipts should be posted to the cash receipts journal by the next working day.

*Reference: Regulation 10E(3)(a) to (g) of the Regulations*

### 2.2.3 Interim receipts

The use of interim receipts is not encouraged. However, there are certain circumstances when an interim receipt may need to be issued (e.g. when the dealer's printer is out of order). In these situations, a duplicate of the interim receipt should be retained in the records and the interim receipt should be immediately followed by a formal trust receipt cross-referenced to the interim receipt.

When using a manual system to issue interim receipts, cross-referencing information should be included when recording the receipt in the trust ledger and issuing the formal receipt. If a computer system is used, the formal trust receipt should be cross-referenced against the interim receipt in the computer system.

## 2.3 Trust account withdrawals

A dealer must ensure that deposited funds have cleared before those funds are drawn against. Drawing against a trust ledger account before a deposit has cleared will cause a shortfall in that ledger if the deposit is dishonoured.

At no time should a trust ledger account have a debit balance.

As a matter of best practice, all withdrawals from a trust account should be made by electronic transfer or a trust cheque. Where a trust cheque is used, a dealer must retain the cheque butts and ensure such cheque butts contain all relevant information.

Any withdrawal from a trust account must be in relation to the consignment sale as detailed in the consignment agreement. In particular, a dealer is prohibited from withdrawing money paid into a consignment trust account except for the purpose of:

- Paying an amount owed to the vehicle consignor or a person authorised by the consignor;
- Paying an amount owed to the holder of a security interest in the consigned vehicle;
- Paying an amount owed to the dealer in commission or charges for sale of the consigned vehicle; or
- Paying an amount that is authorised by the Regulations to be paid.

Any other purported withdrawal from a consignment trust account by a dealer is unlawful unless the dealer has the prior approval of the Commissioner.

*Reference: Section 32E of the Act.*

## 2.4 Cash receipts journal and cash payments journal

All receipts and payments of trust money are to be summarised in the trust account cash journals. The journals are updated each time money is paid into or out of the trust account. The journals also provide a sequential and chronological record of trust account receipts and payments.

If using a computerised system, the procedures and terminology may be different but the same essential information must be recorded. The journals are used to update the trust account ledger and for the preparation of the monthly trust account reconciliation statement. The trust account cash journals must contain sufficient particulars of all receipts, payments and transfers to enable adequate details of the transactions to be posted into the trust account ledger.

The receipts section is prepared from the record of trust account receipts. Each receipt number must be entered in strict numerical sequence. If a receipt is cancelled, the number must still be entered and the word 'cancelled' written beside it. The original copy of any cancelled receipt should be retained for inspection by the dealer's auditor.

*Reference: Regulation 10E*

## 2.5 Balancing a trust account at the end of each month

To ensure the requirements of section 32H(d) of the Act are met, a dealer should complete a trust account reconciliation statement at the close of business each month. This statement reconciles the cash records of the business with respect to consignment sales against the bank records for the consignment trust account. It reconciles the balances of the trust account cash book, the bank trust account statement and the total of the clients' trust account ledgers. The purpose of the exercise is to match all three totals after taking into account any reconciling items.

The trust account reconciliation must be carried out at the end of each month and include trading as at the close of business of the last day of the month and the reconciliation must be completed with 10 days from the last day of the month being reconciled.

The completed reconciliation should be noted by the dealer even if there are no funds in the account, and retained and produced to the auditor for the annual audit.

Regular monitoring of trust account transactions and account balances may help prevent the fraudulent transfer of money from a trust account.

Trust reconciliation statements, including related bank statements, must be retained as they form part of the trust account records.

*Reference: Section 32H(d) of the Act.*

## 2.6 Buffer account and undrawn commission

The trust ledger is the most important component of the trust accounting system as it summarises all of a dealer's trust account transactions. The trust ledger contains a ledger account for each client showing the details and amounts of money held by the dealer on their clients' behalf.

Consumer Protection is aware some dealers would prefer to maintain a surplus amount within the trust ledger to absorb any inadvertent deficiencies that may arise from dishonoured bank cheques and bank charges. This is commonly known as a 'buffer fund'. A buffer fund sometimes includes undrawn commissions. Dealers must not maintain undrawn commissions in the trust account and these commissions should be deposited into general accounts upon settlement. Auditors should disclose within the audit report instances where the dealer maintained undrawn commissions within the trust account.

The Commissioner holds the view that dealers who utilise buffer funds in their trust accounts may not be conducting their business in accordance with the Act; particularly in relation to sections 32D and 32E of the Act. It is the Commissioner's interpretation of sections 32D and 32E of the Act that, only funds received for or on behalf of others in relation to a consignment sale should be held or received in an agent's trust account.

The use of buffer funds effectively masks any deficiency, disguises overdrawn trust accounts and reduces the likelihood that poor trust account management practices and other errors will be easily identified. **Buffer funds must not be kept in the trust account.**

The auditor must request from the financial institution records of all trust accounts identified as holding buffer funds. Should the auditor identify buffer funds being maintained by a dealer, the auditor must disclose this within the audit report.

*Reference: Section 32D(1), 32E and 32H(d) of the Act*

## 3. Trust account audits

### 3.1 What are the annual duties of a dealer regarding trust account audits?

A dealer who accepts vehicles for sale by consignment must maintain a trust account and appoint an auditor (subject to Commissioner approval) at the time of opening the trust account.

Dealers seeking to appoint an auditor and setup a consignment trust account must complete the [‘First Time Auditor Appointment and Consignment Trust Account Notification Form’](#) and await Commissioner approval of the proposed appointment.

Persons who carry on business of a dealer must ensure that each trust account that is held by the dealer is audited by a registered company auditor and the audit report lodged with the Commissioner. If the dealer has not held or received any trust funds during the year, the dealer is required to complete and lodge a statutory declaration to this effect in lieu of an audit report.

All audit reports or statutory declarations (as appropriate) are required to be lodged within three months of the end of the financial year. Therefore, the audit period ends on 30 June of each year, with the audit report or statutory declaration to be delivered to the Commissioner by 30 September each year. It is the auditor’s responsibility to deliver the audit report to the Commissioner.

While there is no obligation on a dealer to lodge a termination audit, as best practice it should be conducted within the period of three months from the date either the dealer ceased to carry on business as a dealer and gave notice to the Commissioner or from the date the consignment trust account closed.

*Reference: Sections 32A and 32I of the Act, regulations 10H and 10N of the Regulations*

### 3.2 What are a dealer’s duties in appointing an auditor?

A dealer must appoint an auditor at the time of opening a consignment trust account.

The appointed auditor must be a registered company auditor as defined in section 9 of the *Corporations Act 2001(Cth)*.

To comply with regulation 10L, an auditor must disclose to the Commissioner any de facto relationship or close relationship by blood or marriage that he or she has with a dealer whose trust accounts the auditor has been appointed and any business dealings the auditor has with or through the dealer at any time during the auditor’s appointment. The Commissioner will consider each instance of disclosure on a case-by-case basis and may act to disqualify an auditor as the Commissioner thinks fit in cases where a conflict of interest exists.

Generally, the Commissioner will not approve an auditor where that auditor also acts as the dealer’s general accountant.

*Reference: Section 32I of the Act, regulations 10H(1) and 10L of the Regulations*

### 3.3 What are a dealer’s responsibilities to the auditor?

The dealer must make all trust account records available to the auditor at every audit, or when the auditor reasonably requests them. The trust account records the dealer is obliged to provide the auditor includes any books, papers, accounts, documents and securities in the dealer’s possession, custody or power that are reasonably necessary for the audit to be conducted.

*Reference: Regulation 10I of the Regulations*

### 3.4 What are the duties of an auditor?

An auditor must audit trust accounts in accordance with accepted auditing practice, including selective testing when the auditor considers it appropriate. The auditor must also be satisfied the trust records are kept in accordance with the requirements of the Act. The audit of a dealer's trust account is a compliance audit, where materiality does not apply and the auditor is required to report every discrepancy to the Commissioner.

On completion of an audit, the auditor is required to deliver the original audit report to the Commissioner by 30 September each year i.e. within three months of the end of the audit period, which is from 1 July to 30 June.

It is the duty of the auditor to report any relevant issues to the Commissioner.

*Reference: Regulations 10J and 10K of the Regulations*

### 3.5 How should a dealer respond to an auditor's recommendations?

A dealer must promptly implement any recommendations made by the auditor where the recommendations arise from a breach of the Act. The Commissioner looks upon any breaches of the trust account provisions seriously and may take enforcement action where necessary.

If a dealer considers the recommendations to be unfair or unreasonable, the dealer may make a request in writing to the Commissioner to reconsider the recommendations in light of the objections.

### 3.6 What are a dealer's duties in changing an auditor?

In accordance with regulation 10H of the Regulations, a dealer must continue to employ an auditor approved by the Commissioner unless the Commissioner approves a subsequent change in the appointment. Dealers seeking to change their auditor must complete the 'Change of Auditor Request Form for Motor Vehicle Dealers Selling on Consignment' and await Commissioner approval of the proposed appointment.

The form can be downloaded from the Department's website at

<https://www.commerce.wa.gov.au/publications/auditors-motor-vehicle-dealers-forms>

*Reference: Regulation 10H of the Regulations*

### 3.7 Unclaimed trust money

In accordance with section 8(1) of the Unclaimed Money Act 1990, dealers who are in possession of unclaimed money on 31 December of any year must notify the Department of Treasury of this money (in the prescribed manner), not later than 31 January in the succeeding year. In the event that the money (which is notified to the Department of Treasury as unclaimed) is subsequently paid to the rightful owner, the agent must notify the Department of Treasury by 31 July of this payment. The auditor must check that the agent is notifying the Department of Treasury by 31 January of all unclaimed money. Further information on unclaimed moneys, including timelines and notification forms, for lodging moneys with the Department of Treasury can be found on the following website.

<https://www.wa.gov.au/service/business-support/business-accounting-and-reporting/unclaimed-money>

Please note, where information is not available, a dealer is to state 'unknown' on the covering letter to Treasury. Dealers should be aware that it is a requirement of section 32H of the Act to keep full and accurate records of all money received and paid with respect to the sale of vehicles under consignment agreements.

### **3.8 What must an agent do on becoming aware of fraud or theft?**

If a dealer becomes aware that money has been stolen from the consignment trust account, the dealer must:

- notify the Commissioner, advising the date on which the theft occurred, the amount involved, the reason for it and any action taken to correct it;
- contact the auditor to conduct a special trust audit to attempt to quantify the amount of the misappropriation and possibly identify the culprit;
- notify the police of the misappropriation of trust money and that a special audit is being conducted;
- replace the misappropriated amount immediately; and
- alert the dealer's professional indemnity insurer.

# Glossary

## **Act (the)**

*The Motor Vehicle Dealers Act 1973*

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## **Approved**

Approved by the Commissioner for Consumer Protection

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## **Authorisation**

A dealer's licence or yard manager's licence or sales person's licence or registration as a car market operator

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## **Authorised Officer**

Means an authorised person as defined in the Fair Trading Act 2010 section 63.

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## **Authorised Premises**

- a) In relation to a dealer, means premises –
    - i) particulars of which are included in the dealer's licence in accordance with section 20E(5) or
    - ii) for which a temporary permit is in force under section 20H;
  - b) in relation to a car market operator, means premises particulars of which are included in the registration of operator in accordance with section 21A(5).
- 

## **Authorised financial institution**

A bank or other body that is prescribed or that belongs to a class of bodies prescribed.

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## **Buying or selling**

In relation to vehicles, includes acting as agent for persons in connection with buying or selling of vehicles.

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## **Cash Price**

In relation to the sale of a second-hand vehicle means the price for which the vendor is willing to sell the vehicle for cash complete with all accessories and other attachments then fitted to or supplied with the vehicle.

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## **Commissioner**

Has the meaning given in the Fair Trading Act 2010 section 6.

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## **Consignment agreement**

Means an agreement under which a dealer agrees –

- a) to sell a vehicle (including by auction) for a person who is not-
  - i) a dealer or a trade owner;
  - ii) a person acting as an agent of a dealer or a trade owner; and
- b) to pay proceeds of sale after the deduction of any agreed commission and charges to, or partly to, each of the following –
  - i) any person authorised by the consignor;
  - ii) any person holding a security interest in the vehicle

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**Consignor**

Means a person for whom a dealer agrees to sell a vehicle under a consignment agreement.

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**Dealer**

Means –

- a) a person who carries on any class or description of business of–
    - i) buying and selling vehicles; or
    - ii) acting as agent for other persons in relation to the buying or selling of vehicles, (including a business of selling vehicles by action) that is prescribed by regulations referred to in section 5A; or
  - b) a financier
  - c) a car hire operator.
- 

**Dealer Licence**

Means a vehicle dealer's licence granted under section 15.

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**Licence**

Means a licence granted under this Act.

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**Registered company auditor**

Has the meaning given in the *Corporations Act 2001* (Commonwealth) section 10

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**Regulations**

*Motor Vehicle Dealers (Sales) Regulations 1974*

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**Security Interest**

Has the meaning given in the *Personal Property Securities Act 2009* (Commonwealth) section 10

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**Trust account**

Means a trust account required to be maintained by a dealer under section 32C.

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**Working day**

A day that is not a Saturday, Sunday or public holiday.

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**Yard manager**

Means a person who is employed or engaged by or on behalf of a dealer to manage or supervise the carrying on of that dealer's business of buying or selling vehicles at one of the premises at which the dealer carries on that business.

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**Yard Manager's licence**

Means a yard manager's licence granted under section 16.

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**Year**

Unless otherwise prescribed, means a financial year.

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Government of Western Australia

## **Department of Mines, Industry Regulation and Safety**

### **Consumer Protection**

**Advice Line 1300 30 40 54**  
**(for the cost of a local call statewide)**

8.30am – 4.30pm Mon to Fri  
Gordon Stephenson House  
Level 2/140 William Street  
Perth Western Australia 6000

Administration: (08) 6251 1400  
Facsimile: (08) 6251 1401  
National Relay Service: 13 36 77

### **Online**

Website: [www.consumerprotection.wa.gov.au](http://www.consumerprotection.wa.gov.au)  
Email: [consumer@dmirs.wa.gov.au](mailto:consumer@dmirs.wa.gov.au)

### **Mailing address**

Locked Bag 100  
East Perth WA 6892

### **Regional offices**

Goldfields/Esperance	(08) 9021 9494
Great Southern	(08) 9842 8366
Kimberley	(08) 9191 8400
Mid-West	(08) 9920 9800
North-West	(08) 9185 0900
South-West	(08) 9722 2888



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Translating and Interpreting Service (TIS) 13 14 50

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