

22 GEO. V. No. 12, 1931. *Income, Etc., Tax Acts Amendment Act.*

## LABOUR.

CORPORATION OF UNDER SECRETARY DEPARTMENT OF LABOUR AND INDUSTRY. *See TRADE.*

ORDER IN COUNCIL OF 30TH JUNE, 1931, EXTENDING OPERATIONS OF "THE INCOME (UNEMPLOYMENT RELIEF) TAX ACT OF 1930," AND MAKING AMENDMENT THEREIN. (*See PART III., APPENDIX, infra.*)

**An Act to Approve the Continuance of the Operation of "The Income (Unemployment Relief) Tax Acts of 1930," to Increase the Rate of such Tax, and to Amend the said Acts in certain particulars.**

22 GEO. V.  
No. 12.  
THE INCOME  
(UNEMPLOY-  
MENT  
RELIEF)  
TAX ACTS  
AMENDMENT  
ACT OF 1931.

[ASSENTED TO 1ST OCTOBER, 1931.]

**B**E it enacted by the King's Most Excellent Majesty, by and with the advice and consent of the Legislative Assembly of Queensland in Parliament assembled, and by the authority of the same, as follows:—

1. This Act may be cited as "*The Income (Unemployment Relief) Tax Acts Amendment Act of 1931*," and shall be read and construed as one with \*"*The Income (Unemployment Relief) Tax Acts of 1930*" and the †Order in Council dated the thirtieth day of June, one thousand nine hundred and thirty-one, and published in the *Gazette* of the thirtieth day of June, one thousand nine hundred and thirty-one, at page two thousand five hundred and seven, extending the provisions of such Acts until the thirtieth day of June, one thousand nine hundred and thirty-two, and amending the same in certain particulars.

The said Acts and the said Order in Council are herein collectively referred to as the Principal Acts. The Principal Acts and this Act may collectively be cited as "*The Income (Unemployment Relief) Tax Acts, 1930 to 1931.*"

\* 21 Geo. V. No. 1, *supra*, page 12952; 21 Geo. V. No. 38, Part III., *supra*, page 13004.

† Order in Council published in this volume, *infra*. (*See Part III., Appendix.*)

*Amendments of the Principal Acts.*Amendment  
of s. 8.

2. (1.) Subsection one of section eight of the Principal Acts is repealed and the following new subsection is inserted in lieu thereof:—

Income  
(Unemploy-  
ment Relief)  
Tax.

“ [8.] (1.) Subject to this Act, there shall be charged, levied, collected, and paid for the use of His Majesty an Income (Unemployment Relief) Tax at the following rate, namely:—

(a) In respect of income from employment of every person paid, delivered, given, or rendered to every person before the first day of October, one thousand nine hundred and thirty-one, at a rate as follows:—

The sum of one penny for every six shillings and eight pence (or where there is a fractional part of six shillings and eight pence, one penny for every such fractional part of six shillings and eight pence over and above the sum of three shillings and four pence) of the income from employment of every person;

(b) In respect of income from employment of every person paid, delivered, given, or rendered to every person on and from the first day of October, one thousand nine hundred and thirty-one, at a rate as follows:—

The sum of two pence for every six shillings and eight pence (or where there is a fractional part of six shillings and eight pence, two pence for every such fractional part of six shillings and eight pence over and above the sum of three shillings and four pence) of the income from employment of every person:

Provided as follows:—

(a) Where the payment of wages is on an hourly basis the amount of the tax payable calculated as aforesaid shall be paid on the actual earnings for any day;

(b) So far as payments made on or after the first day of October, one thousand nine hundred and thirty-one, are concerned, where the income from employment of an employee while he is paid is at a rate of pay not exceeding one hundred and four pounds per annum,

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or at a rate of pay not exceeding two pounds per week, or at the equivalent hourly or daily rate, the rate of tax to be charged, levied, collected, and paid upon, from, and by any such employee concerned shall be at the rate specified in paragraph (a) of subsection one of this section, and the increased rate as specified in paragraph (b) of the said subsection shall not extend and apply to such employee ;

- (c) Provided that if it is proved to the satisfaction of the Director of Labour that any employee, by reason of receiving income from employment in respect of broken periods has paid in any week an amount of tax higher than the amount which he would have otherwise paid on his total earnings for such week, such employee shall be entitled to a refund of such amount of tax so overpaid.
- (d) Provided that if it is proved to the satisfaction of the Director of Labour that the total amount of the taxable income (including income from employment and income other than income from employment) for the income year ending on the thirtieth day of June, one thousand nine hundred and thirty-two, of any employee did not exceed in the whole the sum of one hundred and four pounds, such employee shall be entitled to a refund of the tax overpaid calculated as if the tax payable was at the rate specified in paragraph (a) of subsection one of this section and not at the rate specified in paragraph (b) of the said subsection."

(2.) The following additional subsection is added to section eight of the Principal Act as follows :—

“(10.) In respect of the Unemployment Relief Tax Levy of tax in respect of income derived as set forth in subsection (9). charged, levied, and payable on income derived as is specified in subsection nine (which subsection was inserted by the Order in Council of the thirtieth day of June, one thousand nine hundred and thirty-one), the following provisions shall apply, namely :—

- (a) The rate of tax to be charged, levied, collected, and paid shall be at the rate as specified in subsection one of this section ;

- (b) The method of collection of such tax shall be in accordance with the provisions of the said subsection nine ;
- (c) Where the total amount of the taxable income including income from employment and income other than income from employment, for the income year ending on the thirtieth day of June, one thousand nine hundred and thirty-two (or such other period accepted by the Commissioner), of the person receiving the amounts, payments, allowances, and fees as are specified in paragraphs (a) to (f) and (h) to (k) of the said subsection nine, and/or of the person receiving rents, interest, or other income, or credited with interest as is specified in paragraph (g) of the said subsection nine does not exceed in the whole the sum of one hundred and four pounds, any such person shall be entitled to a refund of tax as hereunder set forth ;
- (d) The refund of tax to which such person is entitled shall be so much of the tax overpaid calculated as if the tax payable was at the rate prescribed in paragraph (a) of subsection one of this section and not at the rate prescribed in paragraph (b) thereof ; or in lieu of such refundment an adjustment may be made in accordance with the provisions of section twenty-four."

New s. 10A.

**3.** The following new section is inserted after section ten of the Principal Acts, as follows :—

Operation of provisions of s. 8 as amended by this Act.

"[10A.] The levy and payment of Income (Unemployment Relief) Tax under and pursuant to the provisions of section eight (as amended by "*The Income (Unemployment Relief) Tax Acts Amendment Act of 1931*") shall operate and take effect before, on, or after the first day of October, one thousand nine hundred and thirty-one, notwithstanding that the last-mentioned Act shall not have been assented to on or before the first day of October, one thousand nine hundred and thirty-one, and notwithstanding the fact that any regulations in relation thereto have not been promulgated before such date :

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Moreover the tax charged, levied, collected, and payable pursuant to the provisions of such section shall be and be deemed to have commenced and to have been and to be charged, levied, and payable before, on, or after the first day of October, one thousand nine hundred and thirty-one, as the case may be, and be due and owing and recoverable accordingly, and to this extent "*The Income (Unemployment Relief) Tax Acts Amendment Act of 1931*" shall have retrospective operation."

4. Subsection one of section nineteen of the Principal Acts is repealed and a new subsection one is inserted in lieu thereof, namely:— Amendment of s. 19.

"(1.) Subject to this Act there shall be charged, levied, collected, and paid for the use of His Majesty Income (Unemployment Relief) Tax at the following rate, namely:— Imposition of tax. Income other than income from employment.

(a) The sum of one penny for every six shillings and eight pence (or where there is a fractional part of six shillings and eight pence, one penny for every such fractional part of six shillings and eight pence over and above the sum of three shillings and four pence) of one-fourth of the taxable income of any person for the income year ending on the thirtieth day of June, one thousand nine hundred and thirty-one (or such other period accepted by the Commissioner) as hereinafter determined;

(b) The sum of two pence for every six shillings and eight pence (or where there is a fractional part of six shillings and eight pence, two pence for every such fractional part of six shillings and eight pence over and above the sum of three shillings and four pence) of three-fourths of the taxable income of any person for the income year ending on the thirtieth day of June, one thousand nine hundred and thirty-one (or such other period accepted by the Commissioner) as hereinafter determined;

Or, alternatively—

(c) The sum of one penny three farthings for every six shillings and eight pence (or where there is a fractional part of six shillings and

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eight pence one penny three farthings for every such fractional part of six shillings and eight pence over and above the sum of three shillings and four pence) of the taxable income of any person for the income year ending on the thirtieth day of June, one thousand nine hundred and thirty-one (or such other period accepted by the Commissioner) as hereinafter determined :

Provided that where the taxable income of any person for the income year ending on the thirtieth day of June, one thousand nine hundred and thirty-one (or such other period accepted by the Commissioner) does not exceed one hundred and four pounds, the rate of tax to be charged, levied, collected, and paid shall be at the rate prescribed in paragraph (a) of subsection one, and the increased rate as specified in paragraphs (b) and (c) of the said subsection shall not extend and apply ; and for the purposes of this proviso the term "taxable income" includes income from employment."

Amendment  
of s. 20.  
Companies.

5. The second paragraph of section twenty of the Principal Acts (beginning with the words "The sum of" and ending with the word "Commissioner") is repealed and the following paragraphs are inserted in lieu thereof:—

- “(a) The sum of one penny for every six shillings and eight pence (or where there is a fractional part of six shillings and eight pence, one penny for every such fractional part of six shillings and eight pence over and above the sum of three shillings and four pence) of one-fourth of the taxable income of the company as so assessed for income tax purposes under the Principal Act for the income year ended on the thirtieth day of June, one thousand nine hundred and thirty-one (or such other period accepted by the Commissioner) ;
- (b) The sum of two pence for every six shillings and eight pence (or where there is a fractional part of six shillings and eight pence two pence for every such fractional part of six shillings and eight pence over and above the sum of three shillings and four pence) of three-fourths of the taxable income of the company as so assessed for income tax

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purposes under the Principal Act for the income year ended on the thirtieth day of June, one thousand nine hundred and thirty-one (or such other period accepted by the Commissioner);

Or, alternatively—

- (c) The sum of one penny three farthings for every six shillings and eight pence (or where there is a fractional part of six shillings and eight pence one penny three farthings for every such fractional part of six shillings and eight pence over and above the sum of three shillings and four pence) of the taxable income of the company as so assessed for income tax purposes under the Principal Act for the income year ending on the thirtieth day of June, one thousand nine hundred and thirty-one (or such other period accepted by the Commissioner):

Provided that where the taxable income of the company assessed for income tax purposes under the Principal Act for the income year ending on the thirtieth day of June, one thousand nine hundred and thirty-one (or such other period accepted by the Commissioner) does not exceed one hundred and four pounds, the rate of tax to be charged, levied, collected, and paid shall be at the rate prescribed in paragraph (a) aforesaid, and the increased rate as prescribed in paragraphs (b) and (c) shall not extend and apply.”

**6.** (1.) Section twenty-one of the Principal Acts is <sup>Amendment</sup> amended as follows:— <sub>of s. 21.</sub>

In the first paragraph after the words “first day of August, one thousand nine hundred and thirty,” the words “and up to and including the thirtieth day of September, one thousand nine hundred and thirty-one,” are inserted.

The following additional paragraph is inserted after the said first paragraph:—

“On and from the first day of October, one thousand nine hundred and thirty-one, any person who pays <sup>Rent and</sup> interest and/or rent amounting to one pound or upwards to any person residing beyond Queensland, or to any person residing in Queensland which is required to be remitted by such person to a person residing beyond <sub>interest.</sub>

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Queensland, shall before paying such interest and/or rent to such person pay to the Commissioner Income (Unemployment Relief) Tax as follows:—The sum of two pence for every six shillings and eight pence (or where there is a fractional part of six shillings and eight pence, two pence for every such fractional part of six shillings and eight pence over and above the sum of three shillings and four pence) on the interest and/or rent so paid; and may deduct the amount of the tax thereon from moneys (if any) due and payable by such person to such person residing beyond Queensland, or to the person residing in Queensland who is required to remit such moneys to a person residing beyond Queensland:

Provided that where the total amount of interest and/or rent paid by any person to any person residing beyond Queensland, or to any person residing in Queensland which is required to be remitted by such person to a person residing beyond Queensland, during the income year ending the thirtieth day of June, one thousand nine hundred and thirty-two (or such other period accepted by the Commissioner), does not exceed in the whole one hundred and four pounds, the rate of such tax on such interest and/or rent shall be as prescribed above, but the payee of such interest and/or rent shall on proving to the satisfaction of the Commissioner that he has overpaid such tax be entitled to a refund of so much of the tax overpaid calculated as payable on the rate prescribed in the first paragraph and not as prescribed in the second paragraph, or in lieu of refundment any adjustment may be made in accordance with the provisions of section twenty-four.”

Retrospective  
operation.

(2.) The amendments to section twenty-one of the Principal Act made by this Act shall operate and take effect before, on, or after the first day of October, one thousand nine hundred and thirty-one, notwithstanding that this Act shall not have been assented to on or before the first day of October, one thousand nine hundred and thirty-one:

Moreover the tax to be charged, levied, collected, and payable pursuant to the provisions of this section of the Principal Acts (as amended by this Act) shall be and be deemed to have commenced and to have been charged, levied, and to be collected and payable before, on, or after the first day of October, one thousand nine hundred and thirty-one, and be due and owing and



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recoverable accordingly, and to this extent the amendments made to the Principal Acts by this Act shall have retrospective operation.

7. (1.) Section twenty-two of the Principal Acts is amended as follows:—

After the words "first day of August, one thousand nine hundred and thirty," the words "and up to and including the thirtieth day of September, one thousand nine hundred and thirty-one" are inserted.

Amendment  
of s. 22.

Fire, &c.,  
insurance  
companies.

Also the following new paragraph is added to the said section namely:—

"On and from the first day of October, one thousand nine hundred and thirty-one, where any company carrying on in Queensland fire, accident, fidelity, guarantee, or marine insurance business actually pays away any portion of any premiums by way of reinsurance effected with any other company which does not carry on business in Queensland, the first-named company shall for the purposes of this Act be deemed to be the agent of the last-named company so receiving such portion of such premiums, and before paying away such portion shall pay to the Commissioner Income (Unemployment Relief) Tax as follows:—The sum of two pence for every six shillings and eight pence (or where there is a fractional part of six shillings and eight pence, two pence for every such fractional part of six shillings and eight pence over and above the sum of three shillings and four pence) on the amount of such portion of such premiums, and may deduct from such portion of such premiums the amount of tax thereon:

Provided that where the total amount of any portion of the premiums so paid away by way of reinsurance as aforesaid during the income year ending the thirtieth day of June, one thousand nine hundred and thirty-two (or such other period accepted by the Commissioner), does not exceed in the whole one hundred and four pounds, the rate of such tax on such portion of the premiums so paid away shall be as prescribed above, but the payee of such portion of the premiums shall on proving to the satisfaction of the Commissioner that he has overpaid such tax be entitled to a refund of so much of the tax overpaid calculated as payable on the rate prescribed in the first paragraph and not as prescribed in the second paragraph, or in lieu of refundment any adjustment may be made in accordance with the provisions of section twenty-four."

Retrospec-  
tive  
operation.

(2.) The amendments to section twenty-two of the Principal Acts made by this Act shall operate and take effect before, on, or after the first day of October, one thousand nine hundred and thirty-one, notwithstanding that this Act shall not have been assented to on or before the first day of October, one thousand nine hundred and thirty-one:

Moreover the tax to be charged, levied, collected, and payable pursuant to the provisions of this section of the Principal Acts (as amended by this Act) shall be and be deemed to have commenced and to have been charged, levied, and to be collected and payable before, on, or after the first day of October, one thousand nine hundred and thirty-one, and be due and owing and recoverable accordingly, and to this extent the amendments made to the Principal Acts by this Act shall have retrospective operation.

Amendment  
of s. 26.  
Officers of  
the Com-  
monwealth.

8. (1.) The third paragraph of section twenty-six of the Principal Acts is repealed, and the following paragraph is inserted in lieu thereof:—

“The Income (Unemployment Relief) Tax charged, levied, and to be collected and paid shall be at the following rate, namely:—

- (a) In respect of income from employment if paid, delivered, given, or rendered before the first day of October, one thousand nine hundred and thirty-one, at a rate as follows:—

The sum of one penny for every six shillings and eight pence (or where there is a fractional part of six shillings and eight pence, one penny for every such fractional part of six shillings and eight pence over and above the sum of three shillings and four pence) of the income from employment of every officer of the Commonwealth;

- (b) In respect of income from employment paid, delivered, given, or rendered on and from the first day of October, one thousand nine hundred and thirty-one, at a rate as follows:—

The sum of two pence for every six shillings and eight pence (or where there is a fractional part of six shillings and eight pence, two pence for every such fractional part of six shillings and eight pence over and above

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the sum of three shillings and four pence) of the income from employment of every officer of the Commonwealth.”

(2.) The following words are added after the word “State” occurring at the end of the proviso, namely:—  
“and without limiting the generality of this provision, the provisions of proviso (b) of subsection one of section eight shall apply and extend accordingly.”

9. Section twenty-seven of the Principal Acts is New s. 27. repealed, and the following new section is inserted in lieu thereof, namely:—

“[27.] (1.) There is hereby created at the Treasury Constitution a Fund called the Unemployment Relief Fund (referred of Fund. to in this Act as “the Fund”) which Fund shall subject to this Act be administered by the Minister.

All sums charged, levied, collected, and paid for the use of His Majesty under this Act shall be paid into the Fund.

(2.) Out of the said Fund there shall be paid— Payments to Fund.

- (a) The costs and expenses of the administration of this Act;
- (b) Any refunds or moneys overpaid pursuant to this Act;
- (c) Such portion of the said Fund as the Minister may in his discretion determine to be applied in and for the relief of unemployment in respect of female workers and/or in aid of the distress among female workers; and in regard to the administration of this provision a special Board may be established;
- (d) Such portion of the said Fund for the purposes of relieving distress caused by unemployment and for alleviating unemployment, and for such other like purposes as the Minister may from time to time direct;
- (e) Such sums whether by way of grant or by way of loan as hereinafter referred to.”

(3.) Notwithstanding anything to the contrary in Grants and loans. any Act or law for the purpose of creating employment and the concomitant relief of unemployment there shall also be payable out of the Fund—

- (a) Such sums whether by way of grant or by way of loan which the Minister shall approve

of being made to any public authority, including a Local Authority or joint Local Authority, the Brisbane City Council, or any local body of a like nature or to any corporation or officer by virtue of any statute representing or acting as the agent of the Crown :

Provided that any sum approved to be paid by way of grant shall be subject to such terms, provisions, conditions, and stipulations as the Minister may impose either generally or in any individual case.

Any such loans shall be subject to such terms, provisions, conditions, or stipulations as to security to be given in respect thereto and the nature of such security or to the methods of repayment, interest, and time and any other matter or thing relating thereto, including the powers of and remedies for enforcement of repayment, as shall be prescribed by the Governor in Council by Order in Council published in the *Gazette*, either generally or in any particular case ;

- b) Such sums by way of loan which the Minister shall approve of being made to any company, corporation, firm, partnership, or private individual :

Provided that in the case of an application to the Minister for any loan by any company, corporation, firm, partnership, or private individual for the purpose of creating employment and the concomitant relief of unemployment as aforesaid, the Minister shall obtain the consent of the Governor in Council in regard thereto, and any such loan shall be subject to such terms, provisions, conditions, or stipulations as to security to be given in respect thereto, and the nature of such security or as to the method of repayment, interest, and time, and any other matter or thing relating thereto, including the powers of and remedies for enforcement of repayment, as shall be prescribed by the Governor in Council, by Order in Council published in the *Gazette*, either generally or in any particular case.

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[3A.] In respect of loans which may be made to any company, corporation, firm, partnership, or private individual, as referred to in the last preceding subsection, the following provisions shall apply, namely:—

Loans to  
companies,  
&c.

- (i.) Any application for such loan shall be forwarded to the Minister, in the first instance.
- (ii.) Such application shall thereupon be forwarded by the Minister to the Manager of the Agricultural Bank, or the Land Administration Board, or to any other Governmental authority, as to the Minister may seem fit and proper in respect of the application concerned.
- (iii.) The Manager of the Bank, or Land Administration Board, or other Governmental authority receiving from the Minister any such application shall cause inquiries to be made in respect thereof, and shall furnish to the Minister a report and recommendation thereon.
- (iv.) The Minister shall consider such report and recommendation and may recommend such recommendation for approval by the Governor in Council, or may refuse such recommendation or may refer such recommendation back to the Manager of the said Bank, or Land Administration Board, or other Governmental authority for further inquiry and consideration.
- (v.) The provisions of the proviso to paragraph (b) of the last preceding subsection requiring final approval by the Governor in Council of any such application for any such loan shall apply in every case.

(4.) All payments received by way of interest and redemption shall be paid into the Fund.

Payments by  
way of  
interest and  
redemption.

(5.) Without in any wise limiting the operation of the previous subsections of this section it is hereby declared that such Fund may be utilised in the direction of alleviating unemployment and creating employment in any manner which the Governor in Council by Order in Council may, from time to time, direct and determine.

General  
powers.

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Minister to  
be corpora-  
tion sole.

(6.) For the purposes of this section the Minister representing the Crown shall be a corporation sole by the name of "The Secretary for Labour and Industry," and by that name shall have perpetual succession and an official seal, which shall be judicially noticed, and shall be capable in law of suing and being sued, and shall have power to take, purchase, sell, exchange, lease, and hold lands, goods, and chattels, and other property, and subject to this Act may do such acts which may be necessary and convenient to the proper exercising and performance of his powers, functions, and duties under this Act.

Regulation.

(7.) The Governor in Council may from time to time make all such regulations as he deems necessary or convenient for the administration of this section, and to give full effect to its provisions. Such regulations may *inter alia* prescribe the forms of any security, contract, agreement, lease, notice, or certificate, or other documents."

*Verbal Amendments.*

Amendment  
of s. 7.

10. In section seven of the Principal Acts, after the word "authority" where it first occurs, the words "or person or from any source whatever" are inserted; also after the word "authority" where it secondly occurs the words "or person" are inserted.

Amendment  
of s. 36.

11. Section thirty-six of the Principal Acts is amended as follows:—

(a) A new paragraph is inserted after the first paragraph of the said section, namely:—

"Moreover all Income (Unemployment Relief) Tax, including any additional tax or other increase of tax whether by way of penalty or otherwise in respect of any income during any period payable or leviable under any repealed section or part of a section or amended section or part of a section may be assessed and demanded and shall be enforceable and recoverable, and all penalties and fines incurred in respect of any repealed section or part of a section or amended section or part of a section shall be enforceable and recoverable as if no repeal or amendment to any section or part of a section had been made."

(b) In the first proviso to section thirty-six, after the words "Governor in Council may" the words "from time to time" are inserted.

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(c) Also the words "in the said Order in Council" are repealed and the words "in any such Order in Council" are inserted in lieu thereof.

The second proviso is repealed.

12. All Orders in Council (including the \*Order in Council dated the thirtieth day of June, one thousand nine hundred and thirty-one, and published in the *Gazette* of the thirtieth day of June, one thousand nine hundred and thirty-one, at page two thousand five hundred and seven) and regulations made or purporting to have been made under the Principal Acts are hereby approved, ratified, confirmed, and validated, and shall remain in full force until the same or any of them are rescinded, amended, varied, or added to pursuant to the powers contained in "*The Income (Unemployment Relief) Tax Acts, 1930 to 1931.*"

Ratification  
of Orders in  
Council  
and  
regulations.

## An Act to Amend "The Industrial Conciliation and Arbitration Acts, 1929 to 1930," in certain particulars.

22 GEO. V.  
No. 50.

THE  
INDUSTRIAL  
CONCILIATION AND  
ARBITRATION ACTS  
AMENDMENT  
ACT OF 1931.

[ASSENTED TO 14TH JANUARY, 1932.]

BE it enacted by the King's Most Excellent Majesty, by and with the advice and consent of the Legislative Assembly of Queensland in Parliament assembled, and by the authority of the same, as follows:—

1. This Act may be cited as "*The Industrial Conciliation and Arbitration Acts Amendment Act of 1931,*" and shall be read as one with † "*The Industrial Conciliation and Arbitration Acts, 1929 to 1930,*" herein referred to as the Principal Act.

Short title  
and  
construction.

The Principal Act and this Act may collectively be cited as "*The Industrial Conciliation and Arbitration Acts, 1929 to 1931.*"

\* Order in Council published in this volume, *infra*. (Part III., Appendix.)

† 20 Geo. V. No. 28 and 21 Geo. V. No. 42, *supra*, pages 12565, 13009.