
3 GEO. V. No. 17, 1912. *Holidays Act.*

DESTRUCTION OF PRICKLY PEAR.*See LAND, CROWN.***DRAINAGE OF MINES.***See MINING.***FIRMS, REGISTRATION OF.***See MERCANTILE.***FRIENDLY SOCIETIES.***See SOCIETIES.***FRUIT CASES.***See AGRICULTURE.***GOVERNMENT LOANS.***See LOANS.***GOVERNMENT SAVINGS BANK STOCK.***See LOANS.***GOVERNMENT STOCK.***See LOANS.*

HOLIDAYS.

An Act to Make Provision for Holidays and for other purposes connected therewith, and to Repeal "The Bank Holidays Acts, 1904-1906."

3 Geo. V.
No. 17.
THE
HOLIDAYS
ACT OF 1912.

[ASSENTED TO 5TH DECEMBER, 1912.]

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

1 This Act may be cited as "*The Holidays Act of 1912.*" Short title.

2. "*The Bank Holidays Acts, 1904-1906,*"* are repealed. Repeal
of Bank
Holidays
Acts.

* 4 Edw. VII. No. 8 and 6 Edw. VII. No. 12, *supra*, pages 91 *et seq.*

Interpretation

3. In this Act the expression "holiday" means a holiday constituted by or in pursuance of this Act.

Holidays.
[Schedule.]

4. The several days mentioned in the Schedule to this Act shall be kept as holidays in the State of Queensland.

Special
holidays.

5. The Home Secretary may from time to time, by notification in the *Gazette*, appoint a special day or the afternoon of such day to be observed as a public holiday or part public holiday either throughout Queensland or in any part thereof or in any city, town, or district therein, and may in like manner cancel any such appointment.

Any day or afternoon of a day so appointed shall be kept as a holiday within the locality mentioned in such notification, and shall be deemed to be a holiday for all the purposes of this Act.

Day appointed
for holiday
may be
altered.

6. The Home Secretary, from time to time, when it is made to appear to him in any special case that it is inexpedient that a day by this Act appointed for a holiday should be a holiday, may declare, by notification in the *Gazette* published not less than one week before the day appointed for such holiday, that such day shall not be a holiday, and may appoint such other day as to him may seem fit to be a holiday instead of such day.

Thereupon the day so appointed shall be substituted for the day appointed by this Act.

The powers vested in the Home Secretary by this section may be exercised so as to take effect either generally or for any limited period or for any year, and may be limited to any specified city, town, district, or locality within the State.

As to work
done on
holidays
except those
provided for
by Industrial
Peace Act.

7. Save as hereinafter provided, and save as provided by subsection seventeen of section fifty-four of "*The Factories and Shops Act of 1900*,"* no work done by any workman for or person in the employment of any other person during ordinary working hours on any holiday shall be regarded as overtime work.

This section does not apply to the holidays mentioned in "*The Industrial Peace Act of 1912*,"† wherein it is provided that work done by an employee on any of those days shall be regarded as overtime work and paid for at the rate of time and a-half.

1912.

Holidays Act.

8. In section forty-seven of "*The Public Service Act of 1896*"* the words "days mentioned in the Schedule to this Act and any other day or part of a day proclaimed by the Governor in Council as a public holiday" are repealed, and the words "holidays appointed under or in pursuance of '*The Holidays Act of 1912*'" are inserted in lieu thereof.

Amendment
of 60 Vic. No.
15, s. 47; Sch.

The Schedule of the first-mentioned Act is repealed.

9. Any bank, on giving the public notice hereinafter mentioned, may close the bank, or any branch of the bank, to business on any day in the afternoon.

Banks and
branches may
be closed on
certain
afternoons.

Public notice of such closing shall be given by the bank by advertisement published between the third and the fourteenth day before the day of such closing in at least one issue of some newspaper published or circulating in the neighbourhood of any bank or branch proposed to be so closed :

Provided that—

- (a) In all cases where it is proposed to close such bank or branch during the afternoon of one specified day in every week until further notice, it shall be sufficient to give public notice of such closing by advertisement, published as aforesaid in one issue of such newspaper ;
- (b) In all cases where any branch has heretofore been closed during the afternoon of Saturday in every week, such closing may be continued without any notice whatsoever.

10. The several holidays mentioned in the Schedule to this Act, and every holiday or part holiday appointed by or in pursuance of section five or section nine of this Act, shall be deemed to be bank holidays or bank half-holidays, as the case may be, within the meaning of the Act of the Commonwealth intituled the "*Bills of Exchange Act 1909.*"†

Bank
holidays.

* 60 Vic. No. 15, *supra*, page 2817.

† No. 27 of 1909.

Income Tax Declaratory Act. 3 GEO. V. No. 24, 1912.

[Section 4]

SCHEDULE.

The first day of January (New Year's Day)	The twenty-third day of April (St. George's Day)
The twenty-sixth day of January (Foundation Day)	The first day of May (Labour Day)
The first day of March (St. David's Day)	The Birthday of the Sovereign
The seventeenth day of March (St. Patrick's Day)	The second Monday in September (Friendly Societies' Day)
Good Friday	The thirtieth day of November (St. Andrew's Day)
The Saturday next after Good Friday	Christmas Day
Easter Monday	The twenty-sixth day of December (Boxing Day)

When any of the above days falls upon a Sunday, the next following Monday shall be a holiday; and whenever the twenty-sixth day of December falls upon a Monday, the day following shall be a holiday.

When any of the following days, that is to say, Foundation Day or Labour Day, falls on any day of the week other than Monday, that day shall not be a holiday, but the following Monday shall be a holiday in lieu thereof, unless otherwise notified by the Home Secretary in the *Gazette*.

INCOME TAX.

3 Geo. V.
No. 24.
THE INCOME
TAX
DECLARATORY
ACT OF 1912.

An Act to Declare the Meaning of Section 7 of "The Income Tax Act of 1902" with respect to the Distribution of the Profits of Companies.

[ASSENTED TO 7TH DECEMBER, 1912.]

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

Short title and
construction
of Act.

1. This Act shall be read as one with "*The Income Tax Act of 1902*,"* herein referred to as the Principal Act, and may be cited as "*The Income Tax Declaratory Act of 1912*."

Interpreta-
tion of s. 7.

2. After the second proviso to subsection (iv.) of section seven of the Principal Act, the following provision is inserted :—

When any undistributed profits of a company standing to the credit of Profit and Loss Account or of Reserves are transferred to capital in any way or applied in any way in reduction of assets, such transfer or application