

No. 324. THE DEFENCE REGULATIONS, 1940 TO (No. 1) 1943.

ORDER MADE BY THE COMPETENT AUTHORITY UNDER REGULATION 61.

In exercise of the powers vested in me by virtue of my appointment by the Governor as the Competent Authority for the purposes of regulation 61 of the Defence Regulations, 1940 to (No. 1) 1943, I hereby order as follows :—

1. This Order may be cited as the Defence (Control of Sale Prices of Imported Articles) Order, 1943. Short title.

2. In this Order unless the context otherwise requires :— Definitions.

“Imported Article” means any article imported into the Colony from any place outside the Colony.

“Basic value” means—

(a) in relation to an importer :—

- (i) the price of the article at the place of shipment as shown in the invoice relating to such article, when imported into the Colony ; and
- (ii) the relative expenses, if any, at the place of shipment ; and
- (iii) the amount of insurance, freight or postage, postal or telegraphic expenses, bank commission, landing charges, import duties, wharfage dues and any other toll, due or charge, if any, paid by such person in relation to such article at the time of taking delivery thereof from the custody or control of the customs but shall not include any interest, commission or other remuneration paid to any person in relation to such article except that, with the approval of the Controller of Supplies, commission not exceeding 5% paid by any importer to an agent abroad in relation to such article, may be included ; and
- (iv) the reasonable expenses incurred by the importer for the transport of such article from the place in the Colony at which he has taken delivery thereof to the place where he sells such article ;

(b) in relation to a reseller :—

- (i) the price at which he has purchased the article within the Colony as shown in the price-certificate furnished by the seller at the time of the sale : Provided that such price shall not exceed the maximum price at which such article ought to have been sold under this or any other Order in force for the time being, and,
- (ii) the reasonable expenses incurred by the reseller for the transport of such article from the place at which he has taken delivery thereof to the place where he sells such article.

“Importer” means any person who either directly or indirectly imports into the Colony any article to which this Order applies :

Provided that in the case of any goods consigned to any person in the Colony for the account of any person abroad, the person to whom the goods are consigned in the Colony shall be deemed to be the importer.

“Reseller” means any person who having purchased or otherwise acquired any imported article within the Colony either directly or indirectly, sells the same but does not include an auctioneer who sells by auction any imported articles, being used or second-hand private effects sold in the private dwelling house of the owner thereof or in premises exclusively used for that purpose.

“Sale and Sell” include—

- (i) any offer to sell ;
 - (ii) any attempt to sell ;
 - (iii) any arrangement to sell made either directly or indirectly, whether such arrangement is to sell by cash or on credit ; and
- references to an “offer to sell” any imported article include references to a notification by a person :—

- (a) of the price proposed by him for the sale of such article whether made by the publication of a price list, by exposing the goods for sale in association with a label indicating price, by the furnishing of a quotation or otherwise howsoever ; or
- (b) of the price proposed by him for goods which he has sold or agreed to sell in such circumstances that the buyer is liable to pay a reasonable price therefor, whether made by furnishing an account or otherwise howsoever.

3. No person who was not carrying on a business for the sale of an imported article during the period commencing on the 1st day of August, 1939, and ending on the 19th day of August, 1939, both days inclusive shall sell such imported article, without previously obtaining a permit in writing in that behalf from the Commissioner of the District in which such person resides or in which he intends to carry on business. Restriction on business.

4. No person shall import into the Colony any article unless such person is an importer registered under the provisions of this Order. Importers to register.

- Only persons registered to sell. 5. No person shall sell within the Colony any imported article unless such person is registered as an importer, or as an importer and reseller (in this Order referred to as "Importer and Reseller") or as a reseller under the provisions of this Order:
 Provided that nothing in this clause contained shall apply to any person who sells any thing the price of which has been fixed by the District Prices Committee under the provisions of clause 14 (3) of this Order.
- Importers to sell only to resellers. 6. No importer shall sell or otherwise dispose of any imported article except to a reseller.
- Sales to resellers or to public. 7. No importer and reseller or reseller shall sell or otherwise dispose of any imported article except to a reseller or to the public.
- Registration. 8.—(1) Any person who wishes to register—
 (a) as an importer; or
 (b) as an importer and reseller; or
 (c) as a reseller,
 as the case may be, shall apply to me in writing in the form set out in Part 1 of the First Schedule hereto giving the particulars therein set out.
 (2) Upon receipt of an application as in sub-clause (1) hereof provided I may register the applicant as an importer, or as an importer and reseller, or as a reseller, as the case may be, and issue to him a certificate of registration under my hand in the form set out in Part 2 of the First Schedule hereto, which may contain such terms, limitations and conditions as I may think fit to impose.
 (3) A certificate issued under sub-clause (2) of this clause shall be exhibited by the holder thereof in a conspicuous place in such premises as may be specified in such certificate.
 (4) Any person aggrieved by any decision taken by me under sub-clause (2) of this clause, may within seven days from the date of the notification of such decision, appeal to the Governor in Council, whose decision thereon shall be final and conclusive.
- Returns by importers. 9. Every importer shall, within three days from the day on which any imported article is withdrawn from the customs, complete and deliver to me a return in the form set forth in Part 3 of the First Schedule hereto giving the particulars therein set out.
- Books to be kept by importers. 10. Every importer, whether registered as an importer only or as an importer and reseller, shall keep in his business premises:—
 (a) an "Imports Record Book" in the form set forth in Part 4 of the First Schedule hereto the pages of which shall be bound together and numbered consecutively,
 (b) a "Sales Record Book" in the form set forth in Part 5 of the First Schedule hereto the pages of which shall be bound together and numbered consecutively,
 wherein he shall enter or cause to be entered, daily, the particulars set forth in Parts 4 and 5 of the said schedule, respectively.
- Price-certificates. 11.—(1) Every importer selling to a reseller and every reseller selling to another reseller, (hereafter in this clause referred to as "the seller") any imported article shall give the purchaser at the time of the sale of such article a price-certificate.
 (2) Every price-certificate shall be signed by the seller and shall be in the form set forth in Part 6 of the First Schedule hereto giving the particulars therein set out and shall bear a consecutive number.
 (3) Every seller shall keep in his business premises a carbon copy of every price-certificate issued by him.
- Books to be kept by resellers. 12. Every reseller shall keep in his business premises:—
 (a) a "Purchase Record Book" in the form set forth in Part 7 of the First Schedule hereto the pages of which shall be bound together and numbered consecutively;
 (b) a "Sales Record Book" in the form set forth in Part 8 of the First Schedule hereto the pages of which shall be bound together and numbered consecutively,
 wherein he shall enter or cause to be entered, daily, the particulars set forth in Parts 7 and 8 of the said schedule, respectively.
- Percentages of profit. 13.—(1) No importer or importer and reseller (hereafter in this sub-clause referred to as "the seller") shall sell to any reseller any of the imported articles specified in column 2 of the Second Schedule hereto at a price which would give such seller a profit in excess of the percentage of profit shown in column 3 of the said schedule opposite the name of such article, such percentage of profit to be calculated on the basic value of such article in relation to an importer.
 (2) No reseller who has purchased from any importer any of the imported articles specified in column 2 of the Second Schedule hereto shall sell any such articles at a price which would give such reseller a profit in excess of the percentage of profit

shown in column 4 of the said schedule opposite the name of such article, such percentage of profit to be calculated on the basic value of such article in relation to a reseller.

(3) Where a reseller purchases an imported article from another reseller (in this sub-clause referred to as "the vendor") and resells same, the following provisions shall apply:—

- (a) if the vendor has included in the sale price the full percentage of profit permitted to be added under the provisions of sub-clause (2) of this clause, the reseller shall not add any other percentage of profit;
- (b) if the vendor has not included in the sale price the full percentage of profit permitted to be added under the provisions of sub-clause (2) of this clause the reseller may, when selling such article, add to the sale price thereof such percentage of profit as would bring up the percentage of profit to the full percentage of profit permitted under the provisions of the said sub-clause.

(4) No importer and reseller (in this sub-clause referred to as "the vendor") shall sell to the public any of the articles specified in column 2 of the Second Schedule hereto at a price which would give the vendor a profit in excess of the one third percentage of profit shown in column 4 of the said schedule opposite the name of such article, such percentage of profit to be calculated on the maximum price which the vendor would be entitled to receive under this Order had the sale thereof been made by him to a reseller as in sub-clause (1) hereof provided.

(5) If any difference arises as to the proper description of any article with reference to the Second Schedule hereto, the same shall be referred to the Controller of Supplies whose decision thereon shall be final and conclusive.

14.—(1) Notwithstanding anything in this Order contained no person shall sell any imported article unless such person—

- (a) being an importer or importer and reseller, is in possession of the invoice relating to such article and of such other documents relating thereto as are referred to in sub-paragraphs (ii), (iii) and (iv) of paragraph (a) of the definition of basic value in clause 2 of this Order;
- (b) being a reseller, is in possession of the price-certificate furnished to him by the seller at the time of the sale relating to such article and of a document relating thereto showing the reasonable expenses incurred by such person for the transport of such article from the place at which he has taken delivery thereof to the place where he sells the same.

No sale unless seller in possession of certain documents.

(2) Any person desiring to sell any imported article without being in possession of the documents referred to in sub-clause (1) of this clause shall before selling the same apply to the District Prices Committee of the District in which he resides for the fixing of the maximum price at which such article shall be sold.

(3) Any person desiring to sell any thing in which any article was packed or contained when imported into the Colony after such article has been consumed or disposed of shall, before selling the same, apply to the District Prices Committee of the District in which he resides for the fixing of the maximum price at which such thing shall be sold.

15. No person shall in the course of any business transfer, agree to transfer or offer to transfer to another person the property in any imported article, whether with or without any further consideration, for a consideration which consists of or includes the transfer by that other person of the property in other articles whether imported or not.

Barter of articles prohibited.

16.—(1) Notwithstanding anything in this Order contained the Commissioner of each District may appoint a committee in his District consisting of not less than 3 and not more than 5 persons under his chairmanship (in this Order referred to as "the District Prices Committee") and such committee may on its own motion or on an application by the owner of any imported article fix the maximum price at which such article, not being an article the price of which has been specifically fixed by or under an order made by me under regulation 61 of the Defence Regulations, 1940 to (No. 1) 1943, shall be sold.

District Prices Committee.

(2) Where a District Prices Committee has fixed under the provisions of sub-clause (1) hereof the maximum price at which any imported article shall be sold the chairman shall issue to the owner of the article an order under his hand stating the maximum price at which the article named in the order shall be sold and such order may contain such terms and conditions as may be specified therein.

(3) Upon the issue by the chairman of an order under the provisions of sub-clause (2) hereof, no person whether such person is the person named in such order or not, shall sell any imported article to which the order relates except in accordance with the terms and conditions and the price therein specified.

17. Every reseller or importer and reseller upon selling any imported article to any member of the public shall if so required by the purchaser supply such purchaser with a signed receipt specifying the article sold, the price paid for such article and the date of the sale.

Receipts.

Lists and labels.

18.—(1) Every person who exposes for sale, or holds a stock of any imported article shall :—

(a) exhibit, and keep exhibited at a conspicuous place in his business premises a list showing the maximum price at which each and every such article is offered for sale (in this clause referred to as "the list").

The list shall—

- (i) be typewritten or legibly written in ink; and
- (ii) shall bear the date on which it is made; and
- (iii) shall give a sufficiently detailed description of each article so as to enable a prospective purchaser to identify the article purchased with the article described in the list; and
- (iv) shall be signed at the end thereof by the owner of the imported article :

Provided that if the list consists of more than one sheet each such sheet shall be signed by such owner and all such sheets shall be bound together and numbered consecutively; and

(b) display on each and every such article a label whereon the selling price of such article is shown in large and legible characters printed or written in ink :

Provided that when an article forms one of a group of articles of the same kind, quality and price all stored at one and the same place in the premises it shall be sufficient if one label showing the selling price of such article is displayed in a conspicuous place on such group.

(2) Every alteration, cancellation or erasure made in any list shall be initialled in ink by the owner of the imported article who shall also record thereon the date on which such alteration, cancellation or erasure was made.

(3) Notwithstanding anything in this Order contained but without prejudice to the operation of clauses 13, 14 and 16 of this Order no person shall sell any imported article in excess of the maximum price shown :—

- (i) in the list; and
- (ii) on the label displayed thereon.

(4) The maximum price shown in the list and on any label at which each such article is offered for sale shall not exceed the maximum price at which such article may be sold under the provisions of this Order.

Appointment of inspectors.

19. The Commissioner of each District may appoint inspectors to enquire :—

- (a) into the stocks of any imported articles which are in the possession or under the control of any person or persons,
- (b) into the basic value of any imported article or the sale price thereof,
- (c) whether the provisions of this Order have been or are being complied with.

Powers of inspectors.

20. Every inspector appointed under the provisions of clause 19 of this Order may—

- (i) require any person to make a declaration in writing—
 - (a) of the stock of any imported article in his possession or under his control; and
 - (b) of the basic value of any imported article or the sale price thereof; and thereupon such person shall make a declaration in writing accordingly;
- (ii) enter upon any premises for carrying out any inspection or search reasonably required in connection with the purpose for which he has been appointed.

Persons to permit entry of inspectors.

21. Every person shall permit any inspector appointed under the provisions of clause 19 of this Order to enter upon his premises for carrying out any inspection or search reasonably required in connection with the purpose for which he has been appointed.

Questions by inspectors and production of documents.

22. At any inspection or search of premises made under the provisions of clause 20 of this Order the owner or person in charge of the premises at the time, shall—

- (a) answer truly all questions put to him by the inspector carrying out such inspection or search; and
- (b) produce for inspection to such inspector all books and documents in his possession or under his control.

Normal quantity only to be possessed.

23.—(1) Save under the authority of a permit under my hand no person shall have in his possession or under his control a quantity of any imported article which exceeds the normal quantity.

(2) In this clause the expression "normal quantity" means such quantity as would be required for use or consumption in the household, establishment or place of business of that person during a period of 60 days immediately following the date upon which he acquired same or such longer period as ought fairly to be allowed by reason of the nature of the imported article or in view of the existence of any special circumstances.

(3) Nothing in this clause shall apply to—

- (a) any importer;
- (b) any importer and reseller; or
- (c) any reseller,

in respect of any imported article held by him in connection with his business.

- 24.—(1) No person carrying on a business in the course of which any imported articles are normally sold and who has in his possession or under his control in the course of that business a stock of such articles shall, when asked by any other person (hereafter in this clause referred to as "the buyer") to sell articles of that description, or whether he has such articles,
- Holding up stocks.
- (a) refuse to sell such articles or deny that he has such articles or use any words or give any other indication calculated to lead the buyer to suppose that he has not got such articles or will not or cannot sell them; or
- (b) offer to sell such articles subject to a condition requiring the buying of any other articles (whether imported or not) or the making of any payment in respect of any service or subject to any other condition, except a condition that the buyer shall pay the price thereof.
- (2) It shall be a defence for a person charged with a contravention of sub-clause (1) of this clause to prove to the satisfaction of the Court—
- (a) that the buyer was not ready and willing to pay the price of the article forthwith;
- (b) that the sale of the article having regard to the quantity thereof which he was requested to sell would:—
- (i) involve a breach of some obligation lawfully binding on him; or
- (ii) interfere with arrangements made by him for an orderly disposal of his stocks amongst his regular customers.
25. Except under the authority of a permit under my hand every person who carries on business in respect of any imported articles who has in his possession or under his control in any part of the Colony any such articles, shall keep on his premises in which he usually carries on business a reasonable stock of such articles to meet the reasonable demands of the public or of prospective purchasers.
- Reasonable stock to be kept on premises.
26. Whenever the price for the whole quantities of any imported articles involves the payment of a fraction of ten paras, there may be charged and paid therefor a sum of ten paras.
- Fraction of ten paras.
27. Whenever any imported article before it is used or sold is made up, modified, altered or repaired, in every such case the following provisions shall have effect, that is to say—
- Imported articles made up, etc. before sale.
- (a) the person who sells any such article shall supply the purchaser with a receipt showing separately the price charged in respect of such article apart from any making up, modification, alteration or repair;
- (b) the price charged in respect of such article apart from any making up, modification, alteration or repair shall not exceed the maximum price at which such article may otherwise be sold or disposed of under the provisions of this Order;
- (c) the amount charged in respect of any making up, modification, alteration or repair shall not exceed the actual cost incurred in connection therewith including reasonable charges for overhead expenses and for labour.
28. Nothing in this Order shall apply to, or affect:—
- Savings.
- (a) any imported article in respect of which the sale price has been specifically fixed by or under any order made by me under regulation 61 of the Defence Regulations, 1940 to (No. 1) 1943, subsisting for the time being;
- (b) any *bona fide* baggage of a passenger, the property of and accompanied by such passenger entering the Colony;
- (c) any article which the Controller of Supplies is satisfied that it has been imported by any person for his personal use or the use of his family and not for sale;
- (d) the sale by auction of imported articles, being used or second-hand private effects sold in the private dwelling house of the owner thereof or in premises exclusively used for that purpose.
29. The schedules hereto may be amended by me by notice published in the *Gazette* and upon such publication such amendment shall form part of this Order for all purposes.
- Amendment of schedules.
30. Any person who—
- Penalties.
- (a) acts in contravention of, or fails to comply with, any of the provisions of this Order;
- (b) makes or causes to be made in any book kept under the provisions of this Order any entry which is false in any material particular;
- (c) makes under any of the provisions of this Order any return or declaration which is false in any material particular;
- (d) gives any price-certificate or any receipt under the provisions of this Order which is false in any material particular; or
- (e) knowingly misleads or otherwise interferes with or impedes any person exercising any powers or performing any duties under the provisions of this Order,
- is liable to the penalties prescribed in the Defence Regulations, 1940 to (No. 1) 1943.

Order additional and not in derogation. Date of commencement, repeal and saving.

31. The provisions of this Order shall be in addition to and not in derogation of the provisions of any other Order, Law or Public Instrument.

32. This Order shall come into operation on the 1st day of October, 1943, and thereupon the Defence (Regulation of Sale Prices) (Imported Articles) Orders, 1941 to 1942,* shall be repealed:

Provided that—

- (a) registration under clause 8 of this Order may be effected and certificates of registration issued at any time after the publication of this Order in the *Gazette* subject to the restriction that any certificate of registration issued thereunder shall not have any effect until the 1st October, 1943;
- (b) such repeal shall not affect—
 - (i) the previous operation of any order so repealed;
 - (ii) anything duly done or suffered under any order so repealed;
 - (iii) any penalty incurred in respect of any contravention of any order so repealed;
 - (iv) any investigation, legal proceeding or remedy in respect of any such right, obligation, liability or penalty as aforesaid;

and any such investigation, legal proceeding or remedy may be instituted or enforced and any such penalty may be imposed, as if this Order had not been made.

* *Gazettes* : Supplement No. 3 : 12.2.1941, 23.4.1941, 9.2.1942.

FIRST SCHEDULE.

PART 1—(Clause 8 (1)).

To the Competent Authority.

I the undersigned.....(name in full) of.....(full residential address) hereby apply under clause 8 (1) of the Defence (Control of Sale Prices of Imported Articles) Order, 1943, for registration as { an importer, an importer and reseller, a reseller.

My business premises are situated at.....(full business address) and I am a person who, during the period commencing the 1st day of August, 1939, and ending the 19th day of August, 1939, both days inclusive carried on business in respect of

Dated this....day of.....194...

Signature of Applicant :

PART 2—(Clause 8 (2)).

This is to certify that.....(name in full) of.....(full residential address) carrying on business at.....(full business address) has this day been registered by me as { an importer, an importer and reseller, a reseller.

of under the provisions of clause 8 of the Defence (Control of Sale Prices of Imported Articles) Order, 1943.

Terms, Limitations and Conditions.

..... (Signed).....

PART 3—(Clause 9).

To the Competent Authority.

1	2	3	4	5	6	7
Item No. as shown in column 1 of Second Schedule	Description of article as shown in column 2 of Second Schedule	Quantity of article imported	Date of taking delivery	Page No. in Imports Record Book	Basic value	Place where stored (full address)

Dated this....day of.....194...

Signature..... of.....(full business address).....

PART 4—(Clause 10 (a)).

Form of a page in an "Imports Record Book"—(Clause 10 (a)).

Page.....

Number of item : (as in column 1 of Second Schedule).....
 Description of article : (as in column 2 of Second Schedule).....

1	2	3	4	5
Date of taking delivery	Name of exporting Firm as shown in the invoice	Quantity of imported article	Basic value	Reference to page and date in Sales Record Book respecting sales of this article

Note : In respect of any stock in hand the date to be inserted in column 1 shall be the date of registration.

PART 5—(Clause 10 (b)).

Form of a page in a "Sales Record Book"—(Clause 10 (b)).

Page.....

1	2	3	4	5	6	7
Date of sale	Reference to page in Imports Record Book relating to article sold	Quantity of article sold	Name & Address of purchaser (in full)	Sale price-rate	Total sale price	Serial No. of Price-certificate issued

PART 6—(Clause 11 (2)).
 Form of Price-certificate (Clause 11 (2)).

1. Serial Number.....
 2. Name and business address of importer or importer and reseller or reseller.....
 3. Name and business address of reseller purchasing article.....
 4. Item number and description of article sold
 5. Quantity of article sold
 6. Price charged in respect of article sold
 7. Reference to page in the Imports/Purchase Record Book relating to article sold.....
 8. Date of Sale.....
- Signature of importer
 or
 importer and reseller
 or
 reseller

PART 7—(Clause 12 (a)).

Form of a page in a "Purchase Record Book"—(Clause 12 (a)).

Page.....

Item number : (as in column 1 of Second Schedule).....
 Description of article : (as in column 2 of Second Schedule).....

1	2	3	4	5	6	7
Date of purchase	From whom purchased (full name and address)	Quantity purchased	Serial No. of price-certificate	Purchase price rate	Transport expenses (if any) from place of purchase to reseller's premises	Maximum sale price

Note : In respect of any stock in hand the date to be inserted in column 1 shall be the date of registration.

PART 8—(Clause 12 (b)).

Form of a page in a "Sales Record Book"—(Clause 12 (b)).

Page.....

1	2	3	4	5	6
Date of sale	Reference to page in Purchase Record Book relating to such article.	Quantity of article sold	Sale Price-rate.	Total Sale price	Serial number of Price-certificate issued (if any)

SECOND SCHEDULE—(Clause 13).

1	2	3	4
Item No.	Description of Articles.	Approved maximum percentage of profit for importers.	Approved maximum percentage of profit for resellers.
	I.—ARTICLES OF FOOD, DRINK & TOBACCO :—	%	%
1	Bacon and ham	12½	12½
2	Baking powder, yeast and rennets	15	15
3	Beans and peas	7½	10
4	Beer, ale and other malt liquors	12½	12½
5	Biscuits—Bread	10	10
6	Botergo	15	15
7	Butter, common	7½	10
8	Butter, table	15	15
9	Butter, substitutes	7½	10
10	Caviar, black	15	15
11	Caviar, red, known as "tarama"	7½	10
12	Cheese, common	10	10
13	Cheese, fine	12½	12½
14	Chocolates and confectionery	15	15
15	Cider	12½	12½
16	Cocoa and chicory	15	15
17	Coffee, raw	7½	10
18	Coffee, roasted or ground	12½	12½
19	Corn, grain and flour :—		
	Bran, maize, barley, wheat and flour of all kinds	7½	7½
20	Fish, dried, salted or pickled	7½	10
21	Fish, tinned in oil or tomato	7½	12½
22	Fodder for cattle	7½	7½
23	Fruit :—		
	(a) Bottled and tinned	15	15
	(b) Currants	15	15
	(c) Dates	10	10
	(d) Jams and jellies	15	15
	(e) Nuts of all kinds	10	10
	(f) All other kinds of fruits	15	15
24	Olives	7½	12½
25	Fruit juices of all kinds	15	15
26	Glucose	7½	10
27	Macaroni and vermicelli	7½	10
28	Milk, preserved	10	10
29	Mineral and aerated waters	10	10
30	Oils, edible :—		
	(a) in bulk	7½	7½
	(b) in bottles or in small tins	10	12½
31	Provisions, tinned, bottled, smoked, dried, etc., in fancy receptacles not otherwise specified	10	10
32	Rice	10	10
33	Saccharine	7½	10
34	Salt, refined, for table use	15	20
35	Sesame	10	15
		10	10

1	2	3	4
Item No.	Description of Articles.	Approved maximum percentage of profit for importers.	Approved maximum percentage of profit for resellers.
		%	%
36	Spices	10	20
37	Spirits of all sorts, spirituous compounds, liqueurs and cordials	12½	12½
38	Sugar	7½	7½
39	Tea	12½	12½
40	Tobacco, unmanufactured	7½	7½
41	Tumbeki	7½	12½
42	Tobacco manufactured :—		
	(a) Cigarettes and tobacco	20	20
	(b) Cigars	12½	15
	(c) Snuff	15	20
43	Tomato paste and sauce	10	10
44	Wine :—		
	(a) Sparkling, in bottles	12½	12½
	(b) Other, in bottles	10	10
	(c) Other, in bulk	7½	7½
45	All other articles of Food and Drink not otherwise specified	10	10
	II.—RAW MATERIALS AND ARTICLES		
	MAINLY UNMANUFACTURED :—		
46	Asphalt and Bitumen	7½	7½
47	Coal	7½	10
48	Drugs, raw	15	15
49	Gum, mastic	15	15
50	Hides and skins, raw, of all kinds	7½	12½
51	Nuts, dom and ivory	7½	7½
52	Oils, non-edible :—		
	(a) Linseed	12½	12½
	(b) Pyrene oil	12½	12½
	(c) Crude petroleum	10	10
	(d) Other	12½	12½
53	Fats, non-edible	12½	15
54	Greases	12½	12½
55	Resin	12½	12½
56	Plants, bulbs, cuttings and seeds (agricultural and horticultural)	15	15
57	Potato seeds	7½	12½
58	Shellac	15	15
59	Silkworm eggs	15	20
60	Sulphur	7½	12½
61	Tanning material of all kinds	10	10
62	Tar pitch	10	10
63	Wax :—		
	(a) Bees	10	12½
	(b) Other	10	12½
64	Timber :—		
	(a) Mahogany, walnut, oak, teak and beech	15	15
	(b) Veneers	15	15
	(c) Staves, hoops and bungs	10	10
	(d) Ready cut	10	10
	(e) Other	10	12½
65	Goods unmanufactured not otherwise specified	15	15
	III.—ARTICLES WHOLLY OR MAINLY MANUFACTURED :—		
66	Coke, foundry and manufacture fuel	10	12½
67	Earthenware, china, glass and glassware :—		
	(a) Bricks and tiles	10	10
	(b) Bottles and demijohns	15	20
	(c) Common window glass of natural colour	15	20
	(d) China and earthenware	20	25
	(e) Glass and glassware, other	20	25

1	2	3	4
Item No.	Description of Articles.	Approved maximum percentage of profit for importers.	Approved maximum percentage of profit for resellers.
68	Stones :— (a) Millstones and grinding stones	9% 10	% 10
	(b) Other stones	15	15
69	Asbestos manufactures	15	15
70	Talc and soapstone	7½	10
71	Iron and steel and manufactures thereof :—		
	(a) Pig iron	7½	10
	(b) Bars, joists, rods, plates, sheets, tubes and pipes including galvanized	10	10
	(c) Fittings for tubes and pipes	15	15
	(d) Wire and wire rope of all kinds	10	10
	(e) Anchors and chains for ships	10	10
	(f) Baths, bedsteads	15	15
	(g) Buckets	10	10
	(h) Nails of all kinds	10	10
	(i) Safes	15	15
72	Manufactures of iron-steel not otherwise specified	15	15
73	Non-Ferrous metals and manufactures thereof :—aluminiumware, antimonyware, brassware, copperware, lead manufactures, tin manufactures and zinc manufactures	10	15
74	Hardwares, cutlery, implements and instruments :—		
	(a) Hardware and cutlery	15	15
	(b) Implements and tools	10	10
	(c) Instruments and appliances	10	10
	(d) Spectacles and sunglasses	15	20
	(e) Photographic appliances	15	25
	(f) Clocks and watches and parts thereof	20	25
	(g) Electrical goods, apparatus and parts thereof	15	20
	(h) Radio Receiving Sets	30	20
75	Machines, engines, pumps and parts thereof	15	15
76	Sewing and knitting machines and parts thereof	15	15
77	Typewriters and parts thereof	15	20
78	Windmills and parts thereof	15	15
79	Textiles :—		
	(a) Cotton yarn, and threads	10	10
	(b) Other yarn and threads	15	15
	(c) Cotton piece goods	17½	15
	(d) Other cotton manufactures	20	17½
	(e) Hemp and jute manufactures of all kinds	7½	10
	(f) Linen manufactures of all kinds	20	17½
	(g) Silk and artificial silk manufactures of all kinds	25	25
	(h) Woollen piece goods	17½	15
	(i) Woollen manufactures of all kinds	20	17½
	(j) Other textiles made of admixtures from any of the above materials	17½	15
80	Boots and shoes made of leather or of any other material	12½	10
81	Chemicals	7½	10
82	Drugs and medicines	15	15
83	Dyes and colours	15	15
84	Paint, varnishes and putty	15	15
85	Candles and night-lights	10	12½
86	Lubricating oils	10	10
87	Petrol and benzine	10	10
88	Petroleum and kerosene	10	10
89	Turpentine	12½	12½

1	2	3	4
Item No.	Description of Articles.	Approved maximum percentage of profit for importers.	Approved maximum percentage of profit for resellers.
90	Leather :—	%	%
	(a) Sole leather	20	10
	(b) Dressed	15	10
	(c) Manufactures thereof except boots and shoes	20	20
91	Paper :—		
	(a) carton, cigarette, packing and printing	10	10
	(b) playing cards and other paper goods	15	15
92	Vehicles :—		
	(a) Carriages and carts and parts thereof	20	25
	(b) Cycles and parts thereof	20	25
	(c) Motor cars, motor cycles and parts thereof	20	25
	(d) Other Vehicles and parts thereof	20	25
93	Rubber manufactures :—		
	(a) Tyres and tubes for motor cars, motor cycles and cycles	20	25
	(b) Other	20	25
94	Arms, ammunitions and explosives :—		
	(a) Arms of all kinds and parts thereof	25	20
	(b) Ammunitions, cartridges, shot and caps, explosives, fuses inclusive	15	15
95	Blacking and polishes	12½	12½
96	Books, printed, atlases and maps	20	25
97	Brooms and brushes	10	15
98	Cement	10	10
99	Cork, manufactures of, including crown corks	10	15
100	Furniture	20	20
101	Furs and other skins, dressed and manufactures thereof	25	25
102	Glue	10	10
103	Jewellery	25	25
104	Manure, chemical	7½	10
105	Matches	7½	7½
106	Musical instruments and parts thereof	20	20
107	Perfumery and perfumed spirits	25	25
108	Printing ink and printing material	10	15
109	Soap :—		
	(a) Common	7½	10
	(b) Perfumed	20	20
110	Starch	10	10
111	Stationery of all kinds	20	25
112	Straw manufactures	20	25
113	Toys	20	25
114	Wood manufactures :—		
	(a) Casks, vats and parts thereof	10	10
	(b) Plywood	15	15
	(c) Other, except furniture	15	15
115	Silver and silver plated goods	20	20
116	Manufactured articles not otherwise specified	20	20
	IV.—ANIMALS, NOT FOR FOOD :—		
117	Horses and mares	20	20
118	Other kinds of animals	20	20

R. N. HENRY,
Controller of Supplies,
Competent Authority.