2. These regulations shall come into operation on the first day of January, nineteen hundred and fifty-two, and may be cited as the Gas (Quality) (Amendment) Regulations, 1951.

Dated this twenty-first day of December, nineteen hundred and fifty-one.

Geoffrey Lloyd,
Minister of Fuel and Power.

EXPLANATORY NOTE

(This note is not part of these regulations, but is intended to indicate their general purport.)

The Gas (Quality) Regulations, 1949, which prescribed standards of pressure and purity to be complied with by gas boards, re-enacted a requirement made by the Gas (Carbon Monoxide) Order, 1922, that gas which contained carbon monoxide should have the distinctive pungent smell of coal gas which gave early warning of escapes and leakages.

Certain other types of gas are now being supplied which do not contain carbon monoxide. These regulations amend the Gas (Quality) Regulations, 1949, so as to require all gas supplied by gas boards to have a distinctive smell.

GOODS AND SERVICES (PRICE CONTROL)

APPAREL

The Infants' and Children's General Apparel (Maximum Prices) Order, 1951

1951 No. 2284

Made - - - -	21*st December*, 1951
Laid before Parliament	22*nd December*, 1951
Coming into Operation	7*th January*, 1952

The Board of Trade in pursuance of the powers conferred upon them by Sections 1, 13 and 18 of the Goods and Services (Price Control) Act, 1941(a), as amended by the Defence (Price Control) Regulations, 1945(b) (which are continued in force by the Supplies and Services (Continuance) Order, 1951(c),) hereby order as follows:—

General

1.—(1) The maximum price to be charged in the course of the business of a manufacturer, an importer, a wholesaler or a retailer on a sale of goods to which this Order applies, shall be computed in accordance with the following provisions of this Order.

(a) 4 & 5 Geo. 6. c. 31. (b) S.R. & O. 1945 (No. 1613) II, p. 81.
(c) S.I. 1951 No. 2116, *see* Vol. III, p. 27.

(2) The goods to which this Order applies (hereinafter referred to as "goods") are infants' and children's new apparel of a description specified in the First Schedule hereto, not being—

(i) goods to which the utility mark shown in the Second Schedule to the Utility Mark and Apparel and Textiles (General Provisions) Order, 1947(a), has been applied in pursuance of that or any other Order: or

(ii) goods the maximum prices of which are controlled by Orders made by the Board of Trade under Section 1 of the Goods and Services (Price Control) Act, 1941, as so amended, (other than this Order) or under the Defence (General) Regulations, 1939; or

(iii) goods sold pursuant to an order placed in the United States of America or in the Dominion of Canada, and upon terms that payment is made in United States or Canadian dollars and that the goods are supplied to a person resident in the United Kingdom; or

(iv) apparel made wholly or mainly of fur skin; or

(v) (in relation to a manufacturer) knitted, netted or crocheted apparel or apparel made from knitted, netted or crocheted fabrics other than warp knitted rayon fabrics; or

(vi) overalls; or

(vii) headwear; or

(viii) braces, handwear, handkerchiefs, belts, collars, neckbands, cuffs or accessories to apparel.

Manufacturer

2. The maximum price to be charged in the course of the business of a manufacturer in respect of goods of any description being sold to any class of customer shall be—

(i) if similar articles of that description were being sold to that class of customer in the ordinary course of that business during the basic period, an amount calculated at the same rate as that at which the price (before any deduction by way of discount) being charged for the smallest quantity of such similar articles was calculated or, if different prices were being charged for such smallest quantity of similar articles in the basic period, the rate at which the lowest of such different prices was calculated;

(ii) in any other case, the manufacturer's costs of production and sale and the appropriate percentage thereof specified in column 2 of the Second Schedule hereto.

Computation of the manufacturer's costs of production and sale

3.—(1) For the purposes of this Order and subject to the following provisions of this Article, the manufacturer's costs of production and sale in relation to any goods shall be such amount as is reasonably justified in relation to those goods by reference to the matters specified in the Third Schedule hereto (or such of them as are appropriate to that case) taken as a whole.

(2) In computing his costs of production and sale the manufacturer shall not take into account the amount of any increase in that part of any such costs computed by reference to the relevant matters (other than the cost of

(a) S.R. & O. 1947 (No. 2624) II, p. 160.

the provision of materials) set out in the Third Schedule hereto which is due to—

(*a*) any increase in the rate or scale of wages, salaries or commission paid or payable by him, agreed after the 4th day of February, 1948, or

(*b*) any change in the terms or conditions of employment of persons employed by him agreed after that date,

not being an increase or change to which effect was given by the Dressmaking and Women's Light Clothing Wages Council (England and Wales) Wages Regulation Order, 1948(**a**), or the Dressmaking and Women's Light Clothing Wages Council (Scotland) Wages Regulation (No. 2) Order, 1948(**b**), or the Dressmaking and Women's Light Clothing Wages Council (Northern Ireland) Wages Regulation (No. 1) Order, 1948(**c**).

Imported goods. Importer and Wholesaler

4. The maximum price to be charged in the course of the business of an importer, in respect of goods imported into the United Kingdom in the course of that business, or a wholesaler, in respect of such goods, shall be—

(*a*) on a sale otherwise than by retail, the landed cost and the appropriate percentage thereof specified in column 4 of the First Schedule hereto ;

(*b*) on a sale by retail, the landed cost and the appropriate percentage thereof specified in column 5 of the said First Schedule.

Other goods. Wholesaler

5.—(1) The maximum price to be charged on a sale of goods to which Article 4 does not apply in the course of the business of a wholesaler who, in respect of those goods, conducts a regular selling organisation for supplying the retail trade and who carries, in a warehouse or other storage premises, stocks of such goods which are substantial in relation to his turnover, shall be—

(*a*) on a sale otherwise than by retail, the purchase price paid or agreed to be paid to the manufacturer by the first purchaser and the appropriate percentage thereof specified in column 2 of the First Schedule hereto ;

(*b*) on a sale by retail, computed in accordance with the provisions of Article 6 as if such wholesaler were a retailer.

(2) The maximum price to be charged on a sale of goods to which Article 4 does not apply in the course of the business of any other wholesaler shall be—

(*a*) on a sale otherwise than by retail, the purchase price paid or agreed to be paid to the manufacturer by the first purchaser and 5 per cent. thereof ;

(*b*) on a sale by retail, computed in accordance with the provisions of Article 6 as if such wholesaler were a retailer.

Retailer

6. The maximum price to be charged in the course of the business of a retailer in respect of goods shall be the purchase price paid or agreed to be paid to the manufacturer, importer or wholesaler by the first purchaser, being a retailer, and the appropriate percentage thereof specified in column 3 of the First Schedule hereto.

(a) S.I. 1948 (No. 1999) I, p. 4471. (b) S.I. 1948 (No. 2150) I, p. 4482.
(c) S.R. & O. (N.I.) 1948 No. 288.

Composite Businesses

7.—(1) In relation to a business which, in respect of goods, consists of at least two of the following, namely, a manufacturing branch, a wholesale branch and a retail branch, in relation to which the prescribed conditions are fulfilled, each such branch may be treated as a wholly separate business, and—

(i) the maximum price at which goods may be transferred from the manufacturing branch shall be computed in accordance with the provisions of Article 2 hereof as if such transfer were a sale;

(ii) the maximum price to be charged in respect of goods sold by the wholesale branch shall be computed by adding to the wholesale cost either the prescribed percentage thereof or an amount equal to the appropriate percentage of such cost specified in column 2 of the First Schedule hereto;

(iii) the maximum price to be charged in respect of goods sold by the retail branch shall be computed in accordance with the provisions of Article 6 except that for the reference to the purchase price paid or agreed to be paid by the first purchaser there shall be substituted a reference to the retail cost.

(2) In this Article—

(i) "prescribed conditions" means

(*a*) that separate records and books of account are kept in respect of the manufacturing branch, the wholesale branch and the retail branch of the business (as the case may be), including records showing the transfer of goods from one branch to another branch, and the amount at which such goods were transferred, and

(*b*) that, where there is a wholesale branch of the business, there is maintained in connection with that branch a warehouse or other storage premises used for carrying stocks of the business which are substantial in relation to the turnover of that branch, and there is conducted in connection with that branch either a regular selling organisation for supplying the retail trade or a central warehouse, and

(*c*) that a notice in writing, in duplicate, signed by a person competent to do so, stating that the conditions set out in head (*a*) and (where applicable) head (*b*) of this definition have been fulfilled, is forwarded to, and the duplicate of such notice has been returned by, the Secretary of the Central Price Regulation Committee:

Provided that, if, in relation to goods, a notice in respect of the conditions so set out was so forwarded and the duplicate thereof returned before the date of this Order, then such notice shall be deemed a compliance with the provisions of this head;

(ii) "wholesale cost" means, in relation to the wholesale branch—

(*a*) in respect of goods purchased from a manufacturer, importer or wholesaler, the purchase price paid or agreed to be paid to the manufacturer or importer by the first purchaser, and

(*b*) in respect of goods transferred to the wholesale branch by the manufacturing branch, the purchase price at which such goods were so transferred;

(iii) " retail cost " means, in relation to the retail branch—

(*a*) in respect of goods purchased from a manufacturer, importer or wholesaler, the purchase price paid or agreed to be paid to the manufacturer, importer or wholesaler by the first purchaser, being a retailer,

(*b*) in respect of goods transferred to the retail branch by the manufacturing branch, the purchase price at which such goods were so transferred,

(*c*) in respect of goods transferred to the retail branch by the wholesale branch (being a branch in which the maximum price chargeable in respect of every sale of goods by that branch is computed by adding the prescribed percentage thereof to the wholesale cost), the wholesale cost of the wholesale branch together with the prescribed percentage thereof,

(*d*) in respect of goods transferred to the retail branch by the wholesale branch (not being a branch referred to in head (*c*) of this definition), the wholesale cost of the wholesale branch: provided that, in the case of goods of descriptions mentioned in the First Schedule which are despatched from a central warehouse of such wholesale branch, the wholesale cost may be increased by an amount equal to 5 per cent. thereof;

(iv) " central warehouse " means a warehouse of a wholesale branch from which warehouse not less than 10 retail branches are being supplied or were being supplied on a date when one or more of such branches was closed down as a direct result of having sustained war damage, and such remaining branches continued to be so supplied;

(v) " prescribed percentage " means the percentage which bears to the appropriate percentage specified in column 2 of the First Schedule the same ratio as the aggregate of—

(*a*) the wholesale cost of goods sold to retailers, and

(*b*) in respect of goods of the descriptions specified in the First Schedule which are despatched from a central warehouse of the wholesale branch to the retail branch of the same business, one fifth of the wholesale cost of such goods transferred

bears to the aggregate of the wholesale cost of—

(*c*) goods sold to retailers, and

(*d*) goods transferred to the retail branch,

during the six-monthly accounting period immediately preceding the day on which such goods were so sold or transferred;

(vi) " war damage " has the meaning assigned in sub-sections (1) and (3) of Section 2 of the War Damage Act, 1943(a).

Rounding and Discount

8. Notwithstanding anything in this Order—

(i) on a sale by a wholesaler of goods, the maximum price of which, computed in accordance with the provisions of this Order, is or exceeds the sum of 3s., the maximum price shall be rounded to the nearest penny;

(a) 6 & 7 Geo. 6. c. 21.

(ii) on a sale of goods by retail the maximum price computed in accordance with the appropriate foregoing provisions of this Order shall be rounded to the nearest halfpenny if that price does not exceed 5s. and to the nearest penny if that price exceeds 5s.;

(iii) on a sale of goods (otherwise than by retail) the maximum price computed in accordance with the foregoing provisions of this Order shall be reduced by an amount equal to 2½ per cent. thereof in any case in which payment for those goods is made or tendered before the tenth day of the month next following that in which they were consigned by the seller to or to the order of the buyer.

Invoices

9. In relation to imported goods sold in the course of the business of an importer or a wholesaler and bought in the course of the business of a wholesaler, the Price-Controlled Goods (Invoices) Order, 1943(a), shall have effect as if, in the invoice to be furnished, the seller were required (in addition to the particulars referred to in Article 2 of that Order) to include statements that the goods were imported, and of the landed cost thereof.

Interpretation

10. In this Order—

"apparel" means garments, but does not include boots, shoes, overshoes, slippers or clogs;

"basic period" means in relation to the sale of any articles or the performance of any service—

(*a*) if those articles were being sold or that service was being performed in the period of two months which ended on the 31st day of January, 1948, that period;

(*b*) if those articles were not being so sold or that service was not being so performed but those articles were being sold or that service was being performed in the ten months which ended on the 30th day of November, 1947, then the period of two months which ended on the day next following the date on which those articles were last sold or that service was last performed;

"infants' and children's apparel" means such apparel of a kind suitable for young children's wear as is exempt from purchase tax under the Finance Act, 1948(b);

"landed cost" means, in relation to the sale of imported goods, an amount equal to the aggregate of—

(*a*) the price (after all deductions by way of discount other than cash or settlement discounts not exceeding 5 per cent.) paid or agreed to be paid by the importer, and

(*b*) all sums (in so far as they are not included under (*a*) above) paid or payable by the importer in respect of packing, insurance, freight to the port of entry, import duties and customs clearance charges;

"manufacture", which includes "making up", means, in relation to any person, the carrying out by that person in the course of his business of any process in the production of goods or the procuring by him in the course of his business of the carrying out of such a process in pursuance of a contract of work and labour (with or without the provision of materials); and "manufacturer" has the corresponding meaning;

(a) S.R. & O. 1943 (No. 604) I, p 309. (b) 11 & 12 Geo. 6. c. 49.

"maximum price" means the price payable before any deduction by way of discount; and delivery charges shall be included in the said price except that

(i) in calculating the maximum price to be charged on a sale of any goods by retail, the cost actually paid or incurred of delivering those goods to the customer may be excluded, and

(ii) in calculating the maximum price to be charged on a sale of any goods otherwise than by retail, the cost actually paid or incurred of delivering those goods may be excluded, where the price of those goods, or, if the goods are included in a parcel comprising other articles, the price of the parcel (exclusive of purchase tax and such cost of delivering) does not exceed £10 on a sale by a manufacturer, or £2 on any other sale;

"purchase price" means the price after all deduction by way of discount, other than cash or settlement discounts not exceeding 5 per cent.; and delivery charges may be included in the calculation of the purchase price of any goods except where the price of the goods purchased, or, if the goods were included in a parcel comprising other articles, the price of the parcel (exclusive of purchase tax and delivery charges) did not exceed £2.

11. The Orders mentioned in the Fourth Schedule hereto are hereby revoked.

12. This Order may be cited as the Infants' and Children's General Apparel (Maximum Prices) Order, 1951, and shall come into operation on the 7th day of January, 1952.

Dated this 21st day of December, 1951.

Peter Thorneycroft,
President of the Board of Trade.

FIRST SCHEDULE

1. Description of Goods	2. Wholesaler's percentage figure of price paid	3. Retailer's percentage figure of price paid	4. Importer's and wholesaler's percentage figure of landed cost on a sale otherwise than by retail	5. Importer's and wholesaler's percentage figure of landed cost on a sale by retail
	Per cent.	Per cent.	Per cent.	Per cent.
1. Outer clothing	25	50	30	55
2. Underwear and nightwear (other than infants' napkins)	25	42·86	30	47·86
3. Stockings and socks ...	21·22	42·86	26·22	47·86
4. Infants' napkins ...	16·28	25	21·22	30

NOTE.—The percentage figures specified in Columns 2 and 3 are expressed as percentages of the price paid, and in Columns 4 and 5 as percentages of the landed cost. The equivalent percentage figures expressed as percentages of the selling price are as follows:—

Percentage figure of price paid or landed cost	Equivalent percentage figure of selling price
55	35.48
50	33⅓
47.86	32.38
42.86	30
30	23
26.22	20.8
25	20
21.22	17½
16.28	14

SECOND SCHEDULE

Column 1	Column 2
Description of Goods	Manufacturer's percentage of costs of production and sale
Oilskin garments	6
Other apparel	5

THIRD SCHEDULE

MANUFACTURER'S COST OF PRODUCTION AND SALE

Matters to be regarded in ascertaining costs

1. Costs of the provision of materials (including allowances for waste).

2. Costs of labour being all wages directly incurred in the production of the article.

3. Where goods have been wholly or partly manufactured on commission, costs incurred by way of service charges paid or payable to the manufacturer on commission.

4. Costs of the provision of designs, rollers, cards, and other materials which indirectly enter into manufacture.

5. Factory overheads:—

(*a*) Rent or (where property is owned and occupied) a charge in lieu thereof, not exceeding the net annual value for the purpose of assessment under Schedule A of the Income Tax Acts; and rates.

(*b*) Maintenance of premises, plant and machinery.

(*c*) Wear and tear of plant and machinery.

(*d*) Heat, light and power.

(*e*) Salaries and wages for supervision and indirect salaries and wages not comprised under 2 above.

(*f*) Cost of services which indirectly enter into manufacture.

(*g*) Transport and packing, being the actual cost on account of the factory.
(*h*) Cost of Air Raid Precautions.
(*i*) Insurance.
(*j*) Liability for duties of Customs and Excise.
(*k*) Levies made and rebates granted for the purpose of raising sums to be used in the maintenance and extension of home and export trade under schemes approved by the Board of Trade.

6. General overheads (being overheads common to the whole business):—
(*a*) Rent of premises other than factory premises, or (where property is owned and occupied) a charge in lieu thereof, not exceeding the net annual value for the purpose of assessment under Schedule A of the Income Tax Acts; and rates.
(*b*) Maintenance and repairs appropriate to the premises referred to in (*a*).
(*c*) Heat, light and power.
(*d*) Salaries and wages for executive, accountancy, clerical and general office staffs.
(*e*) Stationery, postage, telegrams and telephone, insurances, travelling expenses, and general office expenses.
(*f*) Salemen's salaries and commission, and other appropriate selling expenses.
(*g*) Transport expenses (other than factory expenses), cost of operating or hiring vehicles, parcel post and carriage, warehouse packing materials and packers' wages.
(*h*) Advertising expenses limited to such expenses only as will ensure adequate distribution of products in the home market.

7. Cash or settlement discounts customarily allowed.

FOURTH SCHEDULE

ORDERS REVOKED

Title	*Reference*
The General Apparel (Manufacturers' Maximum Prices and Charges) Order, 1949	S.I. 1949 No. 1702(a)
The General Apparel (Manufacturers' Maximum Prices and Charges) (Amendment) Order, 1950	S.I. 1950 No. 809(b)
The General Apparel (Manufacturers' Maximum Prices and Charges) (Amendment No. 4) Order, 1951 ...	S.I. 1951 No. 1366
The General Apparel (Distributors' Maximum Prices) Order, 1950	S.I. 1950 No. 621(c)
The General Apparel (Distributors' Maximum Prices) (Amendment) Order, 1950	S.I. 1950 No. 2033(d)
The General Apparel (Distributors' Maximum Prices) (Amendment No. 2) Order, 1951	S.I. 1951 No. 1810.

EXPLANATORY NOTE

(*This Note is not part of the Order, but is intended to indicate its general purport.*)

This Order supersedes the General Apparel (Manufacturers' Maximum Prices and Charges) Order, 1949, as amended, and the General Apparel (Distributors' Maximum Prices) Order, 1950, as amended.

The Order fixes manufacturers' and distributors' maximum prices for those descriptions of infants' and children's non-utility apparel which are mentioned in the First Schedule.

(a) S.I. 1949 I, p. 2088.
(b) S.I. 1950 I, p. 871.
(c) S.I. 1950 I, p. 864.
(d) S.I. 1950 I, p. 870.