The Photographic Film (Maximum Prices) (Amendment) Order, 1948

1948 No. 985

Made - - - -	10*th May*, 1948
Laid before Parliament	11*th May*, 1948
Coming into Operation	15*th May*, 1948

The Board of Trade, in pursuance of the powers conferred upon them by Section 1 of the Goods and Services (Price Control) Act, 1941(**a**), as amended by the Defence (Price Control) Regulations, 1945(**b**), and all other powers in that behalf enabling them, hereby order as follows:—

Amendment of the Photographic Film (Maximum Prices) Order, 1946, as amended.

1. The Photographic Film (Maximum Prices) Order, 1946(**c**), as amended(**d**), shall have effect as if the maximum prices specified in relation to the goods described in item I (*a*) of the Schedule thereto applied also to " Bauchet " film of the appropriate widths and types; and accordingly in that item of the said Schedule, after the words " ' Gavaert ' film (Gavaert Limited) " there shall be inserted the words " ' Bauchet ' film (Actina Limited) ".

Citation and commencement.

2. This Order may be cited as the Photographic Film (Maximum Prices) (Amendment) Order, 1948, and shall come into operation on the 15th day of May, 1948.

Dated this 10th day of May, 1948.

Harold Wilson,
President of the Board of Trade.

---

(29) P.V.C. SHEETING

The P.V.C. Sheeting (Maximum Prices) Order, 1948

1948 No. 765

Made - - - -	14*th April*, 1948
Laid before Parliament	15*th April*, 1948
Coming into Operation	16*th April*, 1948

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)

(**a**) 4 & 5 Geo. 6. c. 31.
(**b**) S.R. & O. 1945 (No. 1613) II, p. 81.
(**c**) S.R. & O. 1946 (No. 1915) I, p. 820.
(**d**) S.I. 1948 No. 732, p. 1515 above.

Act, 1941(a), as amended by the Defence (Price Control) Regulations, 1945(b), and all other powers in that behalf enabling them, hereby order as follows:—

Scope of the Order.

1. The maximum prices to be charged in the course of the following businesses, namely, manufacturer, wholesaler and retailer in respect of polyvinyl chloride calendered sheeting (hereinafter called " P.V.C. Sheeting ") shall be computed in the manner and by reference to the matters hereinafter provided.

Maximum Prices. Manufacturer.

2.—(1) The maximum price to be charged in the course of the business of a manufacturer in respect of P.V.C. sheeting other than printed or processed P.V.C. sheeting, shall be an amount calculated as the rate of 5s. per pound by weight thereof and—

(*a*) on a sale to a retailer, 20 per cent. of such amount;

(*b*) on a sale to a retail customer, 42.86 per cent. of such amount together with the appropriate amount (if any) of Purchase Tax paid or payable.

(2) The maximum price to be charged in the course of the business of a manufacturer in respect of printed or processed P.V.C. sheeting calendered by him shall be an amount calculated at the rate of 5s. per pound by weight thereof, the costs of printing or, as the case may be, processing and—

(*a*) on a sale to a retailer, 20 per cent. of such amount and such costs;

(*b*) on a sale to a retail customer, 42.86 per cent. of such amount and such costs together with the appropriate amount (if any) of purchase tax paid or payable.

(3) The maximum price to be charged in the course of the business of a manufacturer in respect of printed P.V.C. sheeting not calendered by him shall be an amount calculated at the rate of 5s. per pound by weight thereof, the costs of printing and—

(*a*) on a sale otherwise than to a retail customer, 14.29 per cent. of such amount and such costs;

(*b*) on a sale to a retail customer, 42.86 per cent. of such amount and such costs together with the appropriate amount (if any) of Purchase Tax paid or payable.

(4) The maximum price to be charged in the course of the business of a manufacturer in respect of processed P.V.C. sheeting not calendered by him shall be an amount calculated at the rate of 5s. per pound by weight thereof, the costs of processing and—

(*a*) on a sale otherwise than to a retail customer, 21.22 per cent. of such amount and such costs;

(*b*) on a sale to a retail customer, 42.86 per cent. of such amount and such costs together with the appropriate amount (if any) of Purchase Tax paid or payable.

(a) 4 & 5 Geo. 6. c. 31. (b) S.R. & O. 1945 (No. 1613) II, p. 81.

(5) In calculating the costs of printing or the costs of processing in accordance with the preceding provisions of this Article, the manufacturer shall not take into account the amount of any increase in such costs, 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.

(6) In this Article " costs of printing " and " costs of processing " mean:—

(*a*) in relation to the sale by a manufacturer of P.V.C. sheeting printed or, as the case may be, processed by him, such amount as is reasonably justified in respect of such costs by reference to the matters set out in the Schedule hereto (taken as a whole) together with a sum equal to 25 per cent. of that amount;

(*b*) in relation to the sale by a manufacturer of P.V.C. sheeting, which he has procured to be printed or, as the case may be, processed by another person, the amount of the charge made by that person for such printing or processing and the costs of the carriage of the sheeting between the premises of the manufacturer and those of the person who has carried out such printing or processing, together with a sum equal to 20 per cent. of such amount and such costs.

Wholesaler.

3.—(1) The maximum price to be charged in the course of the business of a wholesaler on a sale otherwise than to a retail customer of processed P.V.C. sheeting purchased by him from a manufacturer who has not calendered such sheeting shall be an amount equivalent to the maximum price to be charged in the course of that manufacturer's business on the sale of such sheeting to that wholesaler.

(2) Subject to the provisions of paragraph (1) of this Article, the maximum price to be charged in respect of P.V.C. sheeting in the course of the business of a wholesaler who, in relation of such sheeting conducts a regular selling organisation for supplying the retail trade or the making up trade and who carries, in a warehouse or other storage premises, stocks which are substantial in relation to his turnover, shall be:—

(*a*) on a sale otherwise than to a retail customer, the purchase price paid or agreed to be paid to the manufacturer by the first purchaser, and 21.22 per cent. thereof; so, however, that on a sale of unprinted sheeting weighting not more than 12 ounces per square yard, the maximum price shall not exceed an amount calculated at the rate of 3s. 9½d. per square yard thereof;

(*b*) on a sale to a retail customer, computed in accordance with the provisions of Article 4 as if such wholesaler were a retailer.

(3) Subject to the provisions of paragraph (1) of this Article, the maximum price to be charged in respect of P.V.C. sheeting in the course of the business of a wholesaler (not being a wholesaler of the class specified in paragraph (2) of this Article) shall be computed in

accordance with the provisions of paragraph (2) of this Article; so, however, that for " 21.22 per cent." there shall be substituted " 5 per cent.".

Retailer.

4. The maximum price to be charged in the course of the business of a retailer in respect of P.V.C. sheeting shall be the purchase price paid or agreed to be paid to the manufacturer or wholesaler by the first purchaser (being a retailer), 42.86 per cent. thereof and the appropriate amount of Purchase Tax paid or payable; so, however, that on a sale of such sheeting, other than printed or processed P.V.C. sheeting, weighing not more than 12 ounces per square yard, the maximum price shall not exceed an amount calculated at the rate of 7s. 10½d. per square yard thereof.

Discount.

5. Notwithstanding anything contained in this Order, the maximum price to be charged in respect of P.V.C. sheeting on a sale otherwise than to a retail customer shall be reduced by an amount not less than 2½ per cent. thereof in any case in which payment for such sheeting is made or tendered before the tenth day of the month immediately succeeding that in which the sheeting was consigned by the seller to or to the order of the buyer.

Modification of the Price-controlled Goods (Invoices) Order, 1943.

6. In relation to the sale of processed P.V.C. sheeting to a wholesaler by a manufacturer who has not calendered such sheeting, the Price-Controlled Goods (Invoices) Order, 1943(a), shall have effect as if, in the invoice to be furnished to that wholesaler, the manufacturer were required (in addition to the particulars referred to in Article 2 of that Order) to include statements that he has not calendered the sheeting, and of the maximum price (computed in accordance with the provisions of Article 2 (4) of this Order) to be charged by him on that sale.

Interpretation.

7. In this Order:—

(i) " manufacturer " means any person who produces or procures to be produced P.V.C. sheeting by calendering materials or procuring materials to be calendered, or who carries out or procures to be carried out in relation to P.V.C. sheeting belonging to him a process whereby printed or processed P.V.C. sheeting is produced;

(ii) " maximum price " means the price payable before any deductions by way of discount, inclusive of all delivery charges and, on a sale to a retail customer but not otherwise, of Purchase Tax; and " purchase price " means the price, inclusive of all delivery charges but exclusive of Purchase Tax, payable after all deductions by way of discount other than cash or settlement discounts not exceeding 5 per cent.; so, however, that in relation to maximum price and purchase price, no account shall be taken of delivery charges payable by the buyer—

(*a*) on a sale to a retail customer; or

(*b*) on a sale otherwise than to a retail customer of P.V.C. sheeting, whether or not such sheeting is included in a parcel comprising other goods and where the total price with respect to such sheeting, or, as the case may be, such parcel (exclusive of Purchase Tax and delivery charges) does not exceed £2;

(iii) " printed P.V.C. sheeting " means P.V.C. sheeting having a surface to which has been applied any of the processes of printing, painting and colour screening;

(a) S.R. & O. 1943 (No. 604) I, p. 309.

(iv) "processed P.V.C. sheeting" means P.V.C. sheeting having a surface to which has been applied any of the processes of embossing, moulding, pressing and perforating and any other process except printing, painting or colour screening, which effects a change in the appearance of that surface.

Revocation.

8. The P.V.C. Sheeting (Maximum Prices) Order, 1946(**a**), the P.V.C. Sheeting (Maximum Prices) (Amendment) Order, 1947(**b**), the P.V.C. Sheeting (Maximum Prices) (Amendment No. 2) Order, 1947(**c**), and the P.V.C. Sheeting (Maximum Prices) (Amendment No. 3) Order, 1948(**d**), are hereby revoked.

Citation and commencement.

9. This Order may be cited as the P.V.C. Sheeting (Maximum Prices) Order, 1948, and shall come into operation on the 16th day of April, 1948.

Dated this 14th day of April, 1948.

Harold Wilson,
President of the Board of Trade.

SCHEDULE

Costs of Printing or Processing

Matters to be Regarded in Ascertaining Costs

1. Cost of labour being all wages directly incurred in the process of printing or, as the case may be, processing.
2. 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 1 above.
   (*f*) Cost of materials and services employed in the process of printing or, as the case may be, processing.
   (*g*) Air Raid Precautions.
   (*h*) Insurance.
   (*i*) Liability for duties of Customs and Excise.

EXPLANATORY NOTE

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

This Order consolidates the P.V.C. Sheeting (Maximum Prices) Order, 1946 (S.R. & O. 1946 No. 1755) and the Orders amending it (S.R. & O. 1947 Nos. 2059 and 2563 and S.I. 1948 No. 359) with the following change.

The retailer's overriding maximum price of P.V.C. Sheeting which is neither printed nor processed weighing not more than 12 ounces per square yard is increased from 7s. 4d. to 7s. 10½d. The increased price is inclusive of purchase tax calculated at the increased rate of 66⅔ per cent.

(**a**) S.R. & O. 1946 (No. 1755) I, p. 822.
(**b**) S.R. & O. 1947 (No. 2059) I, p. 998.
(**c**) S.R. & O. 1947 (No. 2563) I, p. 1001.
(**d**) S.I. 1948 No. 359.