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[1950.

### PRICES CONTROL ACT, 1948-1949.

Prices Control Order No. 253.

Shirts, Flannels, Underpants and Pyjamas.

IN pursuance of the powers conferred upon me by the Prices Control Regulations, 1949, I, Constantin Paul Mathea, Prices Control Commissioner, hereby make the following Order:—

#### Citation.

1. This Order may be cited as Prices Control Order No. 253.

#### Revocation.

2. Prices Control Order No. 90, as amended by Prices Control Order No. 117, is hereby revoked.

#### Definitions.

3. In this Order, unless the contrary intention appears—

“aids to manufacture” means, in relation to any specified garment, any buttons, sewing cottons, linings, inter-linings, tabs or girdles used in the manufacture of such garments;

“landed cost” means, in relation to any material or aids to manufacture, the aggregate of—

the purchase price paid or payable for those goods to the overseas supplier after deduction of trade discount, but before deduction of cash discount, together with inland carriage, outside packing, overseas office or forwarding agents' commission actually incurred (but not in excess of 3¼ per centum of the invoice price of the goods after deduction of trade discount, but before the deduction of cash discount), bill of lading and shipping charges, insurance, freight (but not in excess of current standard sea freight rates), exchange and bank fees actually incurred (but not in excess of mail steamer sight draft rate and ¾ of one per centum, respectively), duty and primage, wharfage, stacking, harbour dues and Stevedoring Industry Commission levy, Customs entry and Customs agents' charges (but not including any charges for costing or any percentage sur-

charge on cost), cartage actually incurred in transporting goods from wharf to store or from wharf to bond only (but not in excess of the maximum rate fixed to the Western Australian Road Transport Association (Inc.) for the cartage from wharf to store or from wharf to bond of such goods);

“maker-up” means, in relation to the supply of any service of making up or partially making up any specified garment, a person who makes up or partially makes up that garment from material furnished to him by some other person for such purpose, whether or not any aids to manufacture for such garment are supplied by that maker-up;

“manufacturer” means, in relation to the sale of any specified garment, a person who manufactures that garment from his own material and aids to manufacture;

“material” means, in relation to any specified garment, the material or materials used in the manufacture of that garment, other than aids to manufacture;

“rate” includes remuneration;

“retail trader” means, in relation to any material or aids to manufacture, a person who purchases that material or those aids to manufacture, and sells those goods by retail;

“semi-manufacturer” means, in relation to the sale of any specified garment, a person who owns the material from which that garment is made up and who furnishes that material, whether or not with any aids to manufacture, to a maker-up, for making up or partially making up of that garment;

“specified garment” means any men's, youths' or boys' shirts, pyjamas and woven underwear, being declared goods and includes all aids to manufacture;

“supply” means, in relation to any service of making up or partially making up any specified garment by a maker-up, the supply of any declared service or services, or the sale of any declared goods, or the sale of any declared goods and the supply of any declared service or services in relation to such garment by that maker-up;

“value” means, in relation to any material or aids to manufacture—

- (a) in respect of material or aids to manufacture manufactured within the Commonwealth of Australia and purchased by a manufacturer, semi-manufacturer or maker-up, as the case may be, from the manufacturer of that material or those aids to manufacture—the purchase price paid or payable therefor plus one and one-quarter per centum thereof;
- (b) in respect of material or aids to manufacture purchased by a manufacturer, or semi-manufacturer or maker-up, as the case may be, from the Division of Import Procurement of the Department of Trade and Customs, or from the Commonwealth Disposals Commission—the purchase price paid or payable therefor plus one and one-quarter per centum thereof;
- (c) in respect of material or aids to manufacture imported from a source outside the Commonwealth of Australia by a manufacturer, semi-manufacturer, or maker-up, as the case may be, the landed cost of such material or aids to manufacture, plus two and one-half per centum thereof;
- (d) in respect of material or aids to manufacture purchased by a manufacturer, semi-manufacturer or maker-up, as the case may be, from a wholesale merchant—the purchase price paid or payable therefor;
- (e) in respect of material or aids to manufacture purchased by a manufacturer, semi-manufacturer or maker-up, as the case may be, from a retail trader—
  - (i) the purchase price paid or payable therefor, less thirty per centum thereof; or
  - (ii) where an amount is specified by the Commissioner in relation to that material or those aids to manufacture and notified in writing to that manufacturer, semi-manufacturer or maker-up—then such amount;
- (f) in respect of material purchased by a manufacturer from a retail trader for the purpose of manufacturing specified garments for sale to such retail trader—the purchase price paid or payable therefor;

“wholesale merchant” means—

- (a) in respect of the sale of any specified garment—a person who purchases that garment and sells that garment by wholesale; or
- (b) in respect of any material or aids to manufacture—a person who purchases that material or those aids to manufacture and sells those goods by wholesale.

#### Specified Records to be Kept.

4. (1) Any manufacturer, semi-manufacturer or maker-up who manufactures or makes up, or partially makes up or causes to be manufactured, made up or partially made up, any specified garment, shall keep, in addition to records required to be kept by law or for his own purpose, a cost form in relation to that garment in the form specified in the First, Second, or Third Schedule to this Order, according to whether he is a manufacturer, semi-manufacturer, or maker-up.
- (2) In respect of the cost form kept in pursuance of subparagraph (1) of this paragraph—
  - (a) one such cost form shall be kept for each garment manufactured, made up or partially made up: Provided that if two or more garments are manufactured, made up or partially made up together, and are substantially identical and substantially the same amount of work is performed in respect of each garment, then it shall be sufficient if only one such cost form is kept in respect of the total number of garments so manufactured, made up or partially made up; and
  - (b) the cost forms shall be numbered consecutively from No. 1 onwards.

#### Sales Dockets or Invoices.

5. Every manufacturer or semi-manufacturer who sells or offers for sale any specified garment to a retail trader shall deliver with those goods a docket or invoice containing the following particulars:—

- (a) His name and place of business.
- (b) Name and address of purchaser of those goods.
- (c) Date of sale of those goods.
- (d) Full description of the goods sold.
- (e) In relation to each item of goods sold, the price charged.
- (f) In relation to each item of goods specified on such invoice or docket, the words “manufacturer’s price.”

#### Maximum Prices—Sales by Manufacturers and Semi-manufacturers.

6. I fix and declare the maximum price at which a manufacturer or semi-manufacturer may sell any specified garment to be the sum of—

- (a) the factory cost of such garment as required to be recorded by that manufacturer or semi-manufacturer, as the case may be, pursuant to the provisions of paragraph 4 of this Order; and
- (b) the percentage of such cost as specified in the Fourth Schedule to this Order.

#### Maximum Prices—Sales by Manufacturers in Certain Cases.

7. Notwithstanding the foregoing provision of this Order—

- (i) where material is sold by a retail trader to a manufacturer and any specified garment which has been manufactured from that material is sold to such retail trader by that manufacturer, I fix and declare the maximum price at which that garment may be sold by the manufacturer to be the sum of—
  - (a) the factory cost of such garment as required to be recorded by that manufacturer pursuant to the provisions of paragraph 4 of this Order; and
  - (b) five per centum of such cost;
- (ii) where material is sold by a wholesale merchant to a manufacturer and any specified garment which has been manufactured from that material is sold to such wholesale merchant by that manufacturer, I fix and declare the maximum price at which that garment may be sold by the manufacturer to be the sum of—
  - (a) the factory cost of such garment as required to be recorded pursuant to the provisions of paragraph 4 of this Order, less the value of material used;
  - (b) fifteen per centum of such cost, less the value of material used; and
  - (c) the value of the material used.

#### Sales of Material by Retail Traders in Certain Cases.

8. I fix and declare the maximum price at which a retail trader may sell any material to a manufacturer for the purpose of manufacturing specified garments for sale to such retail trader, to be the cost of such material to that retail trader.

#### Maximum Rates—Makers-up.

9. I fix and declare the maximum rate at which a maker-up may supply the service of making up or partially making up any specified garment to be the sum of—

- (a) the factory cost of that garment as required to be recorded in the cost form kept by that maker-up pursuant to the provisions of paragraph 4 of this Order; and
- (b) fifteen per centum of such cost.

#### Discounts.

10. Notwithstanding anything contained in this Order, where a manufacturer or semi-manufacturer of any specified garment has customarily allowed, in relation to sales by wholesale, any difference in price—

- (a) to any person, or to any person included in any class of persons;
- (b) in respect of sales of certain quantities of garments; or
- (c) in respect of sales under certain conditions of sale, or upon certain terms of payment,

the maximum prices fixed by or under this Order, in respect of that specified garment shall, in the case of sales by wholesale to any such person or persons, or of such quantities or under such conditions, or upon certain terms of payment, be reduced by the allowance of that difference.

Provided that in any case, whether any difference in price has been customarily allowed or not, where payment is made within 30 days from the date of invoice such reduction shall not be less than 2½ per centum of such price.

Application for Maximum Price in Certain Cases.

11. Notwithstanding the foregoing provisions of this Order—

- (i) where material has been sold to a manufacturer by a wholesale merchant, that wholesale merchant shall not sell any specified garment which has been manufactured from such material unless and until that wholesale merchant has made a written request to the Commissioner to fix the maximum price at which that garment may be sold and the Commissioner has fixed the maximum price accordingly;
- (ii) a manufacturer or semi-manufacturer shall not sell any specified garment which is manufactured or made up from material or aids to manufacture which have been purchased by him in a mixed parcel or lot with other goods for an undivided price unless and until that manufacturer or semi-manufacturer has made a written request to the Commissioner to fix the maximum price at which that garment may be sold and the Commissioner has fixed the maximum price accordingly.

Variation of Maximum Prices or Rates by Notice.

12. (1) Notwithstanding the foregoing provisions of this Order, I declare the maximum price at which any person may sell any specified garment, or the maximum rate at which any person may supply the service of making up or partially making up any specified garment, to be such price or rate as is fixed by the Commissioner by notice in writing to that person.

(2) All notices in writing given in pursuance of Prices Control Order No. 90 which fix a maximum price for the sale of any specified garment by a manufacturer or semi-manufacturer or the rate at which the supply of any service of making up or partially making up any specified garment by a maker up and which are in force at the commencement of this Order shall be deemed to have been given under this Order and shall continue in full force and effect.

The First Schedule.

COST FORM FOR MANUFACTURER.

Cost Form Serial No.....

Description of garment.....  
 Job Identity No.....  
 Date of commencement of manufacture.....  
 Date of completion of manufacture.....  
 Quantity and sizes.....

Size.						Total.
Quantity						

Details of material used:—

Type of material.....  
 From whom purchased.....  
 Date purchased.....  
 Lineal measure of material used....yards....inches.  
 Value per lineal yard.....

(a) Value of material used £:.....

Details of aids to manufacture:—

Description of Aids to Manufacture.	Quantity.	Unit Value.
Buttons ....		
Cottons ....		
Tags ....		
Girdles ....		
Linings ....		
Interlinings ....		
Etc. ....		

(b) Value of aids to manufacture used £.....

Direct labour:—

Operation on which engaged.	Time in Minutes.	Rate per hour at current award rates-Time workers.	Rate-Piece or task workers.	Direct Labour Cost.
Laying ....				
Cutting ....				
Machining ....				
Finishing ....				
Pressing ....				
Etc. ....				
Etc. ....				

(c) Total cost of direct labour £.....

(d) Allowance for sick and holiday pay and factory overhead expense—27½ per cent. of item (c) £.....

(e) Factory cost of total quantity manufactured (total of items (a), (b), (c) and (d)) £.....

(f) Factory cost of each garment (item (e) divided by number of garments manufactured) £.....

The Second Schedule.

COST FORM FOR SEMI-MANUFACTURER.

Cost Form Serial No.....

Description of garment.....  
 Job identity No.....  
 Quantity and sizes.....

Size.						Total.
Quantity						

Details of material used:—

Type of material.....  
 From whom purchased.....  
 Date purchased.....  
 Lineal measure of material used....yards....inches.  
 Value per lineal yard.....  
 Name and address of maker-up.....

(a) Total charge made by maker-up £.....

(b) Value of material used £.....

Details of aid to manufacture belonging to semi-manufacturer:—

Description of Aids to Manufacture.	Quantity.	Unit Value.
Buttons ....		
Cottons ....		
Tags ....		
Girdles ....		
Linings ....		
Interlinings ....		
Etc. ....		

- (c) Value of aids to manufacture belonging to semi-manufacturer £.....
- (d) Factory cost of total quantity manufactured (total of items (a), (b) and (c)) £.....
- (e) Factory cost of each garment (item (d) divided by number of garments manufactured) £.....

The Third Schedule.

COST FORM FOR MAKE-UP

Cost Form Serial No.....

For whom manufactured.....  
 Description of garment.....  
 Job identity No.....  
 Date of commencement of manufacture.....  
 Date of completion of manufacture.....  
 Quantity and sizes:—

Size.						Total.
Quantity						

Direct labour:—

Operation on which engaged.	Time in Minutes.	Rate per hour at current award rates-Time workers.	Rate-Piece or task workers.	Direct Labour Cost.
Laying				
Cutting				
Machining				
Finishing				
Pressing				
Etc.				
Etc.				

- (a) Total cost of direct labour £.....
- (b) Allowance for sick and holiday pay, and factory overhead expenses 27½ per cent. of item (a) £.....

Details of aids to manufacture (belonging to maker-up):—

Description of Aids to Manufacture.	Quantity.	Unit Value.
Buttons		
Cottons		
Tabs		
Girdles		
Linings		
Interlinings		
Etc.		

- (c) Value of aids to manufacture used £.....
- (d) Factory cost of total quantity manufactured (total of items (a), (b) and (c)) £.....
- (e) Factory cost of each garment. (Item (d) divided by the number of garments manufactured) £.....

The Fourth Schedule.

Nature of Sale.	Percentage of Factory Cost.	
	Sales by Manufacturer.	Sales by Semi-manufacturer.
(a) To Wholesale Merchants	11½	Nil
(b) By Wholesale	15	12½
(c) By Retail	35	32½

Dated the 5th day of May, 1950.

C. P. MATHEA,  
 Prices Control Commissioner.

PRICES CONTROL ACT, 1948-1949.

Prices Control Order No. 254.

Ready-made Garments.

IN pursuance of the powers conferred upon me by the Prices Control Regulations, 1949, I, Constantin Paul Mathea, Prices Control Commissioner, hereby make the following Order:—

Citation.

1. This Order may be cited as Prices Control Order No. 254.

Revocation.

2. Prices Control Order No. 89, as amended by Prices Control Order No. 116, is hereby revoked.

Application.

3. This Order shall apply to ready-made garments being declared goods other than—

- (a) garments made to the special measurements and for the personal use of an individual;
- (b) knitted garments;
- (c) men's, youths', or boys' shirts, pyjamas and woven underwear;
- (d) footwear of all descriptions;
- (e) brassieres.

Definitions.

4. In this Order and the Schedules thereto, unless the contrary intention appears—

“landed cost” means, in relation to the value of any material, linings or trimmings, which have been purchased by the manufacturer, semi-manufacturer or maker-up, as the case may be, from a source outside the Commonwealth of Australia, the aggregate of—

the purchase price paid or payable for those goods to the overseas supplier after deduction of trade discount, but before deduction of cash discount, together with inland carriage, outside packing, overseas office or forwarding agents' commission actually incurred (but not in excess of 3¼ per centum of the invoice price of the goods after deduction of trade discount, but before the deduction of cash discount), bill of lading and shipping charges, insurance, freight (but not in excess of current standard sea freight rates), exchange and bank fees actually incurred (but not in excess of mail steamer sight draft rate and ⅔ of one per centum, respectively), duty and primage, wharfage, stacking, harbour dues and Stevedoring Industry Commission levy, Customs entry and Customs agents' charges (but not including any charges for costing or any percentage surcharge on cost), cartage actually incurred in transporting goods from wharf to store or from wharf to bond only (but not in excess of the maximum rate fixed to the Western Australian Road Transport Association (Inc.) for the cartage from wharf to store or from wharf to bond of such goods);

- “maker-up” means, in relation to the supply of any service of making up or partially making up any ready-made garment, a person who makes up or partially makes up such garment from material furnished to him by some other person for such purpose, whether or not any linings or trimmings for such garment are supplied by the maker-up;
- “manufacturer” means, in relation to the sale of any ready-made garment, a person who manufactures that garment from his own material, linings and trimmings;
- “material” means, in relation to any ready-made garment, the material or materials used in the manufacture, making up or partial making up of that garment, other than material or materials used for linings, trimmings, or facings;
- “quantity of linings and trimmings used” means, in relation to any ready-made garment, the number of units or number of pounds weight (according to the customary method of quantity or measurement adopted) of linings and trimmings owned by a manufacturer, semi-manufacturer or maker-up, as the case may be, and used by that manufacturer, semi-manufacturer or maker-up in the manufacture, making up or partial making up of that garment;
- “quantity of material used” means, in relation to any ready-made garment, the quantity of material used in the manufacture of that garment;
- “rate” includes remuneration;
- “retail trader” means, in relation to any material, linings and trimmings, a person who purchases that material or those linings and trimmings and sells those goods by retail;
- “semi-manufacturer” means, in relation to the sale of any ready-made garment, a person who owns the material from which that garment is made up and who furnishes that material, whether or not with any linings or trimmings, to a maker-up for making up or partial making up of that garment;
- “supply” means, in relation to any service of manufacturing, making up or partially making up any ready-made garment by a maker-up, the supply of any declared service or services or the sale of any declared goods, or the sale of any declared goods and the supply of any declared service or services, in relation to such garment by that maker-up;
- “value” means, in relation to any material, linings or trimmings—
- (a) in respect of material, linings or trimmings manufactured within the Commonwealth of Australia and purchased by a manufacturer, semi-manufacturer or maker-up, as the case may be, from the manufacturer of that material or those linings and trimmings—the purchase price paid or payable therefor plus one and one quarter per centum thereof;
  - (b) in respect of material, linings or trimmings purchased by a manufacturer, semi-manufacturer or maker-up, as the case may be, from the Division of Import Procurement of the Department of Trade and Customs or from the Commonwealth Disposals Commission—the purchase price paid or payable therefor plus one and one quarter per centum thereof;
  - (c) in respect of material, linings or trimmings imported from a source outside the Commonwealth of Australia by a manufacturer, semi-manufacturer, or maker-up, as the case may be, the landed cost plus two and one half per centum thereof;
  - (d) in respect of material, linings or trimmings purchased by a manufacturer, semi-manufacturer or maker-up as the case may be, from a wholesale merchant—the purchase price paid or payable therefor;

(e) in respect of material, linings or trimmings purchased by a manufacturer, semi-manufacturer or maker-up as the case may be, from a retail trader—

(i) the purchase price paid or payable therefor, less 30 per centum thereof; or

(ii) where an amount is specified by the Commissioner in relation to that material or those linings and trimmings and notified in writing to that manufacturer, semi-manufacturer, or maker-up—then such amount;

(f) in respect of material purchased by a manufacturer from a retail trader for the purpose of manufacturing ready-made garments for sale to such retail trader—the purchase price paid or payable therefor.

“wholesale merchant” means—

(a) in respect of the sale of any ready-made garment—a person who purchases that garment and sells that garment by wholesale; or

(b) in respect of any material, linings or trimmings—a person who purchases that material or those linings and trimmings and sells those goods by wholesale.

Specified Records to be Kept.

5. (1) Any manufacturer, semi-manufacturer or maker-up who manufactures, makes up or partially makes up or causes to be manufactured, made up or partially made up, any ready-made garment, shall keep, in addition to records of receipts, payments, purchases, sales, assets, liabilities, wages and expenses required to be kept by law or for his own purpose, a cost form in relation to that garment in the form specified in the First, Second or Third Schedule to this Order, according to whether he is a manufacturer, semi-manufacturer or maker-up.

(2) In respect of the cost form kept in pursuance of subparagraph (1) of this paragraph—

(a) one such cost form shall be kept for each garment manufactured, made up or partially made up:

Provided that if two or more garments are manufactured, made up or partially made up together and are lined or trimmed in like manner or are otherwise substantially identical and substantially the same amount of work is performed in respect of each garment, then it shall be sufficient if only one such cost form is kept in respect of the total number of the garments so manufactured, made up or partially made up; and

(b) the cost forms shall be numbered consecutively from No. 1 onwards.

Sales Dockets or Invoices.

6. Every manufacturer or semi-manufacturer who sells or offers for sale any ready-made garment to a retail trader shall deliver with those goods a docket or invoice containing the following particulars:—

- (a) His name and place of business.
- (b) Name and address of purchaser of those goods.
- (c) Date of sale of those goods.
- (d) Full description of the goods sold.
- (e) In relation to each item of goods sold, the price charged.
- (f) In relation to each item of goods specified on such invoice or docket the words “manufacturer’s price.”

Maximum Prices—Sales by Manufacturers and Semi-Manufacturers.

7. I fix and declare the maximum price at which a manufacturer or semi-manufacturer may sell any ready-made garment to be the sum of—

(a) the factory cost of such garment as required to be recorded by that manufacturer or semi-manufacturer as the case may be, pursuant to the provisions of paragraph 5 of this Order; and

(b) the percentage of such cost as specified in the Fourth Schedule to this Order.

Maximum Prices—Sales by Manufacturers in Certain Cases.

8. Notwithstanding the foregoing provisions of this Order:—

(1) Where material is sold by a retail trader to a manufacturer and any ready-made garment which has been manufactured from that material is sold to such retail trader by that manufacturer, I fix and declare the maximum price at which that garment may be sold by the manufacturer to be the sum of—

- (a) the factory cost of such garment as required to be recorded by that manufacturer pursuant to the provisions of paragraph 5 of this Order; and
  - (b) Seven and one half per centum of such cost.
- (2) Where material is sold by a wholesale merchant to a manufacturer and any ready-made garment which has been manufactured from that material is sold to such wholesale merchant, I fix and declare the maximum price at which that garment may be sold by the manufacturer to be the sum of—

- (a) the factory cost of such garment as required to be recorded by that manufacturer pursuant to the provisions of paragraph 5 of this Order—less the value of the material used;
- (b) Twelve and one half per centum of such factory cost less the value of material used (as (a) above);
- (c) The value of material used as required to be recorded by that manufacturer pursuant to the provisions of paragraph 5 of this Order.

Sales of Material by Retail Traders in Certain Cases.

9. I fix and declare the maximum price at which a retail trader may sell material to a manufacturer for the purpose of manufacturing ready-made garments for sale to such retail trader, to be the cost of such material to that retail trader.

Maximum Rates—Makers-up.

10. I fix and declare the maximum rate at which a maker-up may supply the service of making up or partially making up any ready-made garment to be the sum of—

- (a) the factory cost of that garment as required to be recorded by that maker-up pursuant to the provisions of paragraph 5 of this Order; and
- (b) twelve and one-half per centum of such cost.

Application for Maximum Price in Certain Cases.

11. Notwithstanding the foregoing provisions of this Order—

- (i) where material has been sold to a manufacturer by a wholesale merchant, that wholesale merchant shall not sell any ready-made garment which has been manufactured from such material unless and until that wholesale merchant has made a written request to the Commissioner to fix the maximum price at which that garment may be sold and the Commissioner has fixed the maximum price accordingly.
- (ii) A manufacturer or semi-manufacturer shall not sell any ready-made garment which is manufactured from material, linings or trimmings which have been purchased by him in a mixed parcel or lot, or with other goods, for an undivided price, unless and until that manufacturer or semi-manufacturer has made a written request to the Commissioner to fix the maximum price at which that garment may be sold and the Commissioner has fixed the maximum price accordingly.

Discounts.

12. Notwithstanding anything contained in this Order, where a manufacturer or semi-manufacturer of any ready-made garment has customarily allowed, in relation to sales by wholesale, any difference in price—

- (a) to any person, or to any person included in any class of persons;
- (b) in respect of sales of certain quantities of ready-made garments; or
- (c) in respect of sales under certain conditions of sale, or upon certain conditions of payment,

the maximum prices fixed by or under this Order in respect of that ready-made garment shall, in the case of sales by wholesale to any such person or persons, or of such quantities or under such conditions, or upon certain conditions of payment, be reduced by the allowance of that difference.

Provided that in any case, whether any difference in price has been customarily allowed or not, where payment is made within 30 days from the date of invoice, such reduction shall not be less than two and a half per centum of such price.

Variation of Maximum Prices or Rates by Notice.

13. Notwithstanding the foregoing provisions of this Order, I declare the maximum price at which any person may sell any ready-made garment, or the maximum rate at which any person may supply the service of making up or partially making up any ready-made garment, to be such price or rate as is fixed by the Commissioner by notice in writing to that person.

The First Schedule.  
COST FORM FOR MANUFACTURER.  
Cost Form Serial No.....

Type of garment.....  
Job identity No.....  
Date of commencement of manufacture.....  
Date of completion of manufacture.....  
Quantity and sizes:—

Size.				Total.
Quantity				

Type of material.....  
From whom purchased.....  
Date purchased.....  
Cloth identity No.....  
Width.....  
Value per lineal yard.....  
Quantity used.....yards.....inches.  
(a) Value of material used £.....  
Linings and Trimmings:—

Details of Linings and Trimmings.	Quantity used.	Value per yard, pound, or unit.	Value of Quantity used.

(b) Total value of linings and trimmings used £.....

Direct Labour:—

Process.	Time in Minutes.	Rate per hour at current Award Rates.	Piece or Task Work Rate.	Direct Labour Cost.
Cutting	....			
Trimming	....			
Machining	....			
Table Work	....			
Steam Pressing	....			
Hand Pressing	....			
Cornelli Work	....			
Finishing	....			
Examining	....			
Etc.	....			

- (c) Total direct labour cost £.....
- (d) Allowance for sick and holiday pay and factory overhead expense being 22½ per centum of (c)..... £.....
- (e) Total factory cost (total of items (a), (b), (c) and (d) £.....
- (f) Factory cost of each garment (item (e) divided by total garments manufactured) £.....

The Second Schedule.  
COST FORM FOR SEMI-MANUFACTURER.

Cost Form Serial No.....

Type of garment.....  
Job identity No.....  
Quantity and Size:—

Size.				Total.
Quantity				

Type of material.....  
From whom purchased.....  
Date purchased.....  
Cloth identity No.....  
Width.....  
Value per lineal yard.....  
Lineal measure of material used.....yard..... inches.  
Name and address of maker-up.....  
(a) Value of material used £.....  
(b) Total charge made by maker-up £.....  
Linings and trimmings belonging to semi-manufacturer:

Details of Linings and Trimmings.	Quantity used.	Value per yard, pound, or unit.	Value of Quantity used.

- (c) Total value of linings and trimmings used £.....
- (d) Total Factory Cost (total cost of items (a), (b) and (c) ) £.....
- (e) Factory cost of each garment (being amount of item (d) divided by total number of garments manufactured) £.....

The Third Schedule.  
COST FORM FOR MAKER-UP.

Cost Form Serial No.....

For whom manufactured.....  
Description of garment.....  
Job Identity No.....  
Date of commencement of making-up.....

Date of completion of making-up.....  
Quantity and sizes:

Size.				Total.
Quantity				

Direct labour:

Process.	Time in Minutes.	Rate per hour at current Award Rates.	Piece or Task Work Rate.	Direct Labour Cost.
Cutting	....			
Trimming	....			
Machining	....			
Table Work	....			
Steam Pressing	....			
Hand Pressing	....			
Cornelli Work	....			
Finishing	....			
Examining	....			
Etc.	....			

- (a) Total direct labour cost £.....
- (b) Allowance for sick and holiday pay and factory overhead expense 22½ per centum of (a) £.....

Linings and trimmings (belonging to the maker-up):

Details of Linings and Trimmings.	Quantity used.	Value per yard, pound, or unit.	Value of Quantity used.

- (c) Total value of lining and trimmings used £.....
- (d) Total factory cost (total of items (a), (b) and (c) ) £.....
- (e) Factory cost of each garment (amount of item (d) divided by total garments manufactured) £.....

The Fourth Schedule.

	Percentage of Factory Cost.		
	Sales to Wholesale Merchants.	Sales by Wholesale.	Sales by Retail.
Women's, Maids', Girls', Infants' and Babies' Ready-made Garments—	%	%	%
(a) Sales by Manufacturer	11	16½	42½
(b) Sales by Semi-manufacturer	Nil	13½	40
Men's, Youths' and Boys' Ready-made Garments—			
(c) Sales by Manufacturer	10	12½	37½
(d) Sales by Semi-manufacturer	Nil	10	35

Dated this 5th day of May, 1950.

C. P. MATHEA,  
Prices Control Commissioner.