

price charged by that Importer for the same Brands and quantities on 20th April, 1918.

The above margins of profit, where goods are sold to a Wholesale Dealer and by him to a Retailer, includes both the Wholesale Dealers' and Retailers' profit, that is, the Retailer obtains the percentages of profit stated, less the Wholesaler's profit.

The maximum price at which a Wholesale Dealer sells to a Retailer shall be the price at which he bought from the Manufacturer with the addition of not more than the same proportion of the profit provided for the Wholesale Dealer and Retailer together which it was customary for him to retain at 20th April, 1918.

Where a Manufacturer sells to a purchaser a quantity of tobacco which under the conditions existing on 20th April, 1918, would not have entitled the purchaser to the maximum discount allowed by the Manufacturer, such Manufacturer shall be entitled to retain a pro-

portion of the maximum discount not exceeding that which it was customary to retain at 20th April, 1918.

The net price at which a Manufacturer or Wholesale Dealer sells any tobacco shall not exceed the price ruling at 20th April, 1918, for the same or similar qualities sold by him under similar conditions of sale by more than the amount by which a Retailer is entitled to increase the price of the same goods sold by him under any Schedule of Prices issued by the Board of Trade, or the Tobacco Control Board on their behalf in force for the time being.

Lancelot Hugh Smith,  
Chairman of the Tobacco and Matches Control Board.

Frank Towle, Lt.-Col. }  
G. L. Bevan } Members of the  
Albert Smith, Capt. } Tobacco and Matches  
Control Board.

23rd April, 1918.

THE RETAIL TOBACCO PRICES NOTICE DATED THE 23rd DAY OF APRIL, 1918, ISSUED BY THE TOBACCO AND MATCHES CONTROL BOARD PURSUANT TO PARAGRAPH 1 OF THE TOBACCO RESTRICTION ORDER (No. 3), 1917, DATED 13th AUGUST, 1917.

No Tobacco, Cigarettes, Cigars or Snuff may be sold on or after the date of this Announcement, by retail at a price exceeding the price at which such goods were sold, at the same establishment under similar conditions on 20th April, 1918, by more than the amount shown in the following schedule.

Where Tobacco, Cigarettes, Cigars or Snuff of a particular brand or quality were not sold at an establishment previous to the date of this Schedule, the price to be charged for the same at such establishment shall be the retail price as fixed by the Manufacturers' Price List unless the Tobacco and Matches Control Board otherwise order, and if not included in any such Price List, the price shall be fixed by the Tobacco and Matches Control Board.

PRICES RULING 20TH APRIL, 1918.

Maximum increase of Retail Prices allowed on and after the date of this Announcement.

	At the rate of
Tobaccos and Snuffs.—	
Loose or packed ... ..	2d. per ounce
Cigarettes Manufactured in the United Kingdom.—	
(Sold in Packet, Box or other Container.)	
Retailed in packets of 5 for 1½d. or 10 for 3d. (the minimum average weight of this class of Cigarette to be 32 to the ounce)	½d. for 5 ½d. for 10
All other Cigarettes, except those guaranteed to be manufactured solely from Oriental Tobaccos (the minimum average weight to be as at present) ... ..	1d. for 10
Cigarettes which are guaranteed as being manufactured solely of Oriental Tobaccos ... ..	2d. for 10
(Oriental Tobaccos are those qualities and descriptions which, before the 4th August, 1914, were <i>bona fide</i> sold under the description of Turkish, Egyptian, and Russian.)	
Cigarettes sold by weight ... ..	2½d. per ounce
Cigars manufactured in the United Kingdom.—	
Cigars sold up to 2d. each inclusive ... ..	3s. per 100
"    "    "    3d.    "    "    ... ..	6s.    "    100
"    "    "    4d.    "    "    ... ..	8s.    "    100
"    "    "    5d.    "    "    ... ..	9s.    "    100
"    "    "    6d.    "    "    ... ..	10s.    "    100
"    "    "    7d.    "    "    ... ..	12s.    "    100
"    "    "    8d.    "    "    ... ..	13s. 6d.    "    100
Cigars sold at over 8d. each ... ..	15s. 6d.    "    100
Weight Whiffs ... ..	4d.    "    ounce
Single Cigars may be advanced <i>pro rata</i> to the advance allowed per 100, except that the nearest halfpenny above the exact amount may be taken.	
Imported Tobaccos and Snuffs ... ..	2½d. per ounce
Imported Cigarettes.—	
No Imported Cigarettes will be allowed to be retailed at an increase in price of more than 1s. 8d. per 100, except on Cigarettes weighing 2½lbs. and over per 1,000 Cigarettes, when the increase in price may be not more than ... ..	2s. per 100
Imported Cigars.—	
Retailed up to 1s. 6d. each inclusive ... ..	1d. per cigar
"    at over 1s. 6d. each ... ..	2d.    "    "

Where Tobacco, Snuffs or Cigarettes were on 20th April, 1918, sold in packets of varying quantities, the increase in the price of the larger packets shall be at a rate, whether per ounce or