

APPENDIX 1

(Referred to in paragraph (i) of the Introduction)

REFERENCE FROM THE BOARD OF TRADE

THE MONOPOLIES AND RESTRICTIVE PRACTICES (INQUIRY AND CONTROL) ACT, 1948

REFERENCE TO THE MONOPOLIES AND RESTRICTIVE PRACTICES COMMISSION

LINOLEUM

Whereas it appears to the Board of Trade that it is or may be the fact that conditions to which the Monopolies and Restrictive Practices (Inquiry and Control) Act, 1948, applies prevail as respects the supply of linoleum:

Now therefore the Board of Trade in pursuance of Section 2 (1) of the said Act hereby refer to the Monopolies and Restrictive Practices Commission for investigation and report the matter of such supply.

The Commission shall as respects such supply investigate and report on—

- (1) whether conditions to which the Act applies in fact prevail and if so in what manner and to what extent;
- (2) the things which are done by the parties concerned as a result of or for the purpose of preserving those conditions; and
- (3) whether the conditions in question or all or any of the things done as aforesaid operate or may be expected to operate against the public interest.

DATED this 3rd day of September, 1953,

F. G. LEE,
Secretary of the Board of Trade.

APPENDIX 2

(Referred to in paragraph (i) of the Introduction)

PRINCIPAL SOURCES OF EVIDENCE

The Linoleum Manufacturers' Association and their members.

The Tayside Floorcloth Co. Ltd.

Thomas Witter and Co. Ltd.

Admiralty.

Board of Trade.

Ministry of Agriculture, Fisheries and Food.

Ministry of Works.

Retail Distributors' Association.

National Association of Retail Furnishers.

Drapers' Chamber of Trade.

Scottish House Furnishers' Federation.

Wholesale Floorcovering Distributors' Association.

London County Council.

British Transport Commission.

British Standards Institution.

We also obtained evidence from other Government departments, and from a large number of distributors and users including local authorities and hospital authorities.

APPENDIX 3

Referred to in paragraph (iv) of the Introduction

EXTRACTS FROM THE REPORT OF THE WORKING PARTY ON LINOLEUM AND FELT BASE, 1947

TERMS OF REFERENCE

“ To EXAMINE and enquire into the various schemes and suggestions put forward for improvements of organisation, production and distribution methods and processes in the industry, and to report as to the steps which should be taken in the national interest to strengthen the industry and render it more stable and more capable of meeting competition in the home and foreign markets.”

SUMMARY OF RECOMMENDATIONS

No.	Summary of Recommendations	Agency*
(1)	To continue research into substitutes for linseed oil ...	The industry and Paint Research Association
(2)	To make substitutes available without reduction of the linseed oil allocation	Board of Trade
(3)	To furnish regular information on linseed oil supply prospects	Ministry of Food and Board of Trade
(4)	To review relative linseed oil allocations between industries	Board of Trade
(5)	To ensure prompt satisfaction of requirements of machinery for re-equipment	Board of Trade and Ministry of Supply
(6)	To ascertain the reasons for the higher productivity per worker in the U.S.A.	The industry
(7)	To improve working conditions and amenities ...	The industry
(8)	To establish or improve Production or Works Committees	The industry
(9)	To adopt methods of obtaining employees' suggestions ...	The industry
(10)	To improve Personnel Departments ...	The industry
(11)	To try out the Training within Industry Scheme ...	The industry
(12)	To widen the field of selection and of training managers	The industry
(13)	To introduce a uniform system of cost accounting ...	The industry
(14)	To exchange information on costs ...	The industry
(15)	To establish a Central Statistical Organisation ...	The industry
(16)	To furnish information on costs for the purpose of fixing minimum prices.	The industry
(17)	To establish the principle of making a separate charge for laying	Retailers
(18)	To co-operate in training linoleum layers ...	The industry
(19)	To issue leaflets on laying and maintenance ...	The industry and retailers
(20)	To establish a Co-operative Overseas Marketing Organisation when necessary	The industry
(21)	To come to a voluntary agreement to minimise the number of designs, qualities and effects	The industry
(22)	To consider establishing a Design Centre ...	The industry
(23)	To keep in close touch with the Council of Industrial Design	The industry
(24)	To establish and extend arrangements for centralised research	The industry, the Paint Research Association and the Board of Trade, D.S.I.R. and Ministry of Works

* The word "industry" is used in this column to include, where appropriate, both employers' organisations and trade unions.

APPENDIX 4

(Referred to in paragraph 49)

CONSTITUTION OF THE L.M.A.* (Revised 1946)

Objects.

1. THE objects of the Association are:—

(A) To promote the welfare of the British Linoleum and Floorcloth Industry both at home and abroad; to take such action as may tend to produce regularity in the relationship between the various interests concerned, and promote efficiency in the manufacture and distribution of linoleum and floorcloth and other materials used for like purposes.

1. (B) To create funds which shall be available for furthering the objects of the Association under the direction and control of its Members.

1. (C) To act on behalf of the industry generally or on behalf of the Members of the Association collectively and individually in matters having to be dealt with officially with other organisations and Government Departments at home and abroad.

1. (D) To set up and regulate and maintain such standards and specifications as are calculated to assure the quality and reputation of British-made linoleum and floorcloth. To certify the origin, material, mode of manufacture, quality, accuracy or other characteristic of such goods by a mark or marks used upon or in connection with such goods or otherwise, and to adopt, cause to be registered, use and protect trade marks and designs.

1. (E) To do all such acts and things as may be incidental or conducive to the carrying into effect of any of the above objects.

Definitions.

2. IN this Agreement the following expressions have the following meanings:—

“**LINOLEUM, LINRUBBER AND CORK CARPET**” means goods sold for floor, wall or table covering purposes, and manufactured by calendaring or pressing a plain, vari-coloured or multi-coloured composition either alone or on to a plain or painted backing of hemp, jute, or other fibre canvas, twill cotton, saturated felt, paper or other base. The composition consists either of oxidised drying oil or gelled drying oil, together with resins, pigments, fillers, driers, powdered cork, woodflour, or any combination of them.

The goods so defined may or may not bear a printed design and the surface may be either flat or in relief. Provided always that any of the above defined goods are excluded from the provisions of this Agreement if they are sold for a purpose such that, in the opinion of the Chairman, they do not constitute a floor, wall or table covering.

“**FLOORCLOTH**” means a sheet of uniform thickness formed by one or more layers of oil-paint on a backing of jute, and with or without a patterned surface, and sold for floor covering purposes. Provided that any of the above defined goods are excluded from the provisions of this Agreement if they are sold for a purpose such that in the opinion of the Chairman they do not constitute a floor covering.

“**LINOLEUM, LINRUBBER, CORK CARPET AND FLOORCLOTH**” as above defined, and which are included in the provisions of this Agreement, are hereinafter for convenience referred to as “**Goods**”. Goods are divided into the following categories, (referred to separately hereafter as the said categories):—

Category i ... Inlaid linoleum.

Category ii ... Plain linoleum (excluding qualities over six millimetre gauge), linrubber and cork carpet (excluding slipper cloth).

* The name of the Association in 1946 was the Linoleum and Floorcloth Manufacturers' Association. It was changed in 1947 to the Linoleum Manufacturers' Association.

- Category iii ... Jaspes, granites, moires and sheet marbles (excluding in each case qualities over six millimetre gauge).
- Category iv ... Plain linoleum, jaspes, granites, moires and sheet marbles over six millimetre gauge.
- Category v ... Printed linoleum (excluding carpet squares, two yards by two yards and over) and printed cork carpet.
- Category vi ... Printed linoleum carpet squares, two yards by two yards and over.
- Category vii ... Floorcloth.

(The above categories may from to time time be divided into sub-categories as may be necessary.)

“Qualities” are the different items in the Price Schedules hereto, disregarding different widths and colours.

“Yards” means square yards.

“Job Lots” means goods having a patent defect (including a shortage of length or width) making them unsaleable at the appropriate Association price, for regular goods, and includes rejects, that is, goods of discarded patterns no longer appearing in a firm’s pattern books, and “ends sold by weight.”

“Regular goods” means all goods other than job lots.

“The Members” means the firms for the time being parties to this Agreement.

The word “firm” shall apply without distinction to individuals, partnerships and companies, whether limited or otherwise.

“The Chairman” means the Chairman of the Association for the time being.

“Quarter” means a period of three calendar months ending on the 31st day of March, 30th day of June, 30th day of September or 31st day of December in any year, or on such other convenient days as the Chairman may agree.

“The Appropriate Association price” means the price for the goods in question in the market in which they are sold at home or abroad, ascertained from the list of prices (if any) from time to time adopted by the Association for that market.

“Sales” includes all sales of goods as above defined (other than sales to other Members of the Association and sales abroad of unfinished goods to associated or subsidiary companies).

3. (A) THE Members of the Association shall be the parties hereto and such other manufacturers of linoleum or floorcloth or similar materials as shall be elected Members by Resolution of the Association and shall enter into the necessary legal obligation.

Membership and Duration.

Provided always that for all the purposes of Clauses 5 (F) and (H), 6 and the First Schedule hereto, the following groups of Members shall each count as one Member:—

Michael Nairn & Co. Ltd.	}
Greenwich Inlaid Linoleum Co. Ltd.	
Fife Linoleum Co. Ltd.	
Barry Ostlere & Shepherd Ltd.	}
Linoleum Manufacturing Co. Ltd.	

3. (B) The Association shall continue in being until dissolved by resolution of the Association. Provided always that any Member may retire from the Association at the end of any quarter upon giving six months’ previous notice in writing of his intention so to retire.

3. (C) Notice to retire shall be given to the Secretary, who shall immediately forward a copy of the same to all the other Members and any Member may within one month after the receipt of such copy notice himself give notice to retire on the same date as that for which the first-mentioned notice is effective.

3. (D) If at any time any three or more Members have given notice to retire a General Meeting shall forthwith be called to decide whether or not the Association shall continue in being.

Officers
and Staff.

4. (A) THE Association shall, at the Annual General Meeting each year, elect a Chairman and, if thought fit, a Deputy Chairman, who shall be persons otherwise unconnected with the industry and who shall hold office until the Annual General Meeting of the next ensuing year. The retiring Chairman and Deputy Chairman shall be eligible for re-election.

4. (B) The Association shall employ a full-time Secretary and staff.

4. (C) The Association may appoint Trustees, in whom the property, funds and assets of the Association shall be vested.

4. (D) The Association shall elect at each Annual General Meeting an Auditor, who shall not be the Auditor of any Member nor a partner or employee of such Auditor or otherwise connected with the industry; and who shall hold office until the Annual General Meeting of the next ensuing year.

4. (E) The remuneration and terms of employment of all Officers of the Association, including the Secretary, Trustees, Chairman, Deputy Chairman and the Auditor shall be fixed from time to time by the Association.

General
Meetings.

5. (A) THE Annual General Meeting of the Association shall be held upon such date and at such place as may be decided by the Association or, failing any such decision, upon the last Tuesday in May at the Association's Offices.

5. (B) Further General Meetings shall be held as and when the Association decide. Provided always that the Secretary shall summon a Meeting whenever requested in writing by any two Members so to do.

5. (C) Every Member shall be entitled to not less than seven days' notice of a General Meeting, which notice shall set out the agenda for the Meeting, but accidental non-receipt of a notice by a Member shall not invalidate the Meeting.

5. (D) No decision shall be taken or resolution passed in respect of any matter not set out in the agenda unless all the Members who are present agree to such decision being taken or resolution being passed and the Chairman is of opinion that the taking of such decision or voting on such resolution is a matter of urgency and is not unfair to the absent Members.

5. (E) Each Member shall be entitled to be represented at a General Meeting by two Directors or other whole-time responsible officials. One representative only of each Member (or group as set out in Clause 3 (A)) must have authority to vote. Further representatives may be admitted with the consent of the Meeting. Each representative of a Member shall be deemed to have full authority from the Member appointing him.

5. (F) Four Members represented at a Meeting shall form a quorum.

5. (G) The Chairman of the Association, if present, shall take the chair at Meetings of the Association. If he shall not be present at the commencement of the Meeting, the Meeting shall elect a Chairman from among the representatives or Members or Officials of the Association then present.

5. (H) A resolution put to the vote of the Meeting shall be decided on a show of hands, unless before or upon the declaration of the result of a show of hands a ballot be demanded by the Chairman or by any Member. If a ballot shall be demanded, the votes of Members shall be counted, as provided in the next succeeding Clause.

Voting Rights
and
Resolutions.

6. (A) EACH Member shall have one vote for every one hundred thousand yards of goods of his average yearly sales during the three immediately preceding years, audit of the returns for which by the Association Auditor has been completed in the manner described in the First Schedule hereto. Such sales

shall be calculated in yards in manner next hereinafter provided. Provided always that until the Association shall otherwise decide by resolution there shall be substituted for the said three immediately preceding years, the years 1937, 1938 and 1939.

6. (B) For the purpose of counting yards for ascertaining the number of votes to which each Member shall be entitled in a ballot:—

Every yard of the following category shall count as one yard:—

Category vii ... i.e. Floorcloth.

Every yard of the following categories shall count as one yard and a half:—

Category v ... i.e. Printed linoleum (excluding carpet squares, two yards by two yards and over) and printed cork carpet.

Category vi ... i.e. Printed linoleum carpet squares, two yards by two yards and over.

Every yard of the following categories shall count as two yards:—

Category ii ... i.e. Plain linoleum (excluding qualities over six millimetre gauge), linrubber and cork carpet (excluding slipper cloth).

Category iii ... i.e. Jaspes, granites, moires and sheet marbles (excluding in each case qualities over six millimetre gauge).

Category iv ... i.e. Plain linoleum, jaspes, granites, moires and sheet marbles over six millimetre gauge.

Every yard of the following category shall count as two yards and a half:—

Category i ... i.e. Inlaid linoleum.

6. (C) A statement by the Chairman (or failing him such other Officer of the Association as may be deputed to act for this purpose) as to the votes to which a Member is entitled under this Clause and as to the result of a ballot shall be conclusive and binding on all parties. No Member shall be entitled to know the number of votes possessed by any other Member.

6. (D) No Member shall be entitled to vote at any Meeting unless all moneys due from such Member to the Association have been duly paid.

6. (E) The following matters shall require a unanimous resolution of all Members of the Association:—

(1) Any Amendment direct or indirect of the following clauses hereof—

1, 2, 3, 6, 12.

(2) Any other matter which the Association by resolution (passed in manner hereinafter provided) shall decide can only be effected by unanimous resolution.

6. (F) Except where a unanimous vote is required a resolution, if taken by show of hands, shall be binding and effective if passed by a simple majority of the Members present, but if a ballot is demanded the resolution shall be binding and effective only if at least 90 per cent. of the votes cast are in favour of the resolution, unless the minority comprises less than three Members, in which case the resolution shall be binding and effective if at least 60 per cent. of the votes cast are in favour of the resolution. Provided always that no alteration of these Rules or addition thereto shall be effective unless so passed at a Meeting of which due notice has been given, drawing specific attention to the proposal to alter or add to these Rules and setting out the said resolution, but nothing shall prevent the Meeting amending the said resolution, provided that in the opinion of the Chairman of the Meeting such amendment does not take the resolution out of the scope of the notice in a manner unfair to absent Members.

6. (G) Notwithstanding the foregoing, a resolution shall be binding and effective if passed unanimously at a Meeting at which all Members are represented, although no notice to propose it has been given. A resolution shall also be binding if agreed to in writing by all the Members.

Property
and Funds.

7. (A) THE property, funds and assets of the Association shall be under the control of the Association and any sums not immediately required shall be paid into the Westminster Bank or such other bank as the Association may from time to time decide.

7. (B) Cheques drawn on the Association Banking Accounts shall be signed by any two such persons as the Association shall from time to time nominate.

7. (C) The Association may from time to time invest moneys standing to the credit of the said account in the names of the Trustees (hereinafter referred to), but such investment shall only be in securities authorised by the Law of England or Scotland for the investment of Trust Funds, unless otherwise sanctioned by a resolution of the Association.

Minutes of
Meetings.

8. (A) THE Secretary shall keep proper Minutes of Proceedings at all Meetings of the Association and its Committees.

8. (B) All such Minutes which have been duly signed by the person acting as Chairman of that or the next succeeding Meeting of the Association shall be deemed to be conclusive and accurate records of all transactions and resolutions therein set out.

Trade
Practices.

9. EVERY Member shall duly observe and comply with the Trade Practices from time to time recognised by the Association and directed to be recorded in a register kept for that purpose by the Secretary.

Prices.

10. WITH due regard to the cost of production, the maintenance of quality and the interests both of the public and of the various classes of distributors, the Association shall from time to time adopt lists of prices, and no Member shall sell goods below the appropriate Association price for those goods ascertained from the lists (if any) current at the time of sale.

Job Pool.

11. (A) MEMBERS recognise that the manufacture of sub-standard goods is not in the interests of the trade, the public or the national reputation, and accordingly agree to penalise the sale of such goods in accordance with a system of regulation set out in the First Schedule hereto.

11. (B) Notwithstanding the foregoing, the said system of regulation, which has been suspended owing to the war, shall not come into force until the Association shall so decide by resolution.

Price
Limitation
Clause.

12. (A) A MEMBER shall not be required to charge for any quality a price exceeding that which is hereinafter called the ceiling price, provided that he make a claim in manner provided in the Second Schedule hereto.

12. (B) The ceiling price means such price as shall represent a nett receipt to the Member making such a claim of the costs of the said Member, plus 20 per cent. thereon. For the purpose of giving effect to this Clause, the provisions set out in the Second Schedule hereto shall have effect.

Complaints and
Arbitration.

13. (A) IF any Member or Members shall complain to the Chairman in writing that any breach of this Agreement has been committed by any other Member or Members the procedure laid down in the Third Schedule hereto shall be followed.

13. (B) Any Member or Members ordered to pay an amount of damages in any report made by the Chairman under the provisions of this Clause shall pay the same as ordered, unless he or they shall dispute such report in manner provided in the next succeeding sub-clause.

13. (C) If any dispute or difference shall arise between any Members touching the interpretation of this Agreement, or as to any matter or thing done or suffered hereunder, or if any Member shall within 14 days of receiving a report of the Chairman in accordance with the terms of the said Third Schedule hereto give notice to the Chairman that he disagrees with such report, the said dispute, difference or disagreement shall be referred to a single arbitrator to be agreed upon between the parties, or in default of agreement to be appointed.

* The L.M.A. propose to delete Clause 13 (B). (See paragraph 57).

by the Chairman, and this agreement shall be deemed to be a submission to arbitration in accordance with the Arbitration Acts, 1889-1934, and any statutory modification or re-enactment thereof for the time being in force.

14. THE expenses of the Association shall be met from time to time by means of levies to be made by the Chairman, which shall be subscribed to by the Members on demand in proportion to their voting rights on a poll as hereinbefore provided at the time when the levy is made. The said sums shall be paid into a special account in the names of the said Chairman and the Auditor, who shall transfer the same to the Association's account. The books of the said account in the said two names shall not be available to any person unless directed to be produced by resolution of a General Meeting of the Association, but in the event of any Member failing to pay the sum called for within 14 days of the demand, the said Member may be reported by the Chairman to the Association, who may then call on the Chairman to disclose the amount due from the said Member. Save as aforesaid, no Member shall be entitled to know the amount of the contribution of any other Member.

Expenses of Association.

15. (A) ANY Member may be expelled by a resolution of the Association upon the happening of any of the following events:—

Expulsion of Members.

- (i) If the Member being a Company shall enter into liquidation, whether compulsory or voluntary, except for the purpose of reconstruction or amalgamation or have a receiver appointed of its business, or being an individual or partnership shall become bankrupt or enter into an arrangement with his or their creditors.
- (ii) If the Member shall commit any breach of the Association's Rules which is capable of remedy and shall fail to remedy the same after a notice by the Chairman calling upon him so to do on pain of expulsion.
- * (iii) If the Member shall have been more than once found guilty of committing breaches of the Association's Rules and have been ordered to pay damages in respect thereof.
- * (iv) If the Member shall part with his business in linoleum, linrubber, cork carpet or floorcloth, or a substantial part thereof, to a firm not a Member of the Association, or if the Member or any director or directors of the Member shall have an interest in any firm in Great Britain or Northern Ireland not a Member of the Association manufacturing linoleum, linrubber, cork carpet or floorcloth, in competition with the Members of the Association, but the holding of not more than 10 per cent. of the shares of any one class in a public limited liability company shall not be taken into account for the purpose of this Clause.

15. (B) No Member shall be entitled to vote on a resolution dealing with his own expulsion.

16. NO Member without the consent of the Association shall at any time hereafter disclose any of the terms of this Agreement or the proceedings of any Meeting or of any minute thereof to anyone whatsoever other than responsible whole-time officials of the Member whose knowledge thereof is essential to the carrying out of the Agreement, proceedings or minute, and every Member shall at all times use his best endeavours to keep all the said matters confidential both during the continuance of the Association and at all times thereafter, but nothing in this Clause shall prevent any Member disclosing any of the said matters in confidence to the Member's professional advisers.

Confidentiality of Constitution.

* The L.M.A. propose to delete Clause 15 (A) (iv) and to amend Clause 15 (A) (iii) to read: " If the Member shall have been more than once found guilty of committing breaches of the Association's Rules which are incapable of remedy as aforesaid ". (See paragraph 57).

17. UPON dissolution of the Association its property, funds and assets after providing for all liabilities accrued or contingent shall be distributed among the Members in proportion to their then voting rights ascertained as herein-before provided.

WE

whose registered office is at
being parties to the Agreement constituted by the above-written Constitution in consideration of a covenant to the like effect by the other parties thereto hereby covenant jointly with all and severally with each of the other parties thereto (being the other Members from time to time of the said Association) that we will be bound by the said Agreement and by any resolutions duly passed thereunder and that we will at all times duly observe and perform the same until we cease to be Members of the Association in manner provided by the said Agreement.

SCHEDULE I

PART I

PROVISIONS APPLICABLE TO CLAUSE 11

1. There shall be established a Job Pool to which each Member shall be debited with such percentage of the invoiced price of job lots (not exceeding 30 per cent.) as the Association shall from time to time decide after considering any advice tendered hereon by the Chairman.

Provided that in the case of rejects which are sold more than 24 months either from the date of their manufacture or from the date when they become rejects (whichever date shall be the later), the sum to be debited shall be half the appropriate percentage for other job lots.

2. The sums by which the Members shall be debited to the Pool in each category shall be credited to the Members respectively in proportion to the invoiced value of all their sales of the said category other than those on which there is a liability to the Job Pool.

3. For the purpose of giving effect to the said debits and credits each Member shall make a return to the Auditor of the Association not later than the 28th day after the end of each quarter in manner laid down in a document entitled "Procedure for Returns," a copy of which is set out in the Second Part of this Schedule and which shall have the like force and effect as if incorporated herein.

4. When an account of sums due to and receivable from the Job Pool has been ascertained in accordance with the procedure laid down in the said Schedule, the Chairman shall issue to each Member an account showing the balance of the sums due thereon from or to such Member. Within 14 days of the receipt of such account any Member due to pay any sum shall pay the same to the said Chairman, who shall distribute the total of the amounts so received to the Members to whom the same are due.

5. The Association's Auditor shall investigate and verify in such manner as the Chairman may direct, the returns made by each member in respect of each year and the statement made by the Member's auditors, and each Member shall give the Association's Auditor all such information and shall produce to him all such books and documents as he may reasonably require to verify the accuracy of the said returns. The Association shall bear the costs of the said audit except in so far as they have been increased by inaccuracies or other features in the Member's accounts whereby the audit so far as concerns that Member is in the opinion of the Chairman more expensive than the normal audit, all which further expenses shall be paid by the Member to the Association on demand.

6. As soon as the Auditor's investigation has been made, the Chairman shall make any adjustments found to be necessary as a result of the said investigation or otherwise, and any Member due to pay any sum to effect such adjustment shall pay the same to the said Chairman on demand and the Chairman shall pay the same to the Member or Members to whom the same may be due as aforesaid.

7. The Member's return shall be treated as confidential and shall not be disclosed without his consent to any other person than the said Chairman, the Deputy Chairman (if any) and the Auditor, and each Member shall accept as conclusive a statement signed by the said Chairman as to the amount due to or from such Member in respect of such distribution.

8. If at any time any Member shall satisfy the Chairman that by reason of fire, flood, or other cause which is in the opinion of the said Chairman of a like nature and beyond the reasonable control of the Member concerned, goods of such Member which would have been sold at the Appropriate Association Price for Regular Goods have become saleable only at a less price, the Chairman, after consultation with the appropriate Committee (if any) of the Association, may permit the Member to have the sales of the said goods or some part thereof omitted from the calculation of the Member's debit to the Job Pool. The cost of investigating claims for exemption under this sub-clause shall be charged to the Member on whose behalf the investigation is made.

PART II

PROCEDURE FOR RETURNS

Clause 3 of Part I of this Schedule requires that a quarterly return shall be made not later than 28 days after the end of each quarter showing the yardage and value of sales during that quarter. This return is to be submitted to the Association Auditor on the special forms provided by the Association. Each return is to be certified by a firm of Chartered or Incorporated Accountants, who shall give a certificate in the following form:

"We hereby certify that we have examined the records from which the foregoing figures have been extracted. We have made tests by the examination of at least 2½ per cent. of the number of invoices and credit notes involved and taken such other steps as appear to us to be necessary to verify the accuracy of these figures and in our opinion they are correct."

The Association Auditor investigates the returns made by each Member in respect of each year and the statement made by the Members' Auditors.

The sterling value of sales for the purpose of these returns shall be the total invoiced value of all sales, whether of regular goods or job goods, after deduction of trade discounts, job discounts, wholesale discounts, quantity discounts, price rebates and other allowances as hereinafter provided; but cash discount shall not be deducted. The value of goods invoiced in foreign currency is to be taken at the British Home price value and claims which are settled for Continental sales should be returned on the basis of British Home prices. The returns shall comprise business done in all parts of the world, including the United States of America.

In cases where manufacturers dispose of their goods to their staff at special discounts, such sales must be returned for Job Pool purposes.

Goods sold by weight are to be included in the returns by a calculated yardage based on the Association schedule weights for the various qualities.

Cutting charges are to be included in the value of goods.

Where an allowance for any reason whatsoever is made in respect of a regular sale the allowance is to be regarded as a No. 1 Job allowance and a calculated yardage (not exceeding the total yardage of the regular goods in question) giving the allowance on this basis is to be transferred from regulars to jobs at the resulting job value.

Where an allowance is made to customers in any country in respect of carriage or freight, this is to be ignored in arriving at the value of goods for the purpose of these returns.

Sales by a Member to another Member, on which manufacturer's discount is allowed, are not to be included in the returns for Job Pool purposes of the Member who sells them to the other Member.

SCHEDULE II

PART I

PROVISIONS APPLICABLE TO CLAUSE 12

1. The nett receipt means the average nett receipt per yard of the quality (after deduction of trade discounts and discounts for job lots and all other appropriate discounts and allowances if any), and the costs means the costs of producing and selling the said quality per yard, in each case ascertained on the basis laid down in Part II of the said present schedule hereto (being a copy of a document known as the Accountants' Report, dated the 2nd day of March, 1934), but only piece goods of two metres wide and under shall be taken into account and in the case of plain goods only the plain brown colour.

Whenever a ceiling price hereunder would include a fraction of a farthing it shall be calculated to the next higher farthing.

2. If any Member shall claim at any time that an Association price in force hereunder or a new price adopted by resolution of the Association exceeds the ceiling price he shall forward such claim to the Auditor of the Association, together with evidence of his own costs of the said quality, which costs shall be those during a period of six months preceding the claim calculated as laid down in Part II of this schedule. Such claim in the case of a new price as aforesaid shall be made, with evidence of costs, within three full working days of the date on which the resolution to adopt the price is passed, and if not so made such claim shall not be made for a period of six months thereafter.

3. As soon as any claim is made under this Clause the Auditor shall investigate the costs of the Member making the claim. As soon as such investigation is completed the Auditor shall report to the Chairman whether he finds the claim justified or not, and if justified what is the ceiling price. It shall be the duty of the Auditor, so far as it is reasonably possible for him so to do, to report to the Chairman upon a claim under this Clause within one month of the making of the claim.

Pending the investigation of a claim against a new Association price, the resolution so far as it relates to the adoption of such price shall not be given effect to.

4. If the Auditor reports that a claim under this Clause is justified, the Chairman shall notify the result to the Member invoking the Clause, who may require the ceiling price so found to be the Association price.

5. Any alteration of price due to any claim under this Clause shall be notified to all Members as soon as the Chairman shall consider the same convenient and shall take effect at the expiration of seven complete working days from such notification.

6. If the Chairman shall find that any claim made under this Clause is not justified he may require the Member making the claim to meet the costs of the Auditor's investigation.

PART II

REPORT OF THE ACCOUNTANTS' COMMITTEE

The Committee's terms of reference were:—

- (a) to report on the basis of costing to be adopted under Clause 12, and
- (b) to report as to the practicability of basing such costs on those of the firm whose costs are lowest, or, alternatively, on the average costs of the three firms whose costs are lowest.

The Committee had before them notes of discussions at a Meeting of the Accountants of the three larger firms held during January, 1934, and they have adopted the suggestions of that Meeting, with certain variations. The Committee think it will be convenient for them to repeat the report of these discussions in an abbreviated form.

1. **Accounting Period.**—It was agreed that this should be the last period of not less than six months prior to the date of the claim, for which balanced accounts and costs are available in the hands of the manufacturer concerned, this period to end within eight months of the date upon which Clause 12 is invoked.

2. **Main Items of Cost.**—These will consist of:—

(a) **Materials.** (Delivered cost.)

(b) **Direct labour.**

These two together giving the prime cost of production, and

(c) **Expenses.**

The three together giving gross manufacturing cost. Any losses in process and yardage must be included in the cost.

3. **Materials Used.**—It was agreed that stocks in hand at the close of any accounting period should be valued on the average carry forward principle.

4. **Scrap Re-used in Manufacture,** if forming part of the mixture used in making any quality of product, should be entered in the cost of that quality at the cost value of the materials for which it acts as a substitute.

5. **Direct Labour.**—All labour which can be allocated directly to certain definable operations or parts of the process of manufacture and handling of the products should be charged directly to the cost of production. So far as possible the charge under this head should include remuneration of foremen. All charges for labour and supervision which do not fall under this head would form part of the general body of expenses and be accounted for in the costs under that head.

6. **Expenses.**—It was agreed to divide expenses into two groups:—

(a) **Direct Expenses,** being those outlays which could be applied directly to certain items of production, such as carriage outwards and packing, flat printing blocks, printing rollers, trays for stencil inlaid work, cylinders for Walton inlaid work, dies for various purposes, and it was agreed that the direct expenses be applied to the qualities or categories to which they referred. As regards the outlay on implements and utensils for applying the design effect to the products, such as enumerated above, it was agreed that a reasonably fair method of ascertaining the cost to be applied in the accounting period would be a figure based on the charge to revenue for these items for the two last complete financial years of the manufacturer concerned, a proportion being taken according to the length of the accounting period under examination.

Pattern and Lithograph Sheets.—It was agreed that where possible this item of expense should be applied as a direct expense against the categories of products to which it referred, based on the two years' average as referred to above. All cloth used as samples should be charged to form part of the cost of patterns at manufacturer's cost.

(b) **Indirect Expenses or Overhead.**—The remaining expenses, including manufacturing, selling and administrative expenses and generally all expenses other than for the remuneration or service of capital, would be totalled to form the overhead for distribution over all the qualities or categories of finished products, whether these products came within the scope of the Association or not.

7. **Allocation of Overhead.**—It was agreed that the yardage for the allocation of overhead should be the mean figure between the quantity of finished goods produced and the quantity sold for each quality during the accounting period under examination. This quantity should be multiplied by the nett realised price in order to arrive at the factor for the division of overheads.

(*Note.*—This is to ensure all types of product carrying their fair share of overhead expense.)

Although the representatives of several companies had made tests which indicated that this basis of allocation is a reasonably fair one, the Committee had not before them such information as would enable them to pass a final judgment on the matter.

They felt that there would be no difficulty in accepting any other formula which the Association Auditor might suggest after he has had an opportunity of testing this application in practice.

As regards materials produced by any manufacturer outside the scope of the Association arrangement, the Committee suggest that overhead costs should be apportioned for such products on as nearly as possible the same basis as would have been applied had the products been within the scope of the Association, and it is particularly for this reason that they have suggested the application of the nett realised price rather than the Association List Price.

8. Depreciation on Machinery.—It was agreed that income tax wear and tear allowance in the previous fiscal year should be regarded as the basis of the charge. This allowance will include obsolescence or any renewal of machinery allowed by the Inland Revenue in lieu of wear and tear.

9. Depreciation of Buildings.—This should be included at “the one-sixth allowance” made from the gross valuation for the purposes of Schedule A for the preceding fiscal year.

10. Insurance Risks.—Any premiums paid by way of insurance should be charged as overheads. Where any manufacturer bears his own risks, he should include his average losses over three years.

11. Discounts Allowed to Customers, including cash, trade, wholesale and quantity discounts and price rebates, should not form an item of expense, but be regarded as a reduction in realised price.

12. Bad Debts and Differences on Exchange should be regarded as items affecting selling expense and form part of overhead—the figure to be taken to be a proportion of the amount of bad debts written off, less recoveries, as embodied in the manufacturer’s accounts for the last financial year prior to the examination.

13. Discounts Received to be regarded either as a reduction in the cost of the materials to which they refer, or where this is impracticable, as a reduction of overhead.

14. Interest Received and Revenue from Investments should have no bearing on expenses or overhead, since these are items in the remuneration of capital.

15. Royalties Payable.—To form part of direct expenses or overhead as found feasible, if annual payment or varying with production. If capital sum, to be spread over ten years.

16. Royalties Received should not affect the cost, as they savour of the nature of investment income.

17. Remuneration of Employees Arranged on a Commission Basis, whether by commission on sales or commission on profits, should be included in overhead.

18. United Kingdom Income Tax paid under any Schedule should be excluded from expenses, as this is an appropriation of profit. Where, however, a manufacturer pays salaries or fees free of Income Tax and is required to pay in addition to the salary or fee Income Tax under Schedule E, such payments of Income Tax should be regarded as additional remuneration to employees and form part of overhead.

19. Any expenditure of a capital nature, which is or will be treated as a disallowable capital expense for Income Tax purposes, should be excluded from overhead. Otherwise all repairs and upkeep and other general revenue expenditure would be included in the cost.

20. National Health Insurance and Unemployment Insurance will form part of the cost.

21. House Property Revenue and Expenditure should have no bearing on the cost.

22. Management Remuneration will be included in overhead.

23. Holding Companies.—The Committee discovered the possibility of some difference of treatment as between various manufacturers in that the director of a holding company may, in fact, perform services for a subsidiary in respect of which he is not separately remunerated. They feel that they are unable to deal with such circumstances precisely without having the full facts of each case before them. They merely recommend, therefore, that in all cases there should be assumed, if not actually

made, in the accounts a reasonable management charge, and if Directors are remunerated other than by one manufacturing company the whole amount so paid should be allocated as a charge on the various subsidiary companies as overheads in proportion to their turnover. They further recommend that the Auditor of the Association should enquire in any case which comes under his notice whether a suitable provision has been made for this expense or not, and consult the Chairman of the Association as to any adjustment which appears to be necessary.

24. Bank Overdraft Interest, Debenture Interest, Mortgage Interest and Preference Dividends should be excluded from overhead on the ground that they form remuneration of capital.

25. Legal Expenses which are disallowable items for Income Tax purposes should be excluded from overhead.

26. Audit Fee should be included in overhead.

27. Trade Mark and Patent Expenses.—Amounts disallowable for Income Tax purposes should be excluded from overhead.

28. Income Tax Paid to Dominions or Foreign Countries by reference to sales of goods or profits on the sales of goods to these countries should be regarded as a charge forming part of overhead. Any recovery of tax, whether from a Dominion or foreign country or from the British Income Tax Authorities as a relief in respect of Dominion Income Tax paid in this connection, should be treated as a deduction from overhead.

29. Payments to and Receipts from Pool.—On the whole, the Committee considered it equitable that a payment to the Pool should be regarded as an overhead expense, and it follows, therefore, that sums received from the Pool should be regarded as set-off or deductions from such expenses.

30. Import Duties and Imports of a Similar Nature Payable in Foreign Countries should be treated as reductions in realised price.

31. Linseed Oil Drawback should be treated as a reduction of overhead.

32. Realised Price.—In arriving at the realised price it was recognised that sales would include shipments to different countries abroad in which different list prices prevailed. It was thought, however, that a general figure to be arrived at should include the total trade done both in the United Kingdom and abroad, even though the list price objected to by the manufacturer would be a list price applicable to the United Kingdom only. It is suggested, therefore, that for the six months or other period on which his costs are based, the price actually realised on the sale of goods be ascertained, such price to include sales of goods at lower than the full list price, whether by reason of jobs, wholesale discounts, trade discounts, quantity discounts, price rebates or cash discounts. The percentage variation which the realised price so obtained showed to the list price would be applied to the Associated List Price or proposed list price to which the manufacturer objects, to arrive at an estimated realisable price for comparison with the gross manufacturing cost.

33. General.—There were a few points to which the Committee desired to draw special attention. They have regarded the guiding principle to be the inclusion of every reasonable item of expense likely to be incurred by any manufacturer. They feel that this is the sounder procedure, and they think it more convenient that any difference of opinion between manufacturers should be reflected in the percentage of profit to be allowed over the full manufacturing cost rather than by the exclusion of any particular item. For this reason they would charge against costs all pensions or contributions to superannuation or pension schemes, although they recognise that payments in this category may conceivably include items in the nature of freewill gifts, which are not legally binding upon the manufacturer. They have also found some difficulty in dealing with the question of bonuses to staff, but here again they prefer to include everything which is in the nature of remuneration to the staff or workmen other than such a clear appropriation of profits as sums voted by the Company in General Meeting.

The only substantial difference of opinion is in regard to the basic question of the exclusion from costs of any item whatsoever which can be regarded as a payment for the use or remuneration of capital. The Committee recommend that such items

as rent shall be entirely omitted from costs and that all costs shall be worked on the basis of the manufacturer owning the complete undertaking. They exclude debenture interest and interest paid to banks, and it is for the Members of the Association in considering this matter to decide for themselves whether in these circumstances a margin of profit, such as 25 per cent., on total costs is sufficient or insufficient. It should also be pointed out that in some cases the Inland Revenue allowance for wear and tear will exceed the sum charged in the accounts of the manufacturer for depreciation, and in some cases it may be insufficient.

The Committee see no practical difficulty whatever in applying either the foregoing Rules or some modification thereof for the purposes of Clause 12.

SCHEDULE III

PROVISIONS APPLICABLE TO CLAUSE 13

1. When a complaint is made to him, the Chairman and/or the Secretary shall investigate the complaint, and the Member or Members complained of shall give all the assistance in their power to enable the said official to ascertain the facts concerning the same.

2. In making such investigation the said official shall be entitled to the Services of the Association's Auditor.

3. As soon as the investigation is completed, the Chairman shall make a preliminary report to each of the Members concerned.

*4. If the Chairman finds that a breach has been committed he may award against the Member or Members complained of such damages as he shall think just and, subject to the Member's right to refer the complaint to arbitration, may order such sum to be paid by such Member or Members complained of within 14 days of the award.

* The L.M.A. propose to delete this paragraph. (See paragraph 57.)

APPENDIX 5

EXTRACTS FROM THE L.M.A.'S REGISTER OF TRADE PRACTICES

(Referred to in paragraph 49)

I. GENERAL TRADE PRACTICES

CLAUSE NO. 1—PRICES AND CONDITIONS OF SALE

Prices and conditions of sale shall be as adopted by the Association from time to time and communicated to all appropriate sections of the trade. All members shall send copies of their price-lists when issued to one another and to the Secretary of the Association.

CLAUSE NO. 2—GIFTS TO BUYERS

These are not the practice of the Trade and are contrary to public policy. If any member desires to felicitate any customer on the occasion of an anniversary celebration, any memento should be limited to something which marks the occasion, without being of lasting value.

CLAUSE NO. 3—ADVERTISING

The Trade Practice of members is to give wide publicity to their goods by means of pattern books, samples, price-lists, etc. (For Inlaid, 1st Quality and up, Heavy Linoleums, 4-50 m/m and up, and Cork Carpet, illustrated brochures and/or leaflets may be issued). Members will not participate in any exhibitions unless the approval of the Association is obtained or has already been obtained. It is not the trade practice for members to compete with one another in Press advertising and the like. Any other publicity or propaganda should not be proceeded with before discussion at a meeting of the Association.

It is the opinion of members of the Association that large publications of the type of D.L.W.'s "Nachrichten", Krommenie's "Linoleum News" and Milano's "Edilizia Moderna" should be discouraged in the British Home market, although it is recognised that, in the ordinary course of events, manufacturers must have liberty to issue literature on technical subjects such as floor planning and laying.

There is no objection to members exhibiting their pattern ranges from time to time in a hotel room rented for that purpose, and inviting customers to view them.

CLAUSE NO. 5—REJECTS

Rejects from former ranges shall not be offered for sale as Rejects earlier than six weeks after the date of a new issue by the Members concerned.

In regard to JOBS and REJECTS which prove unsaleable at ordinary discounts, Members should submit to the Secretary of the Association lists of patterns, with quantities and discounts at which they believe the goods could be disposed of. Such lists will be submitted for consideration to a Committee of the Association convened for that purpose. This Committee will also decide the date when such goods may be offered for sale.

Orders for Jobs and Rejects must be invoiced within one month of the date of the order.

CLAUSE NO. 6—PACKING CASES AND CRATES

Minimum charges for packing cases and crates will be agreed if this method of packing is re-introduced.

. . . the charge for packing linoleum piece goods in cases and crates should be 10 per cent. of the net invoice value (before deduction of cash discount) of the same yardage in the equivalent gauge of plain brown linoleum. Manufacturers will continue to charge their own actual extra cost for packing cases or crates for linoleum tiles.

CLAUSE No. 7—GAUGES

The gauges of goods in the various categories which may be made by manufacturers are:—

Gauge m/m	Categories of goods which may be made in each gauge (all for goods on a canvas backing except where goods on a felt base are specifically referred to)
8·00 (Special) ...	Cork Carpet only
6·70 (Special) ...	Plain, Jaspe, Sheet Marble, Cork Carpet, but not patterned Inlaids.
6·00 (Special) ...	Plain and Sheet Marble only.
4·50 ...	Plain, Sheet Marble, Jaspe, Inlaids, Cork Carpet.
3·20 ...	Plain, Inlaid, Jaspe, Sheet Marble, Cork Carpet on canvas or on felt base.
2·50 (Special) ...	Plain, Jaspe, Sheet Marble only on canvas. Any category of Linoleum or Cork Carpet on felt base.
2·00	Plain, Jaspe, Sheet Marble, Inlaid on canvas and any category of linoleum or cork carpet on felt base.
1·80 ...	Printed linoleum only.
1·60 ...	Jaspe, Moire and patterned inlaids.
1·40 ...	Printed linoleum only.

(The Jaspe category includes Moire and Granite.)
 "Special" implies gauge retained for the time being.

No other gauges may be added to the schedule or offered for sale without prior consultation between all manufacturers. If as a result of such consultation it is agreed to make an addition or additions to the schedule, a date will be fixed when such goods may be offered for sale, and no disclosure shall be made to agents or customers prior to that date, nor shall any goods be despatched from the factories in advance of that date.

It is agreed to be contrary to the interests of all sections of the trade that there should be variations in the standard gauges of material. Manufacturers, therefore, undertake to do all possible to observe the standard gauges with precision.

CLAUSE No. 8—ODD WIDTHS

The charge for odd widths (not being standard widths) shall be that charged for the next higher standard width. Standard widths are:—

2/4; 24" 5/8; 3/4; 4/4; 40"; 5/4; 6/4; 7/4; 8/4; 10/4; 11/4; 12/4; 14/4; 16/4; 45, 50, 60, 67, 70, 80, 90, 100, 110, 125, 133, 150, 175, 200, 250, 300, and 350 cms.

The basis for establishing list prices for standard narrow widths and widths over 2 metres is:

- 2d. per square yard for widths below 2 yards
- 5d. per square yard for widths over 2 metres.

In all categories except Printed when the charge is:

	<i>per sq. yd.</i>
No. 2 narrow widths bordered	6d.
No. 2 narrow widths unbordered	2d.
No. 2 widths over 2 metres	5d.
No. 3 narrow widths bordered	6d.
No. 3 widths unbordered	2d.
No. 3 widths over 2 metres	4d.

(Bordered goods are not made over 6/4 (133 cm.)). Super and Ordinary Inlaids, Bordered Passages — 6d. per sq. yd.

Note: See also Clause No. 13 re cutting and splitting charges.

**CLAUSE NO. 9—PATTERN NUMBERS AND/OR QUALITIES AND COLOURINGS
WITH QUANTITIES, TO BE SPECIFIED ON ORDER**

It is not the practice of members to encourage speculative buying and with this end in view no orders will be accepted without pattern numbers (in the case of patterned goods) or qualities and colours (in the case of plain goods), and quantities per pattern number and/or qualities and colours being specified.

CLAUSE NO. 10—FORWARD DATING

It is the practice of the trade to date invoices according to the date on which the goods are despatched from Members' stocks at factory or warehouse. In cases where goods are ordered for a specified forward delivery date, Members may despatch the goods prior to such specified date, and date the invoice according to the date specified instead of the date of despatch, when it suits the Member's convenience to do so in order to take advantage of available transport facilities.

Scottish Manufacturers are at liberty to date as Monday goods which are despatched by London steamer on the previous Friday.

CLAUSE NO. 11—INCREASE IN PRICES—FIRM ORDERS

It has been customary for manufacturers' prices to be fixed and remain unaltered for considerable periods, and in view of this it is the practice to accept all orders subject to the acceptance by the buyer of the price ruling at the date of despatch. The buyer has the option to cancel.

In the event of an increase in prices orders in hand will be delivered at the old prices provided delivery is taken within a specified period from the date of the price increase, for the markets and periods indicated hereunder:—

Home Market 6 weeks

CLAUSE NO. 12—REDUCTION IN PRICES

In the event of a reduction in prices the following will apply:—

A rebate will be given representing the difference between the old and the new prices on all goods invoiced during the following periods preceding the price reduction:—

Home Market 6 weeks

CLAUSE NO. 13—CUTTING AND SPLITTING CHARGES

1. Full piece, cut or split or cut and split ... 1s. for each cut across the piece and 3s. for each split lengthwise
2. Cut length (cut across the piece) less than a full piece but over 90 ins. in length ... 15 per cent. of list price*
3. Split length (split lengthwise) less than a full piece but over 90 ins. in length ... 2d. per square yard
4. Mat or tile not more than 90 ins. in length, or 72 ins. in width, produced from a roll, not being a mat or tile of a type and size for which a maximum price is provided in the Prices Order ... 25 per cent. of list price.
5. The following charges are to be made for cutting tiles in the Home Market:—

	<i>per square yard</i>	
	s.	d.
6·70 m/m	4	0
6·00 m/m	3	6
4·50 m/m	3	3
3·20 m/m	1	7
Lower gauges	0	9
2·50 m/m Felt backed	0	9
3·20 m/m ,,	1	3

When tiles are supplied they shall be charged for at the tile-cutting price and not on the basis of the cutting and splitting charge.

* No charge is made for making a single cut in a full roll, when the full roll is taken, or for a cut piece in addition to a full roll.

Cutting of full rolls or supply of cut lengths is not permitted in X, No. 2 and No. 3 qualities, except in the case of Mail Order Houses or those other customers whose names are from time to time recorded as being eligible for supplies on the terms provided for Mail Order Houses under Clause 5 of the Home Trade Practices, and in the case of splitting down the piece in the case of goods split to standard narrow widths.

. . . for orders for sizeable quantities from recognised manufacturers of desks and tables, for linoleum to be used for desk or table tops, the extra charge for cutting and splitting to special sizes should be 5d. per square yard.

CLAUSE NO. 14—LINOLEUM KNIVES

Members who supply Linoleum Knives or other accessories will charge for them a price which fully reimburses them.

CLAUSE NO. 15—PATTERN ISSUES

It was agreed on 28.9.45 that for the ensuing 18 months members may issue pattern books whenever they deem it advisable. These may be of mixed designs, and the illustrations therein may be on a reduced scale if so desired.*

The complete range of such patterns should be deposited with the Secretary of the Association at the time of the issue.

CLAUSE NO. 16—SAMPLES

It is recommended that samples supplied gratis by members should be of as small a size as reasonably possible and only in the special cases undernoted should the size of $13\frac{1}{2} \times 18$ ins. be exceeded. The maximum size of samples to be supplied free for all qualities of Inlaid, Jaspé, Moiré and Granite is 3 ft. \times 3 ft., such samples being limited to one sample per design or colouring per customer per year. (In 4.50, 6.00 and 6.70 m/m gauges, the size of sample is left to the member's discretion.) In the case of contracts for the British Home Government, Home Railways, London Passenger Transport Board, Admiralty vessels in registered shipyards and the London County Council, samples to any size specified may be supplied free. Corner samples of Carpet Square (i.e. quarter carpets) may be supplied at 50 per cent. off gross list price . . . half carpets (maximum 4 ft. 6 ins. \times 7 ft. 6 ins.) may be supplied at half the gross list price.

Excessive quantities of samples shall be charged at half the gross list price.

Samples for panel display may be supplied at half the gross list price, up to a maximum size of 6 ft. \times 3 ft. 9 ins. (6 ft. \times 6 ft. in case of Inlaid 3 ft. "repeat" patterns).

The allowance of 50 per cent. off gross list price may only be made when samples are sent direct to customers by members, no allowance being made for samples cut from customers' own stock. The supply of samples for panel display at half the gross list price is also limited to one sample per design or colouring per customer per year. If larger pieces are required, they must be charged at the appropriate price for cuts across the piece.

Members may supply free to customers easels and showboards for all qualities except Printed Linoleum.

The charge to customers for dummy rolls of linoleum shall be 10s. 0d. for the wooden centre, plus the customary charge for the linoleum surround, i.e. half the gross list price for pieces up to 6 ft. \times 3 ft. 9 ins. (6 ft. \times 6 ft. in the case of Inlaid "repeat patterns"), and thereafter the full list price.

The restriction of the supply of samples (either gratis or at 50 per cent. off the gross list price) to one sample per annum per design or colouring applies to both wholesalers and retailers in the lines which they are running on orders placed direct with the

* Freedom to issue patterns whenever considered desirable extended by Minute of Association Meeting 5/11/47 until reasonable notice is given by any member that he desires it to be discontinued.

member. It is not permissible to supply additional quantities of such samples to wholesalers' own retail customers or to wholesalers for passing on to their retail customers.

If unusual sizes of samples are called for they may be supplied free of charge provided the total square yardage involved is not greater than it would be if the samples of the sizes specified in this Clause were supplied.

CLAUSE NO. 17—LITHOS, LEAFLETS, BLOCKS, ETC.

Reduced litho or other illustrations for customers in turn to issue to their customers may not be supplied at less than cost price, but members are at liberty to supply colour blocks on loan free of charge to customers, the blocks to remain the property of the member and the customers bear all other expenses, such as cost of paper, colour printing, letter press, etc. It is understood, however, that no members intend to produce further supplies of reduced lithos (except in so far as they may be included in pattern books of reduced size in accordance with Clause 15).

CLAUSE NO. 18—CORK CARPET AND LINOLEUM STUCK TOGETHER

When Cork Carpet and Linoleum are supplied stuck together the price shall be that of the Linoleum plus that of the Cork Carpet plus a minimum extra charge of 11d. per square yard nett for sticking the two materials together.

CLAUSE NO. 19—UNTRIMMED HEAVY LINOLEUM

6·70 gauge and 6·00 Plain, Marble and Jaspe may be supplied untrimmed without extra charge.

Members may purchase scrap at not more than £15 per ton nett, carriage forward.

This applies to purchases from *all* sources, not only linoleum buyers.

CLAUSE NO. 20—STENCILLING OF GOODS ON BACK

In cases where customers require goods to be stencilled or marked at intervals on the back to their own instructions, an extra charge is to be made of 2d. (two pence) per square yard, nett, nett.

CLAUSE NO. 21—BACKED AND UNBACKED GOODS

Plain linoleum in gauges down to and including 3 mm. will be supplied with unpainted back.

Other classes of linoleum up to and including 4·50 mm. can be supplied with a painted back or unpainted hessian back at the option of the manufacturer.

All goods, over 4·50 mm., will be supplied with an unpainted hessian back only, except in the case of Jaspes and Marbles over 4·50 mm. gauge, which may at the option of the manufacturer be supplied with a painted dull back.

It is recommended, however, that Members should supply all goods with a raw hessian backing whenever possible.

II. HOME TRADE PRACTICES

CLAUSE NO. 1—DELIVERY AND CARRIAGE TERMS

The delivery and carriage terms as defined in the appropriate Association schedules shall be observed.

In London, Manchester, Glasgow, Bristol and Birmingham, where members have warehouses, they may deliver, from warehouses or direct from factory, goods in less than the minimum carriage paid quantities within the recognised free delivery areas for those towns. At the same time all other members, even if they have not warehouses in those towns, shall have similar facilities regarding goods delivered direct from their factories. The free delivery areas are as follows:—

MANCHESTER—within a radius of 4 miles from the centre of the city.

GLASGOW—within the boundary limits of the city.

BRISTOL—within a radius of 3 miles from the L.M. & S. Railway St. Philips Branch Goods Yard.

LONDON—within a twelve-mile radius of Charing Cross, and in addition, to the following towns:—

Epsom	Pinner
Upminster	Ewell
Bexley Heath	Hampton
St. Mary Cray	Waltham Abbey
Hornchurch	Waltham Cross
Romford	Watford
Potters Bar	Uxbridge
Orpington	Ashford (Middx.)
Dartford	Erith
Loughton	Staines

BIRMINGHAM—within a radius of 4 miles from Birmingham Town Hall.

Members are also permitted to credit the cost of carriage in cases where customers collect goods or pay their own carriage charges.

In Northern Ireland goods may be delivered franco domicile as for the rest of the United Kingdom.

In cases where the customer requests delivery by any other service than the normal goods traffic, he shall be debited with the extra cost. In cases, however, where such express delivery is necessary to rectify an error on the part of the Member, the Member may defray the extra cost.

In cases where goods are delivered direct from factories in less than the prescribed carriage paid quantities the carriage charge to the customer shall be only that from the nearest warehousing centre listed in this clause.

This does not apply to the extra charge for goods despatched by passenger train.

CLAUSE NO. 2—POLES AND WRAPPERS

If a charge is made for wooden or cardboard centres the minimum scale is as follows:—

<i>Wooden Centres</i>	<i>per 6 ft. length</i>	
	<i>s.</i>	<i>d.</i>
14 in. dia. and over	10	0
12 in. dia. and under 14 in.	7	6
9 in. dia. and under 12 in.	5	0
6 in. dia. and under 9 in.	4	0
 <i>Cardboard Centres</i>		
6 in. dia. and over	2	6
3 in. dia. and under 6 in.	2	0
Under 3 in. dia.	1	0

Credit on the same scale may be given on the return of the centres in good condition carriage forward.

Where no charge is made for centres no credit shall be given on their return.

In the case of the Admiralty a credit may be granted on returned wooden or cardboard centre poles on the scale set out, notwithstanding that in the case of the Admiralty no charge is made for such centres.

CLAUSE NO. 3—STATEMENTS OF ACCOUNT, TERMS OF PAYMENT

PROMPT TERMS—4¼ per cent.

(a) *Payment of individual invoices*

Remittances must be *posted* to the Member not later than the 14th day after date of invoice.

(b) *Weekly Statements*

Remittances must be *posted* to the Member not later than the second Thursday following the weekly period for which Statement is rendered, e.g., payment for goods invoiced during the week 6th to 11th May, should be *posted* not later than Thursday 23rd May.

(c) *Statements rendered twice monthly*

For Statements covering goods invoiced 1st to 15th inclusive, remittances must be *posted* to the Member not later than the 25th, and for Statements in respect of goods invoiced during 16th to 31st inclusive remittances must be *posted* not later than the 10th of the following month.

MONTHLY TERMS

Statements of accounts are to be issued for goods invoiced from 1st to 31st.

3¼ per cent. for cash in one clear month, i.e., by the 10th of the second month from date of invoice (ten days grace allowed but must not be quoted to customers, and remittances must be *posted* not later than the 20th of the month).

2½ per cent. for cash in 2 clear months.

1½ per cent. for cash in 3 clear months.

GENERAL NOTE

Over-deductions of discount not exceeding 11d. to be passed but customer's attention must be drawn to the over-deduction, and members must report habitual offenders to the Secretary of the Association. Statements for prompt settlement must be stamped showing the last date on which remittance must be *posted*. The following wording might be adopted by all members:—

“ 4¼ per cent. discount for remittance *posted* to us not later than . . . ”

Customers may be permitted to settle their account by bills (with a maximum currency of four months) with the allowance of 4¼ per cent. or 3¼ per cent. cash discount; interest being added during the tenure of the bill at 1 per cent. above Bank rate.

When the *posting* dates for prompt or monthly settlements fall on a Sunday or on a general or local full day holiday, no exception to be taken to remittance if *posted* on the first business day immediately following the holiday.

In cases where it is the practice of customers to settle their accounts by transfer through their bankers, the date of the customers' instruction to their bankers to effect the transfer to the manufacturer's banker shall be taken as the effective date of payment for purposes of calculating the cash discount. In cases, however, where the receipt of the payment by the manufacturer's banker is more than six days later than the date shown on the customer's transfer slip the manufacturer shall not pass the discount until he has requested his own bankers to ascertain that instructions were in fact given on the date indicated on the transfer slip and that the delay in transmission is no fault of the customer.

CLAUSE NO. 4—WHOLESALETERS

The Association keeps a list of wholesalers . . . and extends it from time to time if additional dealers are found to qualify:

Wholesale terms are not granted on 6·70 mm. goods.

With effect from 21.9.54 wholesale terms are as follows:—

12½ per cent. discount on goods invoiced and dispatched to wholesalers' own warehouses and 10 per cent. on goods delivered elsewhere to the wholesaler's instructions.

CLAUSE NO. 5—MAIL ORDER HOUSES

Printed Linoleum may be supplied to Mail Order Houses cut to required lengths at an extra charge of 3d. per square yard for cutting and packing.

Printed Linoleum may also be supplied under these conditions to the following dealers:—

[List not reproduced]

CLAUSE NO. 6—RETAIL TURNOVER BONUS SCHEME

As from 1st September 1952 a retail turnover bonus scheme was introduced in the home market offering the following bonus scale on the aggregate annual invoice value (before deduction of cash discount) of purchases by customers from all Association manufacturers:—

<i>Turnover</i> (revised as from 1.9.1953)	<i>Bonus</i> Per cent.
£ 15,000	2½
40,000	5
80,000	7½
120,000	10

This bonus scheme has only been notified to customers likely to qualify for bonus and only the two lower scales have been communicated to customers who are unlikely to reach a turnover of £100,000 per annum.

As soon as possible after 31st August in each year each Member should send to [the Association Accountant] a return, in duplicate, of their sales in the 12 months to that date to customers or group purchasing organisations whose names appear on the list which has been supplied to members and which may be amended from time to time. After collating the returns [the Accountant] will send back to each member one copy of his own return with the bonus rates inserted against the individual customers' names.

[The Accountant] will also indicate a date for the simultaneous issue by all manufacturers of credit notes to their own customers. These credit notes will be offset by customers in current account, subject to the general provisions in the bonus circular.

Two large organisations are granted the maximum rate of 10 per cent. (to be deducted from invoices) having given a guarantee of the necessary minimum turnover.

The Navy, Army and Air Force Institutes receive a flat rate of 5 per cent. turnover bonus, irrespective of turnover, and on all purchases whether for home or export. This applies from 1.9.1953 and in each year the bonus may be credited immediately after the end of the bonus year.

III. PRACTICES IN REGARD TO GOVERNMENT, MUNICIPAL AND RAILWAY CONTRACTS

The trade recognises that bulk supplies under contracts to Government, Railways and certain Local Authorities call for special treatment. The following special provisions therefore apply:—

(a) Ministry of Works and Admiralty

All members have a free hand to quote for direct tenders.* Advice of contracts received and of the price at which these are obtained will be given to the Secretary who will communicate the details to all members without disclosing the name of the successful manufacturer.

It was agreed (7/2/55) that for all tenders for which forms were received, as from that date, the maximum discount to be quoted to the Ministry of Works and Admiralty should be 25 per cent. off list prices for all categories, the resultant price being nett nett, delivered any destination. In rounding up fractions the next highest farthing should always be taken.

* But see following paragraph.

The maximum reduction to be given for "ex works" quotations is to be 2d. per square yard for categories below "A" and 3d. per square yard for categories "A" and upwards. The results of these tenders are to be reported to the Secretary for the information of other members, as previously. If the price has been adjusted to quote a net price within the maximum 25 per cent. reduction, this should be stated, i.e., the price at which the contract is accepted should be shown as "nett" or "nett, nett" as the case may be.

(b) Indirect quotations for British Admiralty

Quotations are to be made at full list prices and conditions.

(c) Government of Northern Ireland

A schedule of net and net net prices (based on list price, less 10 per cent. and 3¼ per cent.) is calculated and made available to members. These prices may be guaranteed firm for a maximum period of three months from the actual date of acceptance of tender, provided that the tender is accepted within one month. Where delivery extends over a greater period than three months, and so long as these terms remain unaltered, members may, not sooner than fourteen days before the expiry of the first three months' period, guarantee that the then current contract schedule prices will apply for a further period of three months to any unexecuted part of the order, and similarly for each successive three months. Should the Association terms regarding prices remaining firm have changed, thereby prohibiting members from guaranteeing prices for three months, members may, not sooner than fourteen days before expiry of any period for which the price has been agreed, confirm any unexecuted part of the contract for one month or for any longer period that may have been fixed by the Association in the meantime instead of for the three months' period provided for above.

(d) British Transport Commission

Quotations in these cases to be at retail prices (i.e., list price with appropriate cash discount) but prices may be guaranteed firm for a maximum period of three months from the actual date of acceptance of tender, provided that the tender is accepted within one month. Where delivery extends over a greater period than three months, and so long as these terms remain unaltered, members may, not sooner than fourteen days before the expiry of the first three months' period, guarantee that the then current contract prices will apply for a further period of three months to any unexecuted part of the order, and similarly for each successive three months. Should the Association terms regarding prices remaining firm have changed thereby prohibiting members guaranteeing prices for three months, members may, not sooner than fourteen days before the expiry of any period for which the price has been agreed, confirm any unexecuted part of the contract for one month or for any longer period that may have been fixed by the Association in the meantime instead of for the three months' period provided for above.

(e) London County Council

These firm prices apply as in (d) but quotations may be made at British Government contract schedule prices.

(f) 6·70 mm. goods

6·70 mm. goods are not included in the special price schedule, and ordinary list prices should be quoted for this quality except that no charge will be made for cutting and splitting, provided that the full six feet width of the cloth is taken.

APPENDIX 6

(referred to in paragraph 88 (d))

LIST OF JOB AND SHORT LENGTH DISCOUNTS

	Gauge			Permissible discount off list price	
	6·70 mm	4·50 mm	3·20 mm and under	Perfects	Jobs
				Per cent.	Per cent.
(a) <i>Full Width Goods</i>					
Full Length Rolls	20 ft. and over	40 ft. and over	50 ft. and over	—	10
Short Lengths ...	10 ft.—19 ft. 9 ins.	20 ft.—39 ft. 9 ins.	30 ft.—49 ft. 9 ins.	10	17½
Remnants ...	6 ft.—9 ft. 9 ins.	10 ft.—19 ft. 9 ins.	10 ft.—29 ft. 9 ins.	20	25
				Price per cwt.	
(b) <i>Fents</i> ...	Under 6 ft. (or 36 sq. ft. in narrow widths)	Under 10 ft. (or 60 sq. ft.)	Under 10 ft. (or 60 sq. ft.)	On canvas	s. d. 70 0
				On felt base	47 6
Printed ends ...					38 0
Printed Trimmings ...					26 0
(c) <i>Narrow Width Goods</i> (Unpatterned goods are plains, marbies, jaspes, moires, granites. All other categories are patterned goods)				Permissible discount off list price on square yardage	
				Per cent.	
Patterned goods not more than 71½ ins. wide, whether otherwise perfect or imperfect (except narrow patterned inlaid jobs) ...				17½	
Narrow jobs in patterned inlaid only ...				25	
Unpatterned goods not more than 71½ ins. wide, whether otherwise perfect or imperfect ...				12½	

APPENDIX 7

(referred to in paragraph 85)

THE L.M.A.'S CURRENT HOME TRADE PRICES

Body Goods

Type	Gauge and Quality*									
	8·00 m.m.	6·70 m.m.	6·00 m.m.	4·50 m.m.	3·20 m.m.	2·50 m.m.	2·00 m.m.	1·80 m.m.	1·60 m.m.	1·40 m.m.
97 INLAID	—	—	—	—	1st	2nd	3rd	—	4th	—
	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.
Super Parquetry and Super Marble	—	—	—	16 6	12 2	—	8 5	—	7 2	—
Ordinary Inlaid	—	—	—	15 0	10 11	—	7 5	—	6 7	—
Embossed	—	—	—	—	11 5	—	7 8	—	—	—
Granite	—	22 6	—	14 6	10 0	—	6 6	—	—	—
Jaspe and Moire	—	22 6	—	14 6	10 0	8 6	6 6	—	5 2	—
Sheet Marble	—	22 6	—	14 6	10 0	—	6 6	—	—	—
FELT BACKED INLAID										
Super Parquetry and Super Marble	—	—	—	—	—	7 1	—	—	—	—
Ordinary Inlaid	—	—	—	—	8 8	6 2	—	—	—	—
Granite, Jaspe and Moire... ..	—	—	—	—	—	5 10	—	—	—	—
Sheet Marble	—	—	—	—	8 7	5 10	—	—	—	—

} Prices per square yard—2
yards wide

Type	Gauge and Quality*									
	8·00 m.m.	6·70 m.m.	6·00 m.m.	4·50 m.m.	3·20 m.m.	2·50 m.m.	2·00 m.m.	1·80 m.m.	1·60 m.m.	1·40 m.m.
PLAIN	—	Double Ex.	Med. Ex.	Ex. Thick	A	C	X	—	Plain Stair§	—
Plain brown	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.
Plain colours	—	18 5	16 6	11 1	7 10	6 3	5 4	—	11 5	—
Plain brown	—	19 11	18 0	12 5	8 10	7 0	6 0	—	—	—
Plain colours	—	—	—	11 6	8 3	6 8	5 9	—	—	—
Plain colours	—	—	—	12 10	9 3	7 5	6 5	—	—	—
FELT BACKED PLAIN										
Plain brown	—	—	—	—	7 0	5 3	—	—	—	—
Plain colours	—	—	—	—	7 10	5 10	—	—	—	—
CORK CARPET										
Natural brown—Taylor	15 4	12 7	—	9 0	6 9	—	—	—	—	—
Walton	—	15 4	—	10 8	9 0	—	—	—	—	—
Other colours—Taylor	16 1	13 2	—	9 6	7 3	—	—	—	—	—
Walton	—	16 1	—	11 3	9 6	—	—	—	—	—
PRINTED	—	—	—	—	—	—	—	No. 2	Stair Baize	No. 3
	—	—	—	—	—	—	—	s. d. 4 7	s. d. 8 7	s. d. 3 11
	—	—	—	—	—	—	—	5 0	—	4 3

Prices per sq. yard—2 yards or 2 metres wide
 Prices per sq. yard—over 2 metres wide
 Prices per square yard—2 yards wide.
 Prices per sq. yard—2 yards wide (Goods over 2 metres wide 5d. per square yard extra.)

DELIVERY, CARRIAGE, AND PACKING TERMS

Carriage paid to any station in Great Britain and Northern Ireland on the following minimum quantities:—
 Plain linoleum (6·70 mm., 6·00 mm., 4·50 mm.)— $\frac{1}{2}$ pieces (12 $\frac{1}{2}$ yard or 15 yard lengths);
 Plain linoleum (3·20 mm., 2·50 mm.), inlaid linoleum (all gauges), cork carpet (all gauges) and stairs and stair baizes—50 square yards;
 Plain linoleum (2·00 mm.), printed linoleum (1·80mm., 1·40 mm.)—2 pieces 2 yards wide or the equivalent in narrower widths;
 Linoleum 3 and 4 yards wide (where made)—12 $\frac{1}{2}$ lineal yards in one piece;
 Linoleum Carpets—36 square yards;

PACKING

Bale packing free—centres may be charged and credited on return at agreed price.
 Printed linoleum (1·80 mm. and 1·40 mm.)—2 yards wide and narrower, packed in paper only, except for delivery to the Channel Islands and Isle of Wight.

Borders and Passages (Inlaid)

Width	Borders						Bordered Passages				Price per lineal yard
	6 ins.		9 ins.		12 ins.		24 ins.		36 ins.		
	Gauge	3·20	2·00	3·20	2·00	3·20	2·00	3·20	2·00	3·20	
Quality*	1st	3rd	1st	3rd	1st	3rd	1st	3rd	1st	3rd	
	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	
Super Parquetry and Super Marble	2 6½	1 9	3 9½	2 7½	5 1	3 6	8 5	5 11	12 8	8 11	
Ordinary Inlaid	2 3½	1 6½	3 5	2 3½	4 6½	3 1	7 7½	5 3½	11 5	7 11	

99

Passages and Stairs (Printed)

Gauge	Quality*	Bordered Passages and Stairs						Unbordered Passages				Price per lineal yard
		18 ins.	22½ ins.	27 ins.	36 ins.	45 ins.	54 ins.	18 ins.	22½ ins.	27 ins.	36 ins.	
		s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	
1·80	No. 2	2 6½	3 2½	3 9½	5 1	6 4½	7 7½	2 4½	2 11½	3 6½	4 9	
1·60	Stair Baize	4 4½	5 5½	6 6½	8 9	—	—	—	—	—	—	
1·40	No. 3	2 2½	2 9½	3 3½	4 5	5 6½	6 7½	2 0½	2 6½	3 0½	4 1	

Linoleum Mats†

Type	Quality*	Gauge	12 x 18		18 x 18		18 x 24		27 x 18		36 x 20		36 x 24		27 x 36		27 x 45		36 x 36		36 x 45		36 x 54		72 x 36		72 x 72		90 x 72		Price per dozen
			s.	d.	s.	d.	s.	d.	s.	d.	s.	d.	s.	d.	s.	d.	s.	d.	s.	d.	s.	d.	s.	d.	s.	d.	s.	d.	s.	d.	
Cork Carpet Bath Mats	Taylor	6-80	—	49 0	65 6	73 9	—	131 0	147 3	184 0	196 3	245 3	294 6	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	}	
	Walton	4-60	—	42 0	56 0	62 9	—	112 0	126 0	157 3	167 6	209 9	251 3	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	}		
	Taylor	4-60	}	35 9	47 6	53 6	—	95 0	107 0	133 9	142 6	178 3	213 9	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—			}
	Walton	3-30																													
Double Cork Carpet Bath Mats	—	—	63 0	94 6	126 0	141 6	—	252 0	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	}	
INLAID Jaspe Moire and Granite	3rd	2-00	—	—	—	36 6	—	—	73 3	91 6	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	}		
PRINTED	No. 2	1-80	—	15 0	20 0	22 6	33 3	—	45 0	56 3	60 0	75 0	90 0	120 0	240 0	300 0	—	—	—	—	—	—	—	—	—	—	—	—			}
	No. 3	1-40	—	—	—	19 6	29 0	—	39 0	48 9	—	—	78 0	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—			

100

Linoleum Carpets

	Barry's Shadow	1-80	
	s. d.	s. d.	} Price per square yard
Under 2½ yards wide ...	5 9	5 0	
2½ yards wide and over ...	6 2	5 5	

Cork Carpet and Linoleum Billiard Mats

	£	s.	d.
To fit tables 12 ft. by 6 ft.			
Plain centre with Printed Border			
Extra thick 4-50 mm.	per Set	...	11 4 0
"A" quality 3-20 mm.	per Set	...	8 1 6
Cork Carpet. Taylor 6-7 mm.	per Set	...	13 1 8

Cutting charges—15 per cent. on list prices

Plain linoleum (2-00 mm.) printed linoleum (1-80 mm. and 1-40 mm.) 2 yards wide and narrower sold in pieces only.

Narrow Width Plains—2d. per square yard extra for widths under 2 yards.

All goods whether backed or unbacked are charged at list price.

* Manufacturers employ their own designation of qualities for the several thicknesses they make.

† Inlaid borders are calculated on the basis of 25 per cent. over body goods prices.

‡ Inlaid mats are calculated on the basis of 25 per cent. over body goods prices.

Printed mats and carpets are calculated on the basis of 5d. over body goods prices.

§ All standard widths up to 72 ins.

APPENDIX 8

(Referred to in paragraph 193)

CHANGES IN L.M.A. PRICES SINCE 1st JANUARY, 1934, FOR EIGHT DIFFERENT TYPES OF LINOLEUM

Note:

1. Gauges shown in headings are those in use at present; where these have differed the gauge is shown against the price.
2. All prices are per square yard.
3. Prices are subject to wholesale discount in addition to the 10 per cent. trade discount indicated from 1937 to 1951.

Date of Change	Trade Discount	3·20 mm.		2·00 mm.		1·60 mm.		1·60 mm.		3·20 mm.		2·00 mm.		1·40 mm.	
		Sheet	Marble	Sheet	Marble	Ordinary Inlaid	Super Parquet and Super Marble	Jaspe	Plain Brown	Plain Brown	Plain Brown	Plain Brown	Printed		
		s.	d.	s.	d.	s.	d.	s.	d.	s.	d.	s.	d.	s.	d.
1.5.34	net	(3·30)	4 3½	—	—	2 5	2 5	1 9½	1 9½	(3·50)	3 2	(1·90)	1 7	(1·30)	1 1
8.2.35	net	(3·30)	4 5½	—	—	2 6	2 6	1 10½	1 10½	(3·50)	3 3½	(1·90)	1 7½	(1·30)	1 1½
26.1.37	less 10%	(3·30)	5 0	—	—	2 9½	2 9½	2 2½	2 2½	(3·50)	3 10½	(1·90)	1 11½	(1·30)	1 4½
1.3.39	less 10%	(3·30)	5 1½	3 3½	3 3½	2 10½	2 10½	2 3½	2 3½	(3·50)	4 0	(1·90)	2 0	(1·30)	1 5
18.11.39	less 10%	(3·30)	5 11	3 9½	3 9½	3 4	3 4	2 9½	2 9½	(3·50)	4 9	(1·90)	2 5	(1·30)	1 8½
15.4.40	less 10%	(3·30)	6 6	4 2	4 2	3 8	3 8	3 1	3 1	(3·50)	5 3	(1·90)	2 8½	(1·30)	1 11
19.7.41	less 10%	(3·30)	6 6	4 4½	4 4½	3 10	3 10	3 4	3 4	(3·50)	5 3	(1·90)	3 0½	(1·30)	2 2
14.5.45	less 10%	(3·50)	7 4	5 1	5 1	4 3	5 3	3 10	3 10	(3·50)	6 2		3 7	(1·30)	2 10
16.11.46	less 10%	(3·50)	10 3	6 4	6 4	5 4	6 4	4 8	4 8	(3·50)	8 6		4 10	(1·30)	3 10
24.5.47	less 10%	(3·50)	12 1	7 6	7 6	6 4	7 4	5 7	5 7	(3·50)	10 2		5 10	(1·30)	4 8
1.12.47	less 10%	(3·50)	11 7	7 2	7 2	6 1	7 1	5 4	5 4	(3·50)	9 8		5 7	(1·30)	4 5
8.8.49	less 10%	(3·50)	10 11	6 9	6 9	5 10	6 10	5 0	5 0	(3·50)	9 1		5 3	(1·45)	4 2
1.1.51	less 10%		10 3	6 9	6 9	5 10	6 10	5 0	5 0		8 7		5 3	(1·45)	4 2
11.5.51	less 10%		10 10	7 4	7 4	6 4	7 5	5 5	5 5		9 1		5 9	(1·45)	4 7
21.8.51	less 10%		12 1	8 4	8 4	7 3	8 5	6 3½	6 3½		10 2		6 7	(1·45)	5 4
14.5.52	net		11 4	7 10	7 10	6 10	7 11	5 11	5 11		9 7		6 2	(1·50)	5 0
1.12.52	net		11 4	7 5	7 5	6 8	7 5	5 6	5 6		8 10		5 10	(1·50)	4 7
2.2.53	net		10 9	6 9	6 9	6 6	7 1	5 1	5 1		8 6		5 8		3 9
15.2.54	net		10 0	6 6	6 6	6 4	6 11	4 11	4 11		7 10		5 4		3 9
4.7.55	net	—*	—*	—*	—*	6 7	7 1	5 1	5 1	—*	—*	—*	—*		3 11

* No increase.

APPENDIX 9

(Referred to in paragraph 89)

PRICE COMPARISON OF THOSE QUALITIES OF LINOLEUM MADE BY THE L.M.A., TAYSIDE AND WITTER

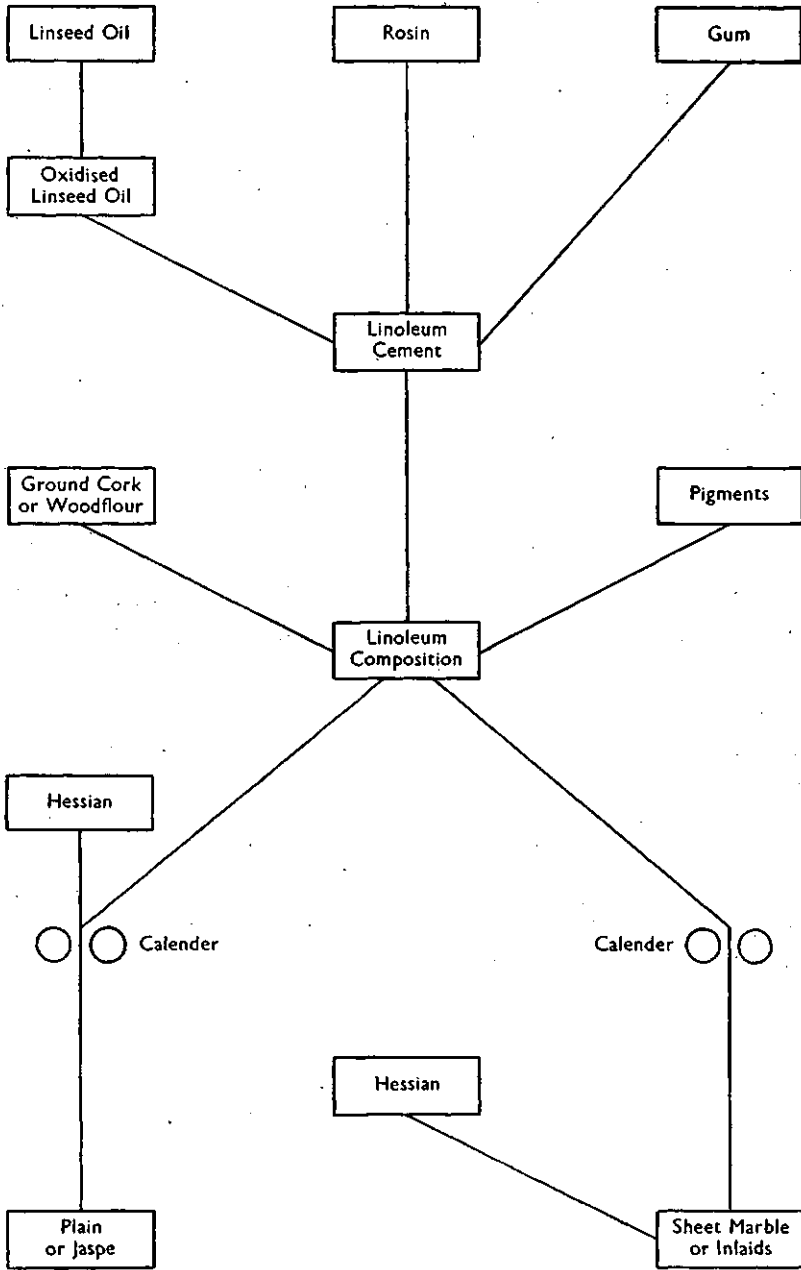
Current Prices to the Retailer

Description and Gauge	L.M.A.	Tayside	Witter	
			List Price	Less 10 per cent. for price to retailer (Approx.)
	s. d.	s. d.	s. d.	s. d.
<i>Plain Brown</i>				
6.70 mm.	18 5	16 10	—	—
6.00 "	16 6	15 0	16 6	14 10
4.50 "	11 1	10 6	11 1	10 0
3.20 "	7 10	7 5	7 10	7 0½
2.50 "	6 3	5 11	6 3	5 7½
2.00 "	5 4	5 0	5 4	4 9½
<i>Plain Colours</i>				
6.70 mm.	19 11	18 1	—	—
6.00 "	18 0	16 3	18 0	16 3
4.50 "	12 5	11 8	12 5	11 2
3.20 "	8 10	8 1	8 10	7 11½
2.50 "	7 0	6 4	7 0	6 3½
2.00 "	6 0	5 6	6 0	5 5
<i>Marble</i>				
6.70 mm.	22 6	—	22 6	20 3
4.50 "	14 6	13 1	14 6	13 0½
3.20 "	10 0	9 3	10 0	9 0
2.00 "	6 6	6 2	6 6	5 10
<i>Jaspe and Moire</i>				
6.70 mm.	22 6	—	22 3	20 0½
4.50 "	14 6	—	14 3	12 10
3.20 "	10 0	9 4	9 9	8 9½
2.50 "	8 6	—	8 3	7 5
2.00 "	6 6	5 10	6 3	5 7½
1.60 "	5 2	4 8	5 2	4 8
<i>Felt backed Plain Brown</i>				
3.20 mm.	7 0	—	7 0	6 3½
2.50 "	5 3	—	5 3	4 9
<i>Felt backed Plain Colours</i>				
3.20 mm.	7 10	—	7 10	7 0½
2.50 "	5 10	—	5 10	5 3

APPENDIX 10

(See Chapter 3)

DIAGRAM SHOWING LINOLEUM MANUFACTURING PROCESSES



APPENDIX 11

STATISTICAL TABLES

TABLE 1

(Referred to in paragraph 10)

Production of Linoleum

Thousand square yards

	Inlaid Lino			Other Lino			All Lino		
	Home	Export	Total	Home	Export	Total	Home	Export	Total
1933 ...	15,737	2,582	18,319	30,235	7,708	37,943	45,972	10,290	56,262
1934 ...	19,001	3,012	22,013	28,723	8,925	37,648	47,724	11,937	59,661
1935 ...	16,638	3,203	19,841	34,914	8,412	43,326	51,552	11,615	63,167
1937 ...	17,819	4,204	22,023	34,810	9,077	43,887	52,629	13,281	65,910
Average for these years ...	17,299	3,250	20,549	32,170	8,530	40,700	49,469	11,781	61,250
1944 ...	—	—	—	—	—	—	17,756	211	17,967
1945 ...	—	—	—	—	—	—	17,763	524	18,287
1946 ...	—	—	—	—	—	—	21,214	6,171	27,385
Average for 1944-46	—	—	—	—	—	—	18,911	2,302	21,213
1947 ...	9,803	4,147	13,950	11,959	4,042	16,001	21,762	8,189	29,951
1948 ...	7,294	8,531	15,825	14,551	12,529	27,080	21,845	21,060	42,905
1949 ...	12,186	8,010	20,196	22,765	8,629	31,394	34,951	16,639	51,590
1950 ...	12,764	11,246	24,010	18,232	8,933	27,165	30,996	20,179	51,175
1951 ...	12,512	11,119	23,631	13,279	9,455	22,734	25,791	20,574	46,365
1952 ...	11,673	7,382	19,055	13,872	4,236	18,108	25,545	11,618	37,163
1953 ...	15,711	10,285	25,996	17,458	2,759	20,217	33,169	13,044	46,213
1954 ...	19,719	14,457	34,176	20,715	3,925	24,640	40,434	18,382	58,816
Average for 1947-54	12,708	9,397	22,105	16,603	6,814	23,417	29,311	16,211	45,522

Explanation:

1933-1937: Figures consist of United Kingdom production figures taken from the Census of Production and the Import Duties Act Enquiry reports. The 1937 figures are not strictly comparable with the census figures for earlier years but the discrepancy, arising out of certain omissions in 1937, would account for less than half per cent. of the total production.

1938-1943: No figures available.

1944-1954: Figures consist of United Kingdom manufacturers' sales figures for the years ended November 1944 to 1954. There is no breakdown of linoleum into "Inlaid" and "Other" for the years 1944-1946.

TABLE 2

(Referred to in paragraph 128)

United Kingdom Imports of Linoleum for the Years 1934-1954

	Value	Tons
	£	
1934	1,852	47
1935	169	2
1936	16,502	475
1937	24,242	762
1938	6,775	233
1939	3,249	114
1940	855	41
1941	—	—
1942	—	—
1943	12	—
1944	169	—
1945	260	2
1946	311	1
1947	1,877	11
1948	931	3
1949	4,437	25
1950	17,066	186
1951	7,436	72
1952	1,686	9
1953	3,244	17
1954	1,848	10

Source: Annual Statements of Trade.

TABLE 3

(Referred to in paragraph 140)

Prices of Linseed Oil

(a) Average Yearly Prices of Linseed Oil

(Per Ton)

(Delivered London)

Year	Price (to nearest £)	Year	Price (to nearest £)
	£		£
1934	20	1945	62
5	22	6	83
6	26	7	184
7	29	8	195
8	24	9	154
9	28	1950	132
1940	43	1	168
1	42	2	185
2	44	3	180
3	49	4	84
4	61		

Explanation:

Prices are calculated from average monthly figures.

1939—average includes the Ministry of Food controlled prices from September, 1939.

1940-1953—averages of the Ministry of Food controlled prices.

1954—average of open market prices, i.e. does not include Ministry of Food controlled price for January.

TABLE 3—continued

(b) Comparison of Ministry of Food controlled price with the market prices calculated by the Ministry of Food for export rebate purposes

Market Price*		Controlled Price
<i>Four weekly period</i>		
5.10.52- 1.11.52	£ 156	£180 (October 1952 to January 23rd 1954).
2.11.52-29.11.52	151	
30.11.52-27.12.52	148	
28.12.52-24. 1.53	132	
25. 1.53-21. 2.53	123	
22. 2.53-21. 3.53	116	
22. 3.53-18. 4.53	122	
19. 4.53-16. 5.53	121	
17. 5.53-13. 6.53	119	
14. 6.53-11. 7.53	119	
12. 7.53- 8. 8.53	115	
9. 8.53- 5. 9.53	113	
6. 9.53- 3.10.53	113	
4.10.53-31.10.53	112	
1.11.53-28.11.53	110	
29.11.53-26.12.53	97	
27.12.53-23. 1.54	94	

* Based on cheapest c.i.f. price plus duty and other charges to arrive at final cost to buyer.

TABLE 4

(Referred to in paragraph 45)

Production of Felt Base
Thousand square yards

	Home	Export	Total
1933	26,476	3,961	30,437
1934	27,633	6,100	33,733
1935	34,547	7,723	42,270
1937	41,582	12,394	53,976
Average for these years	32,560	7,544	40,104
1944	9,828	—	9,828
1945	16,161	406	16,567
1946	30,750	5,947	36,697
Average for these years	18,913	2,118	21,031
1947	34,121	9,409	43,530
1948	31,952	22,603	54,555
1949	54,892	16,186	71,078
1950	56,834	20,455	77,289
1951	49,394	25,646	75,040
1952	47,326	19,802	67,128
1953	54,912	21,292	76,204
1954	61,076	22,985	84,061
Average for these years	48,813	19,798	68,611

Explanation

1933-1937: Figures consist of United Kingdom Production figures taken from the Census of Production and the Import Duties Act Enquiry reports. The 1937 figures are not strictly comparable with the census figures for earlier years but the discrepancy, arising out of certain omissions in 1937, would account for less than half per cent. of the total production.

1938-1943: No figures available.

1944-1954: Figures consist of United Kingdom manufacturers' sales figures for the years ended November 1944 to 1954.

INDEX

	<i>Pages</i>
Abbreviations used in Report	vi
Admiralty, <i>see</i> Government departments as users. ...	
Advertising and sales aids: restrictions on	16, 34, 53, 87, 90-91
Commission's conclusions	64
L.M.A.'s case	50
Alternative floor coverings	2, 11
competition from	2, 11, 34, 38, 58
—Commission's conclusions	56, 58, 68, 70
—felt base	2, 11, 39
—L.M.A.'s comments	46
linoleum manufacturers' interests in	4, 5, 6, 7, 11, 46
Approved list of wholesalers, <i>see under</i> Wholesalers.	
Armstrong Cork Co. Ltd. [Armstrong]	6, 12, 13
Barry, Ostlere & Shepherd, Ltd. [Barry]	4, 5, 12
Barry & Staines Group	4-5
percentage of total home trade	36
position in L.M.A.	4, 12, 15, 75
Barry & Staines Linoleum Ltd. [Barry & Staines]	4-5, 11
Bonus scheme, Retail turnover, <i>see</i> Retail turnover bonus scheme.	
Bonuses on retailers' and wholesalers' turnover, 1939-1942	14, 29, 32
British Standards Institution [B.S.I.]	17
specifications	10, 53, 54
British Transport Commission: user	20, 24, 26, 32, 95
views on common prices	28
Carriage terms, <i>see</i> Delivery and carriage terms, Common.	
Competition:	
from alternative materials, <i>see under</i> Alternative floorcoverings.	
from independent manufacturers, <i>see under</i> Independent manufacturers.	
<i>see also</i> Linoleum: types, competitive position of various; Quality.	
Concentration of industry during war	3, 6, 12, 14
Conclusions and Recommendations, Commission's	45, 51-70
note of dissent by Mr. Wrangham	70
reservation by Sir Arnold Plant	68-69
summary	66-67
Conditions of sale, Common	23-25, 52
Commission's conclusions	62-63
L.M.A.'s case	49-50
<i>see also</i> Register of Trade Practices.	
Co-operative Wholesale Societies: manufacturers' terms to	29
Corticine Floor Covering Co. Ltd. [Corticine]	12, 13
sterilisation of premises	4, 34
Costs:	
Commission's conclusions and recommendations	55-59
government contracts: pre-war costings clause	21
independent manufacturers'	26
L.M.A.'s comments	46
range of	38
relationship to prices	26, 36-38
Covenants, Restrictive, <i>see</i> Sterilisation of premises.	

Cutting and splitting charges:		
independent manufacturers'		26, 27
L.M.A.'s common	19, 25, 27, 52, 89-90,	94
—Commission's conclusions		62, 63
—L.M.A.'s case		49
—views on		27
Delivery and carriage terms, Common	25, 52,	91-92, 98
Commission's conclusions		62, 63
L.M.A.'s case		49
Despatch, Price ruling at date of, <i>see</i> Orders for linoleum: price changes on firm orders.		
Discount, Common rates of:		
cash and settlement		25, 29, 93
on job lots	24-25, 52, 87,	96
—Commission's conclusions		62, 63
—L.M.A.'s case		49
to wholesalers	18-19, 24,	28-30
—Commission's conclusions		61, 62, 63
—L.M.A.'s comments		47-48
—views on		31
<i>see also</i> Bonuses on retailers' and wholesalers' turnover, 1939-1942; Retail turnover bonus scheme.		
Discounts, Independent manufacturers'		26-27, 30-31
Distribution, Methods of		18-19, 30, 51
direct sales to users		20, 21-22, 26
Distributors, <i>see</i> Flooring contractors; Mail order houses; Retailers; Wholesalers.		
Drapers' Chamber of Trade [D.C.T.]		20
Dundee Linoleum Co. Ltd. (The) [Dundee]		6, 12
Enforcement of arrangements, <i>see under</i> Linoleum Manufacturers' Association.		
Exhibitions: regulations concerning, <i>see</i> Advertising and sales aids: restrictions on.		
Exports		36, 104
arrangements affecting		16, 35
—L.M.A.'s case		47, 51
common prices effect on: L.M.A.'s case		47
—Commission's comments		57
felt base		106
Felt base		2
exports		106
imports		2
production		11, 106
<i>see also under</i> Alternative floor coverings.		
Floor coverings, <i>see</i> Alternative floor coverings; Linoleum.		
Flooring contractors		20, 22
Gauges:		
B.S.I. specifications		10, 54
L.M.A. standardisation	10, 13, 33,	88
—Commission's conclusions		63
—L.M.A.'s case		50
Gifts: prohibition of		25, 87
Government controls, 1940-1954		2-3
L.M.A. co-operated on		14
on distributors' margins		19, 30
<i>see also</i> government control and price <i>under</i> Linseed oil.		

	<i>Pages</i>
Government departments as users:	
concessions to: L.M.A.'s	20-21, 24, 52, 94-95
—Commission's conclusions and recommendation	62, 63
—L.M.A.'s case	49
costings clause in contracts	21
independent manufacturers	26
quality requirement	54
tendering to, agreed	20-21
views on prices	28
History of linoleum industry	2-3
Imperfect goods, <i>see</i> Job lots	
Import duty on floor coverings	2, 35, 51, 65
Imports:	
arrangements affecting	35
—Commission's conclusions	65
—L.M.A.'s case	51
felt base	2
linoleum	35, 105
machinery	9
<i>see also under</i> Prices, Common.	
Independent manufacturers: general	7, 17
advertising	64
effect of aggregated retail turnover bonus on	33
—Commission's conclusions	61, 70
L.M.A.'s comments	48
competition from	21, 28, 36, 54
—Commission's conclusions	56, 58, 61, 70
concentration of production, war-time	14
costs	26
distribution, methods of	18, 30
percentage of home trade	36
prices	26, 33, 102
profits	26, 44
research, co-operation on	16
terms of trading	26-27, 30-31
<i>see also</i> Tayside Floorcloth Co. Ltd.; Witter, Thomas, & Co. Ltd.	
Inspection of production by L.M.A., 1934-1939	13, 15
Invoicing: regulation of procedure for	52, 62, 63, 89
Job lots:	
independent manufacturers' policy on	26, 27
<i>see also</i> Job pool scheme.	
<i>see also under</i> Discount, Common rates of.	
Job pool scheme	15, 24-25, 78, 80-81
Commission's conclusions and recommendation	63, 66, 70
L.M.A.'s case	49-50
Labour: employed in industry	4, 68
relations and wages	17
Laying of linoleum	20
Legislation on restrictive practices: influence of	15, 35, 37
Linoleum: general	2
imports	35, 105
painted back: prohibition of supply	34, 91
—Commission's conclusions	64
—L.M.A.'s case	50
production	3, 104
types	9
—competitive position of various	36, 39, 55-56, 58
—uses of various	10
<i>see also</i> Manufacturers; Processes, Manufacturing.	

	Pages
Linoleum and Felt Base Working Party Report, 1947:	
information taken from	1, 7, 18, 42-43
observations on profits	42-43
recommendations: summary	73
—costings	37
—research	16
—standardisation	63
recommendations, implementation of	16, 37-38, 46, 63
—Commission recommend enforcement	58-59
terms of reference	73
Linoleum & Floorcloth Manufacturers' Association, <i>see</i> Linoleum Manufacturers' Association: antecedents and formation.	
Linoleum Manufacturers' Association (The) [L.M.A.]:	
antecedents and formation	12
arrangements: summary	52-53
—prices, <i>see</i> Prices, Common.	
— <i>see also</i> Job pool scheme; Register of Trade Practices.	
constitutions	12-13, 15-16
—text of present	74-86
enforcement of arrangements	13, 15-16, 78-79
—Commission's conclusions and recommendation	64
government controls, co-operation on	14
independent manufacturers' attitude to	12, 17, 26, 55
members	4, 12
—outside interests, restriction of	15, 65
—percentage of total home trade and sales	36, 39, 45
objects	12, 74
Pricing Committee	16
Publicity Committee	16
Quality Grading Committee	16
relations with other bodies	17
relations with overseas manufacturers, <i>see</i> Exports: arrangements affecting;	
Imports: arrangements affecting.	
Research Steering Committee	16
secede from, right to: Commission's recommendation	59, 60
structure	15, 16
voting rights	4, 12, 16, 17, 75, 76-77
Linoleum Manufacturing Co. Ltd. [L.M. Co.]	2, 4, 5, 11, 12
Linseed oil	7-8
government control	2, 14
oxidising processes	8, 16, 37, 42
price	3, 105-106
—effect on profits	40-41, 56-57
Local authorities as users	21, 26
views on common prices	28
<i>see also</i> London County Council as users.	
Location of the industry	4
London County Council as users:	
independent manufacturer's contracts with	26
special terms to, L.M.A.'s	20-21, 24, 52, 95
—Commission's conclusions	62, 63
—L.M.A.'s case	49
views on common prices	28
Loyalty bonus	29, 32, 48
Commission's conclusions and recommendation	61, 66
Machinery for making linoleum	3, 9
linoleum manufacturer's interest in	5

	<i>Pages</i>
Mail order houses	19, 26, 90, 94
Manufacturers:	
association of, <i>see</i> Linoleum Manufacturers' Association.	
direct sales by	20-22, 26, 51
independent, <i>see</i> Independent manufacturers.	
list of	4
production	104
—range of	4-7, 10, 11, 68, 97-100
— <i>see also</i> Standardisation.	
sales in home market	36
<i>see also</i> Costs; Distribution, Methods of; Profits.	
<i>see also</i> names of manufacturers.	
Markets: division of, <i>see</i> Exports: arrangements affecting.	
Nairn Group (The)	5-6, 12
percentage of total home trade	36
position in L.M.A.	5, 12, 15, 75
Nairn, Michael, & Co. Ltd. [Nairn]	4, 5-6, 11, 12
Nairn, Michael, & Greenwich Ltd. [Nairn & Greenwich]	5
National Association of Retail Furnishers [N.A.R.F.]	19
views on common prices	27
Navy, Army and Air Force Institutes [N.A.A.F.I.]	32, 94
New Shepley Linoleum Co. Ltd. [New Shepley]	6, 12, 13, 18, 34
North British Linoleum Co. Ltd. [North British]	4, 7, 12, 13
Northern Ireland, Government of: L.M.A.'s terms to	21, 24, 28, 52, 95
Commission's conclusions	62, 63
L.M.A.'s case	49
Orders for linoleum:	
details to be specified: L.M.A.'s policy	34, 89
—Commission's conclusions	64
—L.M.A.'s case	50
price changes on firm orders: independent manufacturers' policy	26, 27
price changes on firm orders: L.M.A.'s policy	25, 89
—Commission's conclusions	62, 63
—L.M.A.'s case	49
<i>see also</i> Register of Trade Practices.	
Overseas manufacturers: arrangements with, <i>see</i> Exports: arrangements affecting;	
Imports: arrangements affecting.	
Packing charges, Common	25, 52, 87, 92, 94
Commission's conclusions	62, 63
L.M.A.'s case	49
Painted back linoleum, <i>see under</i> Linoleum.	
Payment terms	26, 27
<i>see also</i> Discount, Common rates of: cash and settlement.	
Prices:	
independent manufacturers'	26, 33, 102
international arrangements affecting, <i>see</i> Exports: arrangements affecting.	
retail selling	20
<i>see also</i> Scrap, Linoleum: maximum price fixed for.	
Prices, Common: L.M.A.'s policy	23-24, 78
ancillary practices	23-25, 52
—Commission's conclusions	60-63
—L.M.A.'s case	47-50
ceiling	16, 23, 78, 82
—Commission's investigation and conclusions	42-44, 56
—L.M.A.'s comments	46

Prices, Common: L.M.A.'s policy— <i>contd.</i>		
Commission's conclusions and recommendations	53-60, 66, 68-70	
changes in, since 1934	101	
comparison with independent manufacturers' prices	102	
concessions, <i>see</i> Government departments as users; Local authorities as users.		
current list	97-100	
despatch, ruling at date of	25, 49, 89	
exceptions to, pre-war ("differentiated")	13, 15, 23	
for job lots, <i>see under</i> Discount, Common rates of.		
imports	35, 65	
L.M.A.'s case	45-47	
methods of calculation	16, 36-38	
views on: government departments'	28	
—retailers'	27-28	
—users'	28	
<i>see also</i> Resale price maintenance.		
Processes, Manufacturing	2, 8-9, 37, 42, 103	
exchange of information about: Commission's recommendation	60	
Production:		
felt base	11, 106	
linoleum	3, 104	
<i>see also</i> Concentration of industry during war.		
Profits:		
Commission's conclusions and recommendation	57, 59	
independent manufacturers'	26, 44	
L.M.A.'s comments	46	
on capital employed	41-42	
on home sales	39-41	
Purchase tax on floor coverings	3	
Quality:		
Commission's comments and recommendation	53-54, 59	
L.M.A.'s objects and comments	12-13, 45, 47	
standardisation	13	
views on	27, 28, 35	
<i>see also</i> Quality Grading Committee <i>under</i> Linoleum Manufacturers' Association.		
Raw materials	7-8	
cost of	2, 3, 54-55	
manufacturer's interest in	5	
<i>see also</i> Linseed oil.		
Rebates, Aggregated quantity, <i>see</i> Bonuses on retailers' and wholesalers' turnover, 1939-1942; Retail turnover bonus scheme.		
Recommendations, Commission's, <i>see</i> Conclusions and Recommendations, Commission's.		
Reference from Board of Trade	71	
Register of Trade Practices	13, 24, 32, 33-34, 52, 78	
extracts from	87-95	
<i>see also</i> Advertising and sales aids; Conditions of sale, Common; Gauges: L.M.A. standardisation; Linoleum: painted back; Prices, Common.		
Rejects, <i>see</i> Job lots.		
Research: industry's policy on	16-17	
Commission's recommendation	60	
Resale price maintenance	20, 27, 29, 30, 31, 48	
Commission's recommendation	59, 60	

	<i>Pages</i>
Retail Distributors' Association [R.D.A.]	19
views on L.M.A.'s arrangements	27, 33
views on U.K. linoleum	35
Retail turnover bonus scheme	14, 18, 24, 31-32, 94
Commission's conclusions and recommendation	61-62, 70
independent manufacturers' views	33
L.M.A.'s case	48-49
retailers' and wholesalers' views	33
<i>see also</i> Bonuses on retailers' and wholesalers' turnover, 1939-1942.	
Retailers:	
conditions of sale to, <i>see</i> Conditions of sale, Common; Independent manu- facturers: terms of trading.	
influence of large	48
margins	20
position in trade	18, 19, 22
prices to, <i>see</i> Prices, Common ; Retail turnover bonus scheme.	
trade associations of	19-20
types of	19-20
views of	20, 33
<i>see also</i> Drapers' Chamber of Trade; National Association of Retail Furnishers; Retail Distributors' Association; Scottish House Furnishers' Federation.	
Sales aids: restrictions on supply, <i>see</i> Advertising and sales aids: restrictions on.	
Sales of linoleum	36, 104
Samples: restrictions on supply, <i>see</i> Advertising and sales aids: restrictions on.	
Scottish Co-operative Wholesale Society Ltd. (The) [S.C.W.S.]	6, 12, 13, 18
Scottish House Furnishers' Federation (The) [S.H.F.F.]	19
views on L.M.A.'s arrangements	27, 33
Scrap, Linoleum: maximum price fixed for	25, 52, 91
Commission's conclusions	62-63
L.M.A.'s case	49
Sheerloom Carpets Ltd.	4
Standardisation	12, 13
gauges, <i>see under</i> Gauges.	
in quality	13
in widths	13
<i>see also</i> British Standards Institution.	
Sterilisation of premises	4, 6, 34
Commission's conclusions	65
L.M.A.'s comments	51
Substitute materials, <i>see</i> Alternative floor coverings.	
Sykes, Miles, & Son, Ltd. [Miles Sykes]	6, 12, 13, 18, 46
sterilisation of premises	6, 34
Tayside Floorcloth Co. Ltd. (The) [Tayside]	4, 7, 11, 14, 51
attitude to L.M.A.	12, 17
distribution, methods of	18, 30
follows leadership of L.M.A.	19, 26, 55
terms of trading	26
<i>see also</i> Independent manufacturers.	
Tendering, Agreed, <i>see under</i> Government departments as users.	
Terms of trading, <i>see</i> Conditions of sale, Common. <i>see also under</i> Tayside Floorcloth Co. Ltd.; Witter, Thomas, & Co. Ltd.	
Thickness of linoleum, <i>see</i> Gauges.	
Trade marks	2, 16

	<i>Pages</i>
Users	10
direct sales to	20-22, 26, 51
views on L.M.A.'s arrangements	28
<i>see also</i> British Transport Commission; Government departments as users; Local authorities as users.	
Wholesale Floorcovering Distributors' Association (The) [W.F.D.A.] ...	18, 30, 48
views on L.M.A.'s arrangements	27, 31, 33
Wholesalers:	
approved list of	14, 15, 24, 28-30, 93
—Commission's conclusions and recommendation	60-61, 70
—L.M.A.'s case:	47-48
—views on	31
government controls relating to independent manufacturers	18, 26, 30-31
position in trade	18-19, 22, 27, 29, 48, 51
with retail interests: regulation of terms to	29, 48, 60
<i>see also</i> Bonuses on retailers' and wholesalers' turnover, 1939-1942; Co-operative Wholesale Societies; Wholesale Floorcovering Distributors' Association.	
<i>see also under</i> Discount, Common rates of.	
Widths:	
non-standard: charges for	33, 52, 88
standardisation	13
Williamson, Jas., & Son, Ltd. [Williamson]	6, 11
member of L.M.A.	4, 12, 13, 15
Witnesses	72
Witter, Thomas, & Co. Ltd. [Witter]	4, 7, 11, 14, 17
attitude to L.M.A.	12, 17
distribution; methods of	18, 26
terms of trading	26-27, 30-31
<i>see also</i> Independent manufacturers.	
Working Party, <i>see</i> Linoleum and Felt Base Working Party Report, 1947.	
Works, Ministry of, <i>see</i> Government departments as users.	