



# THE CEYLON GOVERNMENT GAZETTE

## EXTRAORDINARY

No. 9,388 — WEDNESDAY, MARCH 28, 1945.

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### PART I.—GENERAL.

#### GOVERNMENT NOTIFICATIONS.

L. D.—CF. 1/43.

THE EMERGENCY POWERS (DEFENCE) ACTS,  
1939 AND 1940.

DEFENCE regulations made by the Governor by virtue of the powers vested in him by the Emergency Powers (Defence) Acts, 1939 and 1940, of the Imperial Parliament, as adapted, modified and extended to Ceylon by the Emergency Powers (Colonial Defence) Order in Council, 1939, and the Emergency Powers (Colonial Defence) (Amendment) Order in Council, 1940.

By His Excellency's command,  
H. A. C. DOBBS,  
Acting Secretary to the Governor.

March 27, 1945.

#### Part I.

##### Short Title and Interpretation.

1. These regulations may be cited as the Defence (Control of Textiles) Regulations, 1945.

Short title.

2. In these regulations—

Interpretation.

“authorised officer” means any person for the time being holding office as Controller of Textiles or as a Deputy or Assistant Controller, or Inspector, of Textiles, and includes any Government Agent or Assistant Government Agent, any Assistant Government Agent (Emergency), any Divisional Revenue Officer, any korale, vidane aratchchi, udaiyar or village headman, any police officer of a rank not below that of Sergeant-in-charge of a station, any officer of the Customs of a rank not below that of Assistant Appraiser or Assistant Preventive or Charges Officer, and any other person or officer appointed in writing by the Controller, by name or by office, to be an authorised officer for the purposes of these regulations;

“class”, with reference to a dealer, means any of the following classes of dealers:—

- (a) manufacturers;
- (b) indent agents;
- (c) wholesalers;
- (d) wholesale tailors;
- (e) retailers;
- (f) retail tailors;
- (g) hawkers;

“consumer” means any person who buys any regulated textiles for use or consumption or for any purpose other than that of sale or supply;

“Controller” means the person for the time being holding office as Controller of Textiles by virtue of appointment made by the Governor and notified in the *Gazette*;

“coupon” means a clothing coupon issued by the Controller;

“coupon equivalent document” means any declaration, certificate, or other document which is given for the purposes of these regulations and against the surrender of which there is authorised the sale or supply (without the surrender of coupons) of rationed textiles in relation to which the appropriate number of coupons does not exceed that specified in such document;

“dealer” means any person carrying on business (whether by itself or together with any other business) as—

(a) a “manufacturer”, that is to say, a person who, otherwise than as a tailor, manufactures regulated textiles in Ceylon, whether by hand or machinery, for purposes of sale or supply;

(b) an “indent agent”, that is to say, a person who canvasses orders in Ceylon for regulated textiles from other dealers, and places with his principals in a country of export indents for such orders in his own name, the packages, invoices, and shipping and bank documents being addressed to himself, and who—

(i) takes delivery of the consignments and thereafter sells or supplies the regulated textiles to the dealers who had placed orders with him, or

(ii) delivers the invoices and shipping and bank documents, duly endorsed, to such dealers on payment for the consignments;

(c) a “wholesaler”, that is to say, a person who, otherwise than as a wholesale tailor, sells or supplies regulated textiles wholesale to other dealers;

(d) a “wholesale tailor”, that is to say, a person who carries on business as a tailor or the business of a tailoring establishment, and sells or supplies any regulated textiles wholesale to other dealers in the form of articles of apparel made by him;

(e) a “retailer”, that is to say, a person who, otherwise than as a retail tailor, sells or supplies regulated textiles at retail rates to consumers,

and maintains, for the purposes of such sale or supply at a fixed place of business, a shop other than a booth on a pavement, path, or covered walk ;

(f) a "retail tailor", that is to say, a person who carries on business as a tailor or the business of a tailoring establishment, and sells or supplies any regulated textiles to consumers in the form of articles of apparel made by him out of regulated textiles imported by him or purchased by him from any other dealer ;

(g) a "hawker", that is to say, a person who carries on business as an itinerant seller or supplier of regulated textiles, whether at a pitch (whether open or covered) in any place or premises to which the public has access (whether free or on payment of any charge or fee), or on any public road or path, or at the premises of any consumer, or who carries on business as a seller or supplier of regulated textiles in a booth on a pavement, path, or covered walk ;

"Executive Committee" means the Executive Committee of Labour, Industry and Commerce ;

"landed cost", in relation to any imported regulated textile, means the aggregate of the following amounts, that is to say, the purchase price of such textile in the country of origin, the cost of exportation from that country and of transportation to and importation into and landing in Ceylon and the cost of carriage to and delivery at the warehouse at which such textiles are ordinarily sold or supplied by the importer ; and includes the invoice costs c.i.f., or if the invoice costs are f.o.b. or f.o.r. also marine insurance and freight, or if any such textile is received by post or other means of transport all insurance, postal, transport, or haulage charges, all war risks insurance including unlimited transshipment risks, also all surcharges on marine and war risks insurance, freight and other charges, all sums paid for customs duty, rent, dues, fees or levies of any kind, unloading charges, lighterage charges, cartage, bank charges and interest, and all items of incidental expenditure incurred, until such textile is deposited in such warehouse ; but does not include overhead charges for establishment costs, or costs of storage or sale, or costs of war risks insurance in Ceylon : Provided that—

(a) the landed cost of any regulated textile imported into Ceylon by an indent agent shall include an amount equal to five per centum of the purchase price of such textile in the country of origin ; and

(b) where any sum forming part of the commission paid or payable to a commission agent in respect of any order for any regulated textiles accrues to any dealer who imports such textiles into Ceylon, or where any dealer who directly imports any regulated textiles into Ceylon receives any sum as a return commission or hidden commission in respect of such

textiles, such sum shall not be taken into account in the computation of the landed cost of such textiles ;

"maximum price" means the maximum price prescribed by the Controller under regulation 20 or determined under regulation 21 ;

"Minister" means the Minister for Labour, Industry and Commerce ;

"peace officer" has the same meaning as in the Criminal Procedure Code ;

"rationed textile" means any regulated textile other than a coupon-free regulated textile for the time being specified in Part II of the Schedule ;

"regulated textile" means any unused textile for the time being specified in Part I of the Schedule, and includes any such textile manufactured by the Ceylon Hosiery Company, Ltd., or the Wellawatta Spinning and Weaving Mills, but does not include any such textile manufactured in Ceylon by any other person or body of persons ;

"Schedule" means the Schedule to these regulations ;

"textile" means any woven or knitted material of cotton, artificial silk, silk, wool, jute, or any other fibre, or of any mixture of any two or more of them (including sheeting and sheets, towelling and towels, furnishing cloth, tapestry and drapery) ; hosiery (including gauze bannans, socks, stockings and any other woven or knitted articles) ; any articles of apparel, ready made or made to order of any woven or knitted material ;

"textile licence" means a licence issued by the Controller to any person and authorising that person to carry on business as a dealer of the class specified in the licence.

## Part II.

### *Trading in regulated textiles ; and importation, transport, and possession of such textiles.*

Issue of textile licences and authorisation of dealers to import regulated textiles.

Sale of regulated textiles.

Textile licences in force when these regulations come into operation.

3. The Controller may in his discretion—  
(a) issue a textile licence to any person, and  
(b) authorise any dealer to import regulated textiles into Ceylon.

4. (1) No person shall carry on business as a dealer of any class unless he is the holder of a textile licence which authorises him to carry on such business and which is for the time being in force.

(2) No person who is not the holder of a textile licence for the time being in force shall, by himself or by any servant or agent, expose any regulated textile for sale, or offer or attempt to sell, or sell, any regulated textile to any other person :

Provided, however, that the preceding provisions of this paragraph shall not apply in any case where, at a registered store of any dealer, a salesman employed by that dealer offers or attempts to sell, or sells, to any person any regulated textile kept for sale by that dealer.

5. (1) Every textile licence issued under the Defence (Control of Textiles) (No. 1) Regulations, 1943, and in force when these regulations come into operation shall be deemed to be a textile licence issued and in force under these regulations :

Provided, however, that—

(a) where any textile licence, in force when these regulations come into operation, authorises any person to carry on business as a wholesaler-in-bulk, such licence shall cease to authorise him to carry on such business and shall be deemed to authorise him to carry on business as a wholesaler ; and

(b) where on the date on which these regulations come into operation the business of a wholesale or retail tailor and any other business in regulated textiles are carried on in any premises and a partitioned portion of those premises is not provided for the business of such tailor, the textile licence under the authority of which the business of such tailor is carried on shall cease to be in force on the expiry of a period of thirty days after such date unless the holder of such licence makes arrangements within such period to carry on the business of such tailor in a partitioned portion of those premises.

(2) Where a textile licence in force on the date on which these regulations come into operation contains any alteration, obliteration, or deletion, the holder of such licence shall transmit it to the Controller within fourteen days after such date in order that the Controller may verify the authenticity of that alteration, obliteration, or deletion.

6. No person shall falsify, or cause or permit the falsification of, any textile licence.

7. (1) Every dealer of any class other than a hawker shall cause the textile licence, under the authority of which he is carrying on business as such dealer on any premises, to be framed and exhibited on those premises in such manner that it may be easily visible to customers.

(2) Every hawker shall, when carrying on business as such hawker or when itinerating with any stock of regulated textiles, have with him his textile licence, and shall, on demand, produce such licence to any authorised officer for inspection.

8. (1) Every textile licence issued in respect of a firm shall authorise the persons specified in such licence to carry on jointly and not severally the business of a dealer of such class as may be so specified.

(2) Where a textile licence issued in respect of any firm is in force, the fact that any person has ceased to be, or has become, a partner of the firm, shall forthwith be notified in writing to the Controller by the other partners of the firm.

9. (1) Where a dealer dies—

(a) his legal representative, or, if there is no such representative, the person having the control and management of the business or each of the businesses carried on by such dealer under the authority of a textile licence, shall forthwith notify in writing to the Controller the death of such dealer and the date of such death;

(b) the legal representative or the heir or any or all of the heirs of such dealer may, notwithstanding the provisions of regulation 4 carry on such business or businesses for a period of six months after such date; and

(c) the Controller shall, upon application for a textile licence or for textile licences to carry on such business or businesses being made to him by such representative or by such heir or jointly by all such heirs or by one such heir with the consent of the other such heirs or jointly by two or more of such heirs with the consent of the other such heirs, grant such licence or licences to the applicant or the joint applicants, if the Controller is satisfied that the applicant or the joint applicants is or are fit to receive such licence or licences.

(2) Where, in accordance with the provisions of sub-paragraph (b) of paragraph (1) of this regulation, the business of a dealer is carried on after his death by any person or jointly by any persons for any period, such person or persons shall, for the purposes of these regulations, be deemed to be the holder or the joint holders of a textile licence during that period.

10. No person shall carry on the business of a wholesale tailor or a retail tailor in any portion other than a partitioned portion of any premises which are used for the purposes of any other business in regulated textiles.

11. (1) No dealer of any class shall import any regulated textiles into Ceylon unless the textile licence authorising him to carry on business as such dealer contains an authorisation to import regulated textiles into Ceylon.

(2) Any regulated textiles imported into Ceylon in contravention of paragraph (1) of this regulation shall, for the purposes of the application of the Customs Ordinance, be deemed to be goods of which the importation is prohibited by Ordinance.

12. (1) Every dealer who imports any regulated textiles into Ceylon shall, in respect of those textiles, obtain for the purposes of these regulations an invoice in duplicate containing such particulars as the Controller may by order prescribe.

(2) Where the law for the time being in force in any country from which any regulated textiles are imported into Ceylon by any dealer requires the invoice in respect of those textiles to be produced before an Export Trade Controller or any other officer appointed by the Government of that country, that dealer shall obtain for the purposes of these regulations a copy of such invoice authenticated by such Controller or officer.

(3) Every dealer who imports any regulated textiles into Ceylon shall produce to the Controller a copy of the invoice in respect of such textiles before any such textile is exposed or offered for sale or supply, or is sold or supplied. Where the provisions of paragraph (2) of this regulation apply in the case of such textiles, the copy of such invoice which shall be so produced shall be the copy authenticated in accordance with such provisions.

13. (1) Where an indent agent indents for any regulated textiles on the order of a dealer of any class, the indent agent shall, simultaneously with the transmission of the indent to the country of export, send a copy of the indent to the Controller together with a written statement specifying the name and business address of the dealer and the number of the textile licence authorising the dealer to carry on business as a dealer of that class.

(2) Where a dealer on whose order any regulated textiles are imported into Ceylon by an indent agent refuses to accept those textiles, the indent agent shall, within three days after the date of the refusal, give to the Controller written notice of the refusal.

(3) Where an indent agent sells or supplies any regulated textiles to a dealer of any class, the dealer shall issue to the indent agent a receipt specifying those textiles, the date of the sale or supply, the name and business address of the dealer, and the number of the textile licence authorising the dealer to carry on business as a dealer of that class.

(4) Every indent agent shall consecutively number and keep in a separate file the receipts obtained by him under paragraph (3) of this regulation.

14. (1) No person other than a dealer shall, except under the authority of a permit granted by the Controller, transport, or have in his possession or under his control at any one time, whether for his own use or for any other purpose whatsoever, any quantity of regulated textiles in excess of that which a consumer can purchase from a dealer by surrendering all the coupons issued to the consumer for a year: Provided, however, that the preceding provisions of this paragraph shall not apply in any case where a person employed by any dealer transports any regulated textiles to a registered store of that dealer.

(2) Every person who transports any regulated textile shall have with him the invoice, debit-note, or cash receipt issued in respect of that textile by the dealer from whom that textile was purchased or by the vendor of that textile in the country of

Business of a wholesale tailor or a retail tailor.

Importation of regulated textiles by a dealer.

Cap. 185.

Invoice relating to any regulated textiles imported by a dealer.

Falsification of textile licence.

Exhibition of textile licences.

Textile licence issued in respect of a firm.

Continuance of the business of a deceased dealer.

Special provisions relating to indent agents.

Transport and possession of regulated textiles.

export, and shall, on demand, produce such invoice, debit-note, or cash receipt to any peace officer for inspection: Provided, however, that the preceding provisions of this paragraph shall not apply in any case where a person employed by any dealer transports any regulated textile from one registered store to another registered store of that dealer.

**Part III.**

*Premises where dealers may keep their stocks of regulated textiles.*

Registered store.

15. The Controller shall specify in each textile licence other than a textile licence issued to a hawkler—

- (a) the address of each warehouse, shop, store, or other premises (hereinafter referred to as a "registered store") in which stocks of regulated textiles may be kept by the holder of such licence for the purposes of sale or supply, and
- (b) such part of each of his registered stores as may be stated by the holder of such licence to be a part which will not be used by him as a place of business.

Dealer's stocks of regulated textiles to be kept in his registered store or stores.

16. (1) No dealer shall keep in any premises other than his registered store or stores any stock of regulated textiles for the purposes of his business as such dealer: Provided, however, that a hawkler may keep any stock of regulated textiles, intended for the purposes of his business as such hawkler, in any premises where he for the time being resides other than premises constituting the registered store of a dealer.

(2) No dealer shall keep or permit to be kept in his registered store or stores any regulated textile other than regulated textiles which have been purchased by him for the purposes of his business as such dealer and in respect of which he holds an invoice, a debit-note, or a cash receipt specifying his name as the name of the purchaser.

Keeping of any regulated textiles which have been sold.

17. Without the written permission of the Controller, no dealer shall keep in his registered store or stores any regulated textiles sold by him to any other person.

Every part of registered store deemed to be a place of business unless excluded.

18. Every dealer shall be deemed to carry on business as such dealer in every part of the registered store or of each of the registered stores specified in the textile licence authorising him to carry on such business other than a part mentioned in that licence as not being a place of business.

Exhibition of a board bearing the words "Licensed Dealer in Textiles" and the number of the textile licence.

19. Every dealer, other than a hawkler, shall cause to be exhibited in a conspicuous position outside the registered store or each of the registered stores specified in the textile licence authorising him to carry on business as such dealer a board bearing prominently—

- (a) the words "Licensed Dealer in Textiles" in English and the equivalent of those words in Sinhalese and Tamil, in letters which shall not be less than three inches in height, and
- (b) the number of such licence in Arabic numerals and English letters.

**Part IV.**

*Prices.*

Controller's power to fix maximum price.

20. The Controller may by order fix the maximum wholesale price, or the maximum retail price, of any regulated textile of any class and quality or grade specified in such order.

Determination of maximum price where Controller has not fixed such price.

21. (1) Where there is no maximum wholesale price fixed and in force under regulation 20 in respect of any regulated textile of any class and quality or grade, the maximum wholesale price of such textile shall be the landed cost of such textile increased by an amount equal to 12 per centum of such cost.

(2) Where there is no maximum retail price fixed and in force under regulation 20

in respect of any regulated textile of any class and quality or grade, the maximum retail price of such textile shall be the landed cost of such textile increased by an amount equal to 32 per centum of such cost.

Sale price not to exceed maximum price.

22. (1) No dealer shall, by himself or any servant or agent, sell or supply, or agree or offer or attempt to sell or supply, any regulated textile of any class and quality or grade, wholesale at a price above the maximum wholesale price, or retail at a price above the maximum retail price, fixed and in force under regulation 20, or, where no such maximum price is so fixed and in force, determined under regulation 21.

(2) For the purposes of paragraph (1) of this regulation, any reference to an offer to sell or supply shall be deemed to include a reference to any notification of the price proposed for any sale or supply, whether made by publication of any price list or notice, by keeping or exposing goods for sale in association with a mark or label indicating price, by the furnishing of a quotation orally or in writing, or by any other means whatsoever.

Marking of maximum price.

23. (1) The Controller may—

- (a) cause any officer acting under his directions to mark on any web of any regulated textile in the possession of any dealer, or on any regulated textile in a case, package, or collection of identical regulated textiles in the possession of any dealer, its maximum wholesale price or maximum retail price, or
- (b) by special or general order direct that dealer so to mark such maximum price in such manner as may be specified in that order.

(2) Every dealer shall permit and assist any officer acting under the directions of the Controller to mark on any regulated textile in the possession of that dealer its maximum wholesale price or maximum retail price.

(3) Every dealer to whom any order made by the Controller under paragraph (1) of this regulation applies shall comply with that order.

Effect of not marking the maximum price.

24. No dealer shall, by himself or by any servant or agent, sell or supply, or agree or offer or attempt to sell or supply, or expose for sale or supply—

- (a) the whole or any portion of a web of any regulated textile, unless the maximum retail price of that textile is marked on the web, and
- (b) any regulated textile out of a case, package, or collection of identical regulated textiles, unless the maximum retail price of each of those textiles is marked on any one of them.

Disposal of regulated textiles after the maximum prices are marked.

25. (1) Where the maximum wholesale price or the maximum retail price of any regulated textile is marked on a web of that textile in the possession of any wholesaler, or where the maximum wholesale price or the maximum retail price of any regulated textile in a case, package, or collection of identical regulated textiles in the possession of any wholesaler is marked on any one of those textiles, he shall not sell or supply to any retailer any quantity less than the entire quantity of the regulated textile in the web or any number less than the entire number of the regulated textiles in the case, package, or collection.

(2) Where the maximum retail price of any regulated textile is marked on a web of that textile in the possession of any retailer or where the maximum retail price of any regulated textile in a case, package, or collection of identical regulated textiles in the possession of any retailer is marked on any one of those textiles, that portion of the web, or that one of the identical regulated textiles, on which that price is marked—

- (a) shall be offered by that retailer, for inspection, to every customer who expresses his desire to purchase any portion of the web or any of the identical regulated textiles (whether

or not demand in that behalf is made by the customer) in order that the customer may ascertain whether or not the correct price is being charged or demanded; and

- (b) shall not be sold or supplied by that retailer to any customer until that retailer has disposed of the entirety of the remaining portion of the web or all the other identical articles in the case, package, or collection.

26. Every dealer shall—

- (a) maintain, in his registered store or in each of his registered stores, price lists relating to the regulated textiles in such store and containing such particulars as the Controller may by general or special order prescribe, and
- (b) exhibit such lists in conspicuous positions in such store so as to be easily visible to customers.

27. (1) No dealer shall obliterate, detach, or in any manner tamper with, or cause or permit to be obliterated, detached, or in any manner tampered with, any mark (hereinafter referred to as a "foreign mark") which has been affixed, in the country of origin or export, to any regulated textile in his possession or under his control and which indicates the manufacturer, shipper, class, quality, size, or price of that textile.

(2) Where any foreign mark affixed to any regulated textile has been obliterated, detached, or in any manner tampered with, no dealer shall sell or supply that textile to any person without the written permission of the Controller.

**Part V.**

*Obligation to display and sell stocks.*

28. (1) Every dealer who carries on business in any premises as a wholesaler and has stocks of any regulated textiles available for sale or supply shall display on those premises—

- (a) in the case of webs of regulated textiles, at least one of each class and quality or grade of such webs which may be so available, and
- (b) in the case of articles of regulated textiles at least a dozen of each class and quality or grade of such articles which may be so available,

in such manner that customers may be aware that such textiles are in stock and available for sale or supply.

(2) Every dealer who carries on business in any premises as a retailer and has stocks of any regulated textiles available for sale or supply shall display on those premises, so far as space permits—

- (a) in the case of webs of regulated textiles, at least one of each class and quality or grade of such webs which may be so available, and
- (b) in the case of articles of regulated textiles, at least fifty such articles so selected as to be representative of the different classes of such articles which may be so available, or not less than ten per centum of the entire stock of such articles so available, whichever is more,

in such manner that customers may be aware that such textiles are in stock and available for sale or supply:

Provided, however, that where the entire stock of webs of regulated textiles so available is less than one web, or the entire stock of articles of regulated textiles so available is less than fifty in number, such dealer shall so display such entire stock.

(3) No dealer carrying on business in any premises shall—

- (a) in such parts of those premises as are used for serving customers, leave vacant any portion of a showcase, shelf, counter, or other structure, used for displaying textiles, so long as regulated textiles which can, be

displayed in such portion are available in any other part of those premises, or

- (b) use, for displaying regulated textiles, showcases, shelves, counters, and other structures in any order other than the order of proximity to a front entrance to those premises.

29. No dealer who has a stock of any regulated textile available for sale or supply shall, by himself or by any servant or agent,—

- (a) refuse to sell or supply a reasonable quantity of such textile to any customer making an offer to purchase such textile, or
- (b) deny that he has a stock of such textile available for sale or supply, or
- (c) use any words or give any indication calculated to lead such customer to believe that the dealer will not or cannot sell or supply such textile or has no stock of such textile available for sale or supply:

Provided, however, that no dealer shall be deemed to have contravened the preceding provisions of this regulation by reason of any refusal to sell or supply any regulated textile to any customer making an offer to purchase such textile, if—

- (i.) the sale or supply of such textile by the dealer to such customer is prohibited by an order made by the Controller under regulation 33, or
- (ii.) the dealer proves that he had reasonable grounds for believing that such customer was attempting to accumulate a large stock of such textile for the purpose of hoarding or to purchase such textile for the purpose of re-sale in contravention of any of the provisions of these regulations, or
- (iii.) the dealer proves that such customer failed or refused to pay forthwith in cash the price of such textile, or
- (iv.) the dealer proves that such customer failed or refused to surrender forthwith the appropriate number of coupons, or
- (v.) the dealer proves that such customer failed or refused to pay any debt due in respect of any prior transaction between himself and such customer, or
- (vi.) the dealer has obtained from the Controller, where the stocks of such textile are limited, written permission to sell or supply such textile to persons whose names appear on a list submitted by the dealer to the Controller and the name of such customer is not specified in such list.

30. No dealer shall, by himself or by any servant or agent, offer to sell or supply, or sell or supply, any regulated textile to any person subject to a condition requiring that person to purchase or obtain from that dealer any other article or subject to any other condition except a condition that that person shall pay the price forthwith or take delivery within a reasonable time.

31. (1) Upon the sale or supply of any regulated textile by any dealer to any other person (hereinafter referred to as the "purchaser"), it shall be the duty of the dealer to deliver or to cause to be delivered to the purchaser, whether or not demand is made therefor, an invoice, a debit-note, or a cash receipt relating to the transaction of sale or supply.

The provisions of this paragraph and of the next following paragraphs of this regulation shall, *mutatis mutandis*, apply to every case where any regulated textile is appropriated by any dealer for his own use or is supplied to any partner or employee of that dealer.

(2) The invoice, debit-note, or cash receipt required by paragraph (1) of this regulation

Refusal to sell or supply regulated textiles and denial of the availability of such textiles for sale or supply.

Price lists.

Foreign marks affixed to regulated textiles.

Display of regulated textiles.

Conditional sale or supply of regulated textiles.

Receipts.

to be delivered to the purchaser is hereinafter referred to as the "receipt".

(3) The receipt shall contain a true and accurate record of the following particulars:—

- (i.) name and full address of the seller and the number of the textile licence under the authority of which he is carrying on business as a dealer;
- (ii.) date of sale;
- (iii.) where the purchaser is a dealer, his name, full address, and the number of the textile licence under the authority of which he is carrying on business as such dealer;
- (iv.) yardage, or number of webs and yardage of each web, of each kind of material, or number of each kind of article of regulated textiles sold;
- (v.) description of brand or quality, and reference to the folio number in the file of invoices and to the item number in the invoice, in the case of a wholesale transaction;
- (vi.) rate per yard or per individual article or rate per web or per dozen of the article;
- (vii.) amount charged for each item in the receipt;
- (viii.) total amount paid or payable;
- (ix.) signature or initials of salesman;
- (x.) the number of coupons surrendered.

(4) Every receipt shall be made out in duplicate by the use of carbon paper at the time the receipt is written out, and such duplicate shall be unperforated and shall be kept in a book of duplicates of receipts for a period of at least twelve months after the date of issue: Provided, however, that where the Lamson system of receipt books or any other similar system is used by any dealer, all such duplicates shall be rebound in serial order for purposes of reference.

(5) Every receipt shall be issued from a bound book and shall be consecutively machine-numbered, the duplicate bearing the same number as the original.

(6) Where any person carries on business as a dealer of more than one class, he shall—

- (a) use separate receipt books in respect of the transactions by him as a dealer of each class;
- (b) appropriately label the receipt books for each such class; and
- (c) specify the nature of each transaction of sale or supply in the receipt issued in respect of that transaction.

(7) A dealer shall not write, or cause or permit the writing of, a receipt in anticipation of a transaction of sale or supply.

Cessation or suspension of dealer's business.

32. (1) Every dealer who ceases to carry on business as such dealer shall, within seven days after the date of cessation of such business, give to the Controller written notice of such cessation, and surrender to the Controller the textile licence authorising the carrying on of such business.

(2) Every dealer who for any reason suspends his business as such dealer shall, if the suspension is to extend beyond a period of three months, surrender to the Controller forthwith the textile licence authorising the carrying on of such business.

Specific restrictions on trading.

33. (1) Where the Controller considers it expedient for the purpose of securing the proper distribution of regulated textiles, he may, by general or special order applicable to any specified dealer or to any specified class of dealers or to the dealers in any specified area—

- (a) prohibit the sale or supply of any specified regulated textiles in excess of a specified number or quantity to any specified consumer or to any specified class of consumers or to the consumers in any specified area;
- (b) limit the period during which any specified regulated textiles may be sold to any specified consumer or to any specified class of consumers or to the consumers in any specified area;

Custody and production of documents, books, and registers.

(c) prohibit, during any specified period, the purchase or acquisition of any quantity of any specified regulated textiles in excess of a specified quantity or number, by such dealer or dealers; or

(d) prescribe the conditions on which such dealer or dealers may purchase or acquire or sell or supply any specified regulated textiles, being conditions supplementary to and not in derogation of any of the provisions of these regulations.

In this paragraph, "specified", in relation to any order, means specified in that order.

(2) Every dealer to whom any order made under paragraph (1) of this regulation applies shall comply with that order.

## Part VI.

### *Documents, books, registers, and returns.*

34. (1) Every dealer shall keep at his registered store or any of his registered stores all invoices, bank slips, forms of customs entry, bills for purchases, receipts from vendors, bills of other charges, and other documents which are used by him for calculating the landed cost or purchase price of any regulated textiles or which contain any particulars or information pertaining to the landed cost or purchase price of any regulated textiles, and all documents which relate to negotiations for the importation or purchase of any regulated textiles or which indicate the manner in which the cost and the percentage of profit of any regulated textiles have been determined by him, and all books, registers, and other documents required under any of these regulations to be kept by him.

(2) Every dealer shall, on being directed by the Controller orally or by special or general order, produce to the Controller, within the time specified in the direction, for the purposes of inspection any document, book, or register required by paragraph (1) of this regulation to be kept by that dealer.

(3) For the purposes of paragraph (2) of this regulation, an order may be issued to the manager or person in charge of a registered store of a dealer for the production to the Controller of any document, book, or register, and an order so issued shall be deemed to be an order issued to the dealer and shall be complied with by the dealer within the time specified therein.

Filing of documents, maintenance of registers, and furnishing of returns.

35. (1) The Controller may by special or general order—

- (a) specify the documents which any dealer shall file and the manner of filing them;
- (b) require any dealer to maintain any register in such form and containing such particulars as may be specified in such order; and
- (c) direct any dealer to furnish any return relating to stocks in such form and containing such particulars as may be so specified.

(2) Every dealer to whom any order made under paragraph (1) of this regulation applies shall comply with such order.

## Part VII.

### *Coupons and rationed textiles.*

Issue of coupons.

36. (1) The Controller shall cause coupons to be issued to the inhabitants of Ceylon in such numbers, in respect of such periods, and in such manner, as he may determine.

(2) Where coupons have been issued to any person for any period, the Controller may in his discretion cause additional coupons to be issued to that person in respect of that period for any special and urgent purpose or purposes.

Point value of coupons and rationed textiles.

37. (1) For the purpose of determining the number of coupons to be surrendered under regulation 40 for obtaining any rationed textiles, a value reckoned in points

shall be assigned to coupons and rationed textiles. Such value is hereinafter referred to as the "point value".

(2) The point value of any coupon shall be that denoted by the fraction specified on that coupon.

(3) The point value of any rationed textile shall be calculated in accordance with the tables set out in Part III of the Schedule.

38. The appropriate number of coupons in relation to any rationed textile shall be the number of coupons of which the point value is equal to the point value of that textile.

39. Where the appropriate number of coupons has to be determined for any purpose, "coupon" shall be deemed to include a coupon equivalent document, and account shall be taken of the number of coupons represented by any coupon equivalent document.

40. (1) No dealer other than an indent agent shall by himself or by any servant or agent, sell or supply any rationed textile to any person unless the appropriate number of coupons is surrendered to that dealer by that person.

(2) The provisions of paragraph (1) of this regulation shall, *mutatis mutandis*, apply to every case where any rationed textile is appropriated by any dealer for his own use or is supplied to any partner or employee of that dealer.

(3) No person shall purchase or acquire any rationed textile from any dealer otherwise than by surrendering the appropriate number of coupons to that dealer.

41. No dealer other than an indent agent shall import any rationed textiles into Ceylon unless he surrenders to the Controller the appropriate number of coupons.

42. Where a person carries on business as a dealer of more than one class, he shall—

(a) keep separately the coupons surrendered to him in respect of rationed textiles sold or supplied by him as a dealer of each class, and

(b) maintain a record relating to such coupons in such form as the Controller may by special or general order prescribe.

43. (1) No coupon shall be valid in respect of the sale or supply of any rationed textile before such date as the Controller may by order specify in relation thereto.

(2) No person shall surrender any coupon to any dealer, and no dealer shall accept any coupon from any person, before that coupon has become valid.

(3) Notwithstanding anything in paragraph (1) or paragraph (2) of this regulation, any coupons may, before they have become valid, be surrendered or accepted in pursuance of an order made by the Controller in respect of those coupons or in pursuance of an arrangement approved by the Controller.

44. The Controller may cause a coupon equivalent document to be issued to any person approved by him.

45. No person shall use any imitation of a coupon or of a coupon equivalent document for the purpose of obtaining any rationed textile.

46. (1) Where the Controller has reasonable grounds to believe that imitations of coupons or of coupon equivalent documents are being used for the purpose of obtaining rationed textiles, he may by general order invalidate the coupons or coupon equivalent documents which may not have been surrendered to dealers when such order comes into force, and shall cause the coupons or coupon equivalent documents invalidated by him to be replaced with fresh coupons or coupon equivalent documents in such manner as he may determine.

Appropriate number of coupons.

Number of coupons represented by coupon equivalent document.

Sale or supply and purchase or acquisition of rationed textiles.

Importation of rationed textiles.

Transactions by person carrying on business as a dealer of more than one class.

Commencement of validity of coupons.

Issue of coupon equivalent document.

Imitations of coupons or coupon equivalent documents.

Invalidation of coupons and coupon equivalent documents.

(2) No coupon, or coupon equivalent document, which has been invalidated by the Controller by order under paragraph (1) of this regulation shall be used by any person for obtaining any rationed textile.

## Part VIII.

### General.

47. (1) The Controller or any authorised officer may at any time during the day enter any premises in which stocks of any regulated textiles are kept or reasonably believed to be kept, or at which any person carries on or is reasonably believed to carry on the sale or supply of any regulated textiles, or at which any person keeps or is reasonably believed to keep any documents relating to such stocks or to such sale or supply, and may examine such premises and stocks, or any books, registers, or other documents kept or found therein, for the purpose of—

- (a) ascertaining the quantity of such stocks which are kept therein; or
- (b) ascertaining any particulars which relate to such stocks or to such sale or supply and which are required by the Controller for the purposes of these regulations; or
- (c) making such investigation as may be necessary in any case where the Controller or such officer has reasonable grounds to believe, whether on a complaint made or otherwise, that there has been any contravention of any of these regulations,

and may take possession of any such books, registers, or other documents, or take in relation thereto any other steps which appear to the Controller or such officer to be necessary for preserving them and preventing interference therewith.

(2) The person in charge of any premises referred to in paragraph (1) of this regulation shall permit and assist the Controller or any authorised officer to exercise in respect of such premises the powers conferred by such paragraph.

(3) Where the doors of any premises referred to in paragraph (1) of this regulation are closed and the person in charge of such premises cannot be found or refuses or fails to open such doors when requested to do so, the Controller or any authorised officer may in the presence of a peace officer cause the doors or windows of such premises to be forcibly opened in order that the Controller or such authorised officer may exercise in respect of such premises the powers conferred by such paragraph.

48. Where any peace officer has reasonable grounds to suspect that any bag, parcel, or package carried by any person on a highway contains any regulated textile in respect of which a contravention of any of these regulations has been committed or that there is to be found any such textile in any vehicle on a highway or in any vessel on a river or water-way, such officer may make an examination of such bag, parcel, or package, or a search of such vehicle or vessel, and may, for the purposes of such examination or search, cause that person, vehicle, or vessel to be stopped if in motion; and that person, or the driver or person in charge of such vehicle or vessel and every other person in such vehicle or vessel, shall permit and assist such officer to make such examination or search.

49. Where the Controller or any authorised officer or peace officer discovers, after examination or search made in the exercise of the powers conferred by regulation 47 or regulation 48, any regulated textile in respect of which a contravention of any of these regulations has been committed, he may seize such textile; and any person for the time being in possession of such textile shall permit and assist such officer to effect its seizure.

Entry and search of registered stores and other premises.

Examination of bag, parcel, or package, or search of vehicle or vessel.

Seizure of regulated textiles.



Change of hawker's address.

50. Where a change of the address of a hawker occurs, he shall forthwith notify the new address in writing to the Controller.

Act or omission of servant or agent.

51. Where any servant or agent of a dealer does or omits to do any act or thing which if done or omitted to be done by such dealer, would constitute a contravention of any provision of these regulations, the dealer shall be deemed to have acted in contravention of those provisions.

Determination of question whether any textile is a regulated textile.

52. The question whether any textile is a regulated textile shall, in the event of any doubt or difficulty, be determined by the Controller by order; the decision of the Controller on any such question shall be final and conclusive.

Exercise of Controller's powers and functions by other officers.

53. Subject to the general direction of the Controller—

(a) any power or function conferred upon or assigned to the Controller by any of the provisions of these regulations may be exercised or discharged by any Deputy Controller of Textiles, and

(b) any such power or function, other than power or function under regulation 57 or regulation 58, may be exercised or discharged by any Assistant Controller of Textiles or by any other officer authorised in writing in that behalf by the Controller.

Punishment of person convicted by court.

(b) require that dealer to pay into the general revenue, in such manner as the Controller may specify, a sum not exceeding five thousand rupees.

(2) Where any dealer refuses or fails to pay into the general revenue, within the time specified by the Controller, any sum which that dealer has been required under paragraph (1) of this regulation so to pay, the Controller shall by order suspend for any period specified in the order, or cancel, any textile licence or all the textile licences issued to that dealer.

(3) Where, for the offence of contravening any of these regulations, any textile licence or all the textile licences issued to any dealer is or are suspended or cancelled by the Controller or any sum ordered by the Controller to be paid into the general revenue by that dealer is so paid, that offence shall be deemed to have been compounded.

59. Any person who acts in contravention of any of these regulations shall be guilty of an offence and shall, on conviction after summary trial before a Magistrate, be punished with a fine of not less than five hundred rupees and not more than five thousand rupees or with imprisonment of either description for a term not exceeding one year or with both such fine and imprisonment.

Delivery of samples.

54. Every dealer shall—

(a) if required orally by the Controller or any Inspector of Textiles to do so, deliver to the Controller or such Inspector free of payment a sample not exceeding twelve square inches of any regulated textile in the possession of such dealer, and

(b) if required by the Controller in writing to do so, deliver to the Controller free of payment a sample, not exceeding one-sixth of a yard of the full width with the selvages on both sides, of any regulated textile in the possession of such dealer, or deliver to the Controller as a sample one article of any regulated textile.

Effect of conviction of a dealer.

60. Where any dealer is convicted by a court of a contravention of any of these regulations and no appeal against the conviction is preferred or the conviction is confirmed in appeal, the Controller may cancel any textile licence or all the textile licences issued to that dealer.

Forfeiture.

61. (1) Where an offence is compounded under regulation 58, the Controller may order any regulated textile in respect of which the offence was committed to be forfeited to His Majesty.

(2) Where any person is convicted by a court of a contravention of any of these regulations, the court may order any regulated textile in respect of which the contravention was committed to be forfeited to His Majesty.

Communication of orders.

55. Any order made by the Controller under or for the purposes of these regulations shall be deemed to have been duly communicated to any person to whom such order is applicable, if it is—

(a) published in the *Gazette* and in at least one newspaper circulating in Ceylon, or

(b) issued by letter despatched by registered post to such person at his usual place of business or residence.

General power of Controller to cancel any textile licence.

62. Where the Controller has reasonable grounds to believe that any dealer is unfit to be allowed to continue as a dealer, the Controller may cancel the textile licence or textile licences issued to that dealer.

Amendment of Schedule.

56. The Governor may by notification published in the *Gazette* amend the Schedule in any manner he deems expedient.

#### Part IX.

##### *Offences and punishments.*

Prosecution of offender.

57. No person shall be prosecuted for contravening any of these regulations except by, or with the written sanction of, the Controller.

Compoundable offences.

58. (1) Where the Controller is satisfied that any dealer has contravened any of these regulations other than regulations 6, 16, 22, 29 and 30, the Controller may, without prosecuting or sanctioning a prosecution of that dealer, by order—

(a) suspend for any period specified in the order, or cancel, any textile licence or all the textile licences issued to that dealer, or

Textile Advisory Board.

##### *Textile Advisory Board and rescissions.*

63. (1) The Minister may constitute a Textile Advisory Board (hereinafter referred to as the "Board") consisting of twelve persons to advise the Controller generally on matters connected with the enforcement of these regulations.

(2) The Board shall elect its own Chairman.

(3) The Board may advise the Controller on any matter connected with the enforcement of these regulations whether referred to it by the Controller or not.

(4) When the Board has been constituted, no order, other than an order suspending or cancelling a textile licence, shall be made by the Controller without first obtaining the advice of the Board on such order.

(5) Where the Controller is unable to accept the advice tendered by the Board on any question, he shall refer the question with a full statement of the views of the Board to the Executive Committee for decision.

Rescissions.

64. The following regulations are hereby rescinded:—

(1) The Defence (Control of Textiles) (No. 1) Regulations, 1943.

(2) The Defence (Control of Textiles) (No. 6) Regulations, 1944.



SCHEDULE.

PART I.

Regulated Textiles.

Cloth, whether woven, knitted, netted, or crocheted, made from cotton, silk, artificial silk, or wool, or from a mixture of any two or more of them; articles of apparel, and articles of domestic or personal use, made from such cloth; including the following:—

- (1) Banians and vests, made up or manufactured locally, or imported ready-made.
- (2) Blankets excluding cumblies.
- (3) Camboys.
- (4) Casement cloths, bleached, dyed or printed.
- (5) Cumblies.
- (6) Drills, grey, bleached or dyed; tussore, grey, bleached, or dyed; and other suitings.
- (7) Flanelette.
- (8) Furnishing fabrics (other than casement cloths) imported into Ceylon on or after the first day of May, 1945, and declared by the Controller by order to be fabrics which in his opinion are suitable for making articles of apparel.
- (9) Handkerchiefs, made up locally or imported ready-made.
- (10) Sarees.
- (11) Sarongs.
- (12) Sheeting and pillow casing.
- (13) Sheets and pillow cases, made up locally or imported ready-made.
- (14) Shirts, grey, bleached, dyed or printed, inclusive of twills, poplins, long cloths, cambries, madapollams, muslins, nainsooks, and mulls.
- (15) Shirts, made up locally or imported ready-made.
- (16) Towelling.
- (17) Towels, made up locally or imported ready-made.
- (18) Veddies, dhoties, salvas, and shawls.
- (19) Voiles, plain, dyed or printed; and other women's dress materials, bleached, dyed or printed, or with woven pattern, inclusive of cloths locally known as chintzes.

PART II.

Coupon-free regulated textiles.

- Canvas.
- Curtain netting.
- Furnishing fabrics other than those specified in Part I of the Schedule.
- Sanitary towels.
- Socks.
- Stockings.
- Ties.

PART III.

Tables denoting the point value of rationed textiles.

1. Articles of apparel.	Point value of each article.		
	Man.	Woman.	Child.
Banian or vest	1	1	1
Camboy, not exceeding 42 inches in width	—	2	2
Camboy, exceeding 42 inches in width	—	4	—
Coat	4	4	2
Frock	—	4	2
Handkerchief, not exceeding 1 foot in length or width	$\frac{1}{4}$	$\frac{1}{4}$	$\frac{1}{4}$
Handkerchief, exceeding 1 foot, but not exceeding 2 feet, in length or width	$\frac{1}{2}$	$\frac{1}{2}$	$\frac{1}{2}$
Long trousers, or slacks	$3\frac{1}{2}$	$3\frac{1}{2}$	—
Petticoat	—	2	—
Pyjama suit	6	6	5
Saree	—	6	—
Sarong, not exceeding 42 inches in width	2	—	2
Shawl (Salva), not exceeding 3 yards in length	3	—	—
Shirt	3	3	$1\frac{1}{2}$
Short trousers	2	2	$1\frac{1}{2}$
Veddie, not exceeding 4 yards in length	4	—	—
Veddie, exceeding 4 yards, but not exceeding 5 yards, in length	5	—	—
2. Towels.	Point value.		
Towel, not exceeding 3 square feet	—	—	$\frac{1}{2}$
Towel, exceeding 3 square feet but not exceeding 6 square feet	—	—	1
Towel, exceeding 6 square feet	—	—	2

3. Rationed Textiles in Webs.	Point value of a yard.
Exceeding 15 inches, but not exceeding 21 inches, in width	$\frac{3}{4}$
Exceeding 21 inches, but not exceeding 28 inches, in width	1
Exceeding 28 inches, but not exceeding 40 inches, in width	$1\frac{1}{2}$
Exceeding 40 inches, but not exceeding 45 inches, in width	$1\frac{3}{4}$
Exceeding 45 inches, but not exceeding 51 inches, in width	2
Exceeding 51 inches, but not exceeding 63 inches, in width	$2\frac{1}{2}$
Exceeding 63 inches in width	$2\frac{1}{2}$ plus $\frac{1}{4}$ for every 6 inches or part thereof in excess of 63 inches in width

4. Where any article of apparel, or any article of rationed textile not sold by the yard, is not specified herein, the point value of that article shall be the point value of the cloth used to make it.

I, Edmund Rodrigo, Controller of Textiles do hereby make the following Orders under the Defence (Control of Textiles) Consolidated Regulations, 1945.

Colombo, March 29, 1945. E. RODRIGO, Controller of Textiles.

TEXTILES CONTROL ORDERS, 1945.

No. 1.

THE following orders have been made by the Controller of Textiles under the provisions of the Defence (Control of Textiles) (Consolidated) Regulations, 1945:—

1. The provisions of Control Orders bearing Nos. 1—11 issued by the Controller of Textiles between September 4, 1944, and March 15, 1945, shall remain valid, except where they are in conflict with any of the provisions of this order, in which event the latter shall prevail and the former deemed to be revoked.

2. Regulation 12.—(1) Every invoice obtained by an importer of mill made regulated textiles shall contain in respect of each item in the invoice the information prescribed by the Order (War) No. 654 dated August 11, 1944, issued by the Export Trade Controller, Bombay, and also a true statement of the current standard price of each item as defined in the said order, that is to say, the ex-mills price for the home market.

Note.—The following is the information prescribed by the said Order (War) No. 654.

Tex-mark number of the mill.

Serial number of the cloth, as shown in column No. 1.

Trade number or trade mark as shown in columns Nos. 3A and 3B of the Schedule B of the Textile Commissioner's notification No. 34-Tex. A (15)/43 of December 31 1943, as amended from time to time.

(2) Every invoice obtained by an importer of regulated textiles other than mill made textiles shall contain the following information:—

- (i.) Serial numbers of each item.
- (ii.) Quality of each item (counts of yarn in warp and woft.)
- (iii.) Width in inches.
- (iv.) Length in yards.
- (v.) Full trade description.
- (vi.) Whether full, half, or light colour: full colour meaning that the cloth contains more than  $66\frac{2}{3}$  per cent. of coloured yarn, half colour meaning that the cloth contains between  $33\frac{1}{2}$  and  $66\frac{2}{3}$  per cent. of coloured yarn, and light colour meaning that the cloth contains less than  $33\frac{1}{2}$  per cent. coloured yarn.
- (vii.) Price per piece, yard, or unit.
- (viii.) Total value of each item and total value of invoice.
- (ix.) Total yardage of invoice.

3. Regulation 33.—(1) No licensed dealer shall sell any of the regulated textiles specified below to any consumer at one time in excess of the quantities specified against that regulated textile:

Regulated Textile.	Quantity.
Sarongs	1
Camboys	1
Long Cloth	6 yards
Grey Cloth	6 yards

(2) No licensed dealer shall sell any of the regulated textiles enumerated in para. (1) of this order to a consumer unless the purchaser produces the ration document or documents from which the dealer himself shall detach the appropriate number of coupons.

(3) Whenever a licensed dealer sells a sarong, camboy, or long cloth or grey cloth to a consumer he shall before delivering such regulated textile to the purchaser, endorse the following particulars in ink on the reverse of the heading of the ration document in such manner that no part of the writing extends to the back of the coupons :—

- (i.) Name of article sold and quantity.
- (ii.) Licence number of dealer.
- (iii.) Date:

The dealer shall return to the purchaser the ration document so endorsed. If all the coupons have been detached from such document, the dealer shall return to the purchaser the heading with the appropriate endorsement.

(4) If coupons for more than one ration document are detached to make up the appropriate number for the sale of any of the above articles, the dealer shall make the endorsement under paragraph (3) of this order on any one of the said ration documents which the purchaser may choose.

(5) A dealer shall not sell a sarong on the production of a ration document on which a camboy has been purchased or a camboy on production of a ration document on which a sarong has been purchased.

(6) A licensed dealer shall not sell a sarong or a camboy on production of a ration document on which any such article has been already purchased unless at least six months have expired since such earlier purchase.

(7) No dealer shall sell long cloth or grey cloth on production of a ration document on which long cloth has been already purchased if such sale will make the total purchase on the card in any period of six months exceed six yards.

4. *Regulation 35.*—(1) An importer shall maintain a register of imports in the following form. The register shall be balanced monthly.

<i>Import Register.</i>					
Date.	No. and date of invoice.	Coupon value of invoice.	Number of coupons surrendered.	Receipt number and date.	Re. marks.
(1)	(2)	(3)	(4)	(5)	(6)

*Notes.*—(i.) Invoices shall be kept in one file unmixed with other documents, and shall be serially numbered.

(ii.) The receipts for coupons surrendered shall be kept in one file and shall be serially numbered.

(iii.) The figure below the line in cage 2 is the dealer's serial number of the invoice, and the figure in cage 6 is the dealer's serial number of the receipt.

(iv.) A copy of a statement of the textiles in the invoice and of the coupon value of each item in the invoice shall be attached to the invoice.

(2) On April 1, 1945, every importer shall prepare a statement showing the quantity of regulated textiles under each variety mentioned in Part III of the Schedule to the Regulations which he has at the close of business on March 31, 1945, for the purpose of sale under any licence he holds, provided that an importer holding both a wholesale dealer's licence and a retail dealer's licence and electing under paragraph (5) of this order to keep a separate wholesale stock shall not include in the statement so prepared stocks of regulated textiles held by him under his retail licence.

He shall note against each item in such statement its value in consumer coupons, and add up the coupon values of all the items.

*Note.*—When an Indent Agent imports goods for a named principal, that principal and not the Indent Agent shall be deemed the importer for the purposes of this order.

(3) The first entry, in the register of imports shall relate to this balance of stocks, and in that entry the statement prepared under the last preceding article of this order shall be the invoice.

(4) An importer who holds only a retail dealer's licence or only a wholesale dealer's licence may treat all his imports as his retail stock or his wholesale stock as the case may be and will not be required to keep any register other than the register of imports.

(5) An importer who holds both a wholesale dealer's licence and a retail dealer's licence and proposes to treat all the regulated textiles in his registered store as the stock common to both his wholesale and his retail businesses, and to sell to retail customers and to wholesale customers according to demand and not at his discretion, and has obtained the written authority of the Controller to do so, is not required to keep any register of stocks other than the Register of Imports.

(6) An importer who holds both a wholesale dealer's licence and a retail dealer's licence and has not obtained the written authority of the Controller to keep one common stock for his businesses under both licences shall keep a Wholesale Stock Register and a Retail Stock Register in the form prescribed below :—

*Wholesale Stock Register.*  
(Same Form of register as now in use under Textiles Control Order No. 8.)

(7) A dealer who holds both a wholesale dealer's licence and a retail dealer's licence, but does not hold authority to import,

shall maintain both a Wholesale Stock Register and a Retail Stock Register.

(8) The Wholesale stock register shall be balanced daily and the Retail stock register monthly.

(9) A holder of a wholesale dealer's licence who does not hold an authority to import shall prepare on April 1, 1945, a statement of the balance of regulated textiles he has in his registered store for the purpose of sale under his wholesale licence. Such statement shall show the balance under each item mentioned in Part III of the Schedule to the Regulations. The equivalent in consumer coupons shall be noted against each item. Such statement with the total coupon equivalent of all the items shown and duly authenticated by the signature of the dealers shall be kept in the registered store, available for inspection by authorised officers of the Textile Control Department.

A copy of the statement so prepared shall be forwarded to the Assistant Controller, Distribution, to reach that officer not later than April 5, 1945.

(10) A wholesale dealer who prepares a statement of balance stocks of regulated textiles under the last preceding paragraph of this Order shall account for such balance stocks by the production of the consumer coupons which he collects by their sale.

(11) Every dealer holding a wholesale licence shall keep prominently displayed near the front entrance to his shop a board not less than 4' x 2' in size on which shall be entered in white letters against a black background the quantities of textiles, in yards or numbers as may be appropriate to the case, which are available for wholesale sale at the opening of business each day, under the following heads :

Sarongs	Voiles
Camboys	Sarees
Drills	Veddies
Long Cloth	Shirts
Grey Cloth	Banians and Vests
Shirting	Other ladies dress materials

The figures entered in the morning shall remain unobliterated till the following morning.

Entries must be made in both Sinhalese and Tamil in Colombo and in the language current in the district in other places.

This paragraph shall not apply to a dealer who has obtained the written authority of the Controller to keep one common stock for both business under Order No. 4 (5).

(12) A dealer who holds both a wholesale and a retail licence in respect of the same licensed store or shop shall, unless he has obtained the written authority of the Controller to keep one common stock for both the business, not keep his wholesale and his retail stock in the same room. Retail stocks shall always be kept in the front room of the store.

*Note.*—Special arrangements may be authorised in the case of large shops consisting of more than one floor and having more than two lines of business.

5. *Regulation 42.*—(1) Every retail dealer and hawker shall maintain a Coupon Account in the following form :

Coupon Value of balance stock on 17-3-45.	Coupon Value of textiles bought between 17-3-45 and 1-4-1945.	Coupon Value of any misplaced stocks which have been brought up for sale since.	Total.
-------------------------------------------	---------------------------------------------------------------	---------------------------------------------------------------------------------	--------

*Note.*—The above is a heading to be entered at the top of the account.

Date.	Daily Collection of coupons.	Invoice No. of goods bought.	Coupons surrendered in exchange for textiles bought.
(1)	(2)	(3)	(4)

The entries shall be made daily and the account balanced at the end of each month.

This order shall not apply to importers who hold only a retail dealer's licence and to importers who hold both a wholesale dealer's licence and a retail dealer's licence, but elect, with the written authority of the Controller, to keep one common stock.

(2) Every hawker and retail dealer shall paste the consumer coupons he collects on a piece of tissue or other transparent paper of uniform size, each sheet carrying 120 full coupons. Each sheet shall carry only coupons bearing the same number ; any number less than 120 he has to surrender in order to purchase textiles may be pasted on a special sheet.

(3) An importer shall surrender the coupons which he collects at the Office of the Assistant Controller, Distribution, according to a programme which will be notified by the Assistant Controller, Distribution.

(4) At the time of surrendering coupons an importer must deliver to the Assistant Controller, Distribution, a statement of coupons surrendered on a page of the Coupon Deposit Book which may be obtained from any Assistant Controller of Textiles.

6. *Regulation 43 (1).*—Coupons bearing Nos. 1, 2 and 3 in the ration card issued to consumers shall become valid on April 1, 1945. The date of validity of the remaining coupons in the card will be notified in due course.