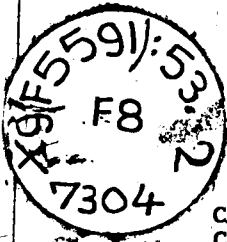


REPORT  
OF THE  
**Indian Tariff Board**  
REGARDING THE  
GRANT OF PROTECTION  
TO THE  
**MATCH INDUSTRY.**



CALCUTTA: GOVERNMENT OF INDIA  
CENTRAL PUBLICATION BRANCH  
1928

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**REPORT**

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**GRANT OF PROTECTION**

TO THE

# MATCH INDUSTRY.



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***Part I.—Preliminary.***

## PRELIMINARY.

The Indian Tariff Board was directed to hold an enquiry into the circumstances of the Match industry in India by the following Resolution of the Government of India in the Commerce Department, No. 235-T. (14), dated the 2nd October, 1926:—

“ The present rate of duty on matches imported from abroad is Re. 1-8-0 per gross, which represents a duty of more than 100 per cent. *ad valorem*. The duty was raised to the above figure purely as a revenue measure, and the Government of India have consistently rejected requests from manufacturers in India that the duty should be declared a protective duty. Nevertheless, a high revenue duty naturally has a protective effect, and since 1922, when the present duty was imposed, numerous match factories have been established in India, some of them using indigenous woods, and others wood imported in the log from abroad. Concurrently, there has been a progressive decline in the customs revenue derived from matches. This revenue amounted to Rs. 154 lakhs in 1922-23 and Rs. 138 lakhs in 1923-24, but in 1925-26 it amounted (inclusive of the revenue from splints and veneers) only to Rs. 118 lakhs. As the Indian factories overcome technical difficulties and attain their full production, the decrease in customs revenue is likely to become more serious.

2. In these circumstances, the Government of India consider that the whole position requires investigation, and they have decided to entrust this task to the Tariff Board. The first point for enquiry is whether the three conditions laid down in paragraph 97 of the Report of the Indian Fiscal Commission are satisfied in the case of the match industry in India, and whether the industry should be protected. If the answer to this question is in the affirmative, the Tariff Board will report at what rate the import duty should be fixed in order to give the industry the protection it requires and whether alternative measures of protection could suitably be adopted. If the answer is in the negative, the Government of India theoretically will be free to lower the import duty on matches in the interests both of the consumer and their own revenue from this source. But the Tariff Board will report to what extent vested interests have been created in India as the result of the present rate of duty, how far those vested interests require consideration and what prospect there is of the match industry in India establishing itself, if the present rate of duty is maintained. If the Tariff Board decides that consideration must be paid to the industry brought into existence by the present rate of duty and that the duty should be maintained at the present figure, or approximately at the present figure, it will further report whether the loss of customs revenue can be made up in whole or in part by any other appropriate form of taxation of the industry. In this connection, the attention of the Board is drawn to the remarks of the Honourable Commerce Member on the 24th March 1924, in the Council of State. Generally the Tariff Board will investigate the whole

question and make such recommendations as seem germane to the subject.”

2. On receipt of this Resolution, the Board issued on the 29th November, 1926, the Press Communiqué reproduced below which outlined the scope of the enquiry and invited the representations of firms or persons who desired to claim protection for the industry.

The Board's Communiqué. The communiqué drew particular notice to the unusual nature of the enquiry inasmuch as the industry under reference had been called into existence owing to the imposition in 1921 and 1922 of high revenue duties upon imported matches. This factor complicated the enquiry to the extent that even if it were to disclose that the industry did not qualify for protection when judged by the usual standards, it might still be necessary to consider whether vested interests had been created which might reasonably claim the continuance of the help afforded by the duty.

“ In the Resolution of the Government of India in the Commerce Department No. 235-T. (14), dated the 2nd October, 1926, the Indian Tariff Board was directed to investigate the question of granting protection to the Match Industry in India.

2. The Board has been instructed to examine the whole position of the industry but its attention has been specially drawn to the following points. Firstly, whether the three conditions laid down in paragraph 97 of the Report of the Indian Fiscal Commission are satisfied in the case of the Match Industry in India, and whether the industry should be protected. Secondly, if the industry satisfies these conditions and is to be protected, the amount of protection required and the methods by which such protection should be given. Thirdly, if the Board finds that the industry does not satisfy the conditions laid down in the Fiscal Commission's Report, whether it is necessary, in view of any vested interests which may have been created as a result of the present revenue duty, to maintain the duty at the present figure or at approximately the present figure; and if so, whether the loss of customs revenue, which is likely to result from the expansion of the industry in India, can be made up in whole or in part by any other appropriate form of taxation of the industry.

3. Any persons or firms who desire to claim protection for the industry in India or who consider that the present rate of duty *qua* revenue duty should be maintained, are requested to submit to the Tariff Board a full statement of the grounds on which they do so. Persons or firms who claim protection should state *inter alia* the grounds on which the industry can be considered to fulfil the conditions laid down by the Fiscal Commission, and whether any protection which may be found necessary should be given by means of protective duties or in any other form. In the case of those who desire that the present rate of duty should be maintained in view of any vested interests which may have been created, the nature and extent of such interests and their grounds for thinking that the

match industry has a fair prospect of establishing itself in India, should be fully set forth.

4. All representations (with six spare copies) must be addressed to the Secretary and reach the office of the Board at No. 1, Council House Street, Calcutta, not later than the 31st December, 1926. After their receipt, the Board will, if necessary, issue questionnaires. The representations, the questionnaires and the replies thereto will then be printed and published, and the opinions, in writing, of those who wish to support or oppose the claims made will be invited. The dates for the oral examination of witnesses who wish to appear before the Board for that purpose will be subsequently fixed."

3. At the time of the publication of the above communiqué, and for some two months later, the Board was fully occupied with the Statutory enquiry then being conducted. The Board's procedure in connection with the Steel industry and it was not until January, 1927, that the investigation dealt with in this report could be commenced. Early in that month, after a number of the Calcutta match factories had been visited, a questionnaire was prepared and sent to all Local Governments asking for information regarding the condition of the industry in each province and the situation in respect of the existing supplies of raw materials. The Board then decided to begin its enquiry in Burma as the replies from the Local Governments indicated that from the point of view of forest resources that province appeared to offer the best field for investigation. Accordingly, the headquarters of the Board were removed to Rangoon during the last week in February. After considering the representations received up to that time from manufacturers whose factories were located all over India, the Board issued a questionnaire covering, as far as could then be seen, the most important points connected with the manufacture of matches, and, following a preliminary conference with the Forest Department of Burma, proceeded to inspect the local factories and forest areas in the vicinity of Rangoon and Mandalay and to record the oral evidence of the various Government officers concerned and of the owners of the factories. The Board returned to Calcutta early in April. A combination of circumstances rendered it necessary to suspend the proceedings in connection with this enquiry until the following October. At the time of his preliminary oral examination in Calcutta just before going on leave, Mr. Schele, the General Manager of the Swedish Match Company, had not received the permission of the Company to disclose its costs. While on leave he was able to explain the nature of the Board's enquiry to Mr. Ivar Kreuger, the Chairman, and the Company very courteously agreed to place all the information regarding the Company's costs in India at the disposal of the Board. It was, however, not until his return to India in December last that the Board was able to resume the unfinished examination of Mr. Schele, the principal witness in the present enquiry. Further, about this time the President went on leave out of India and although this

circumstance would not ordinarily have involved the suspension of an enquiry in progress, in view of the impossibility of making further progress until the Swedish Match Company had placed their cost figures at our disposal, and also of the fact that it was proposed that the President should take the opportunity, while in Europe, of visiting a number of match factories in England, Sweden and Belgium, it was decided to suspend work on this enquiry until his return. When the enquiry was recommenced the Board was still in Calcutta. After the oral evidence of the owners of certain factories in Calcutta had been taken, the Board moved to Bombay. From the beginning of November to the middle of February the Board was occupied in recording further evidence of Local Government officers, local factories and of the representatives of the various commercial bodies such as Chambers of Commerce, etc., in Bombay, Calcutta and Dehra Dun and in visiting match factories in the Presidencies of Bombay and Bengal, in the United Provinces and the Punjab. The details of the Board's movements and inspections will be found in Appendix J. In addition the Board found it necessary, in view of the presence in India of a number of factories operated by the Swedish Match Company, to send in December, 1927, a circular letter to the various Chambers of Commerce and Match Manufacturers' Associations asking the opinions of these bodies upon the situation created by the activities of that Company and upon various methods by which they could be met. This letter which has been printed as an appendix\* to the report deals in detail with the allegations made by the Indian manufacturers against the Company and puts forward for consideration suggestions for the future control of the industry.

4. The Board desires to acknowledge the assistance which it has received in the course of its enquiry from Chambers of Commerce,

Acknowledgments. Associations and individual firms of match manufacturers. In particular, the Board's thanks are due to Mr. Schele, the General Manager of the Swedish Match Company in India and Ceylon, and to the managers of other large Indian factories. Heavy demands have been made on their time and these have been met often at the cost of much personal inconvenience. When the President was on leave in Europe last summer he was placed on deputation for a month by the Government of India. The Board's thanks are due to Sir William Clark, Controller General of His Majesty's Overseas Trade Department, Mr. H. A. F. Lindsay, Trade Commissioner, and Mr. J. Picton Bagge, His Britannic Majesty's Commercial Secretary at Brussels, for their assistance in obtaining access for the President to various factories and for useful information supplied. The acknowledgments of the Board are due in a large measure to Mr. Ivar Kreuger, Chairman of the Swedish Match Company and his colleagues. At the sacrifice of much time and personal convenience they supplied the President during his visit to Sweden with information which has proved of great assistance to the Board.

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\* Appendix A.



## APPENDIX A.

*Letter from the Tariff Board to all Chambers of Commerce and Associations of Indian Match Manufacturers, and Traders, No. 946-A., dated the 5th December 1927.*

I am directed to forward for the information of your <sup>Chamber</sup><sub>Association</sub> a copy of the remarks made by Sir Padamji P. Ginwala, President of the Indian Tariff Board, in resuming the enquiry into the Match Manufacturing Industry in India.\*

2. The Board is anxious to obtain as full and complete an expression of commercial opinion as is possible, on the problems which are now engaging its attention. From the President's remarks it will be observed that there are certain aspects of the enquiry which have not yet been brought specifically to the notice of your <sup>Chamber</sup><sub>Association</sub>. Further, certain of the proposals which have been received involve considerations of general policy on which it is desirable that your <sup>Chamber</sup><sub>Association</sub> should have an opportunity of expressing an opinion, while the future organization of an industry engaged in the manufacture of a commodity in such common use as matches is a matter of considerable general interest.

3. An important aspect of the case which has been pressed on the notice of the Board concerns the activities of the Swedish Trust. As your <sup>Chamber</sup><sub>Association</sub> is aware, this Trust has in recent years obtained a dominating interest in the match trade of almost every country and its policy is avowedly aimed at securing a controlling interest in the match trade of the world. In pursuance of this policy, it is alleged, the Trust aims at securing a dominating position in India, partly by eliminating the smaller Indian concerns by means of unfair competition, partly by working arrangements with the larger Indian factories should this appear to be the most feasible course. Having acquired that control, it is alleged that the Trust will raise prices in India, thereby exploiting the country for the benefit of foreigners. The remedy which has been most commonly proposed is the imposition of a special excise duty on matches manufactured by firms or companies financed by foreign capital.

4. The case as it has been presented to the Board combines two points of view. First, objection is taken to the employment of foreign capital in Indian industries and the demand is advanced that such enterprises should be specially taxed. The question has already been considered by the External Capital Committee appointed by the Government of India in 1925 and it is unnecessary to deal at length with the matter here. It is sufficient to point out that considerable difficulty must be anticipated in determining whether a firm is or is not financed by foreign capital and that the possibility of evasion of any such form of taxation is a serious consideration which must not be overlooked. The other aspect of the case concerns the possibility of the establishment of a monopoly. It is urged that it is undesirable in the interests of the country to allow the smaller industrialists to be crushed, thereby enabling a single firm or group of firms to fix prices considerably in excess of the cost of production. The objection applies equally to a monopoly whether engineered by an Indian or foreign firm but an excise duty on foreign capital is proposed as an *ad hoc* measure, since the danger of monopoly at present threatens from a foreign firm. It is, however, by no means clear that this proposal would be effective. Apart from the fact that no data have been put forward on which it would be possible to estimate the amount of excise duty sufficient to prevent unfair competition, it appears not impossible that the measure may precipitate the crisis which it is designed to prevent. The Swedish Trust has at its

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[\* *Vide* Oral evidence, dated 22nd November 1927.]

command exceedingly large capital resources and faced with the prospect of closing its factories in India as a result of the excise duty, it may resolve on the one hand to initiate a price war regardless of cost or, on the other hand, to buy out the larger factories in this country. In either event, it might be argued that a corporation of this size would have no great difficulty in effecting a practical monopoly, when the special excise could be passed on to the consumer. Another possibility which must not be overlooked is that the Swedish Trust would comply with all the requirements of the law regarding Indian capital and would thus not be liable to the special excise duty. Practical control of the policy might still remain in Swedish hands and the danger of monopoly would remain.

5. The risk of the country being exploited by a single firm or combination of firms of match manufacturers could however be met by the establishment of a regulated monopoly. It is in this direction that European countries have generally sought for a solution of the problem created by the Swedish Match Trust. There are several methods by which in existing circumstances this effect could be attained. The first and perhaps the most obvious method is by establishing a monopoly both in manufacture and sale. The Swedish Trust controls the largest and best equipped group of factories in the country and with its long experience of manufacture, it is indisputable that it could produce a standard article of good quality at a low price. From a purely financial point of view it might be considered a good proposition to hand over the monopoly both of manufacture and of sale of matches in India to this Trust on payment of an annual sum to Government. Conditions might be made regarding the employment of Indians, the issue of Rupee capital, the quality of the goods and the price at which they were to be sold. A system of this kind is in force in Greece and Poland, where the Swedish Trust holds a monopoly. This, however, would mean that match manufacture would cease to be a national industry and, on grounds of sentiment alone such a proposal affords no practical solution of the problem. A second method of securing control is by the establishment of a Government monopoly both of manufacture and of sale. This is essentially the system which is at present in force in France. There are, however, well-known objections to State manufacture and it is generally accepted that Government is normally not in a position to manufacture either so well or so cheaply as a private firm or a company.

6. Another means of preventing exploitation is by establishing a monopoly in sale, manufacture being carried on by private agency but the production regulated by requiring that the manufacture of matches should be under license. The establishment of new factories or extension of existing factories would then be controlled. Sale could be entrusted either to a separate organization or retained in the hands of Government itself. In the former case it would be necessary to form a separate sales syndicate, to which the monopoly would be entrusted. A system of this nature is in force in Germany, where a sales organization has been formed, the capital being contributed by the match manufacturers who also form the directorate of the corporation. Definite quotas of production are fixed for each manufacturer and all sales are effected by the sales organization. Government, however, retains the right of controlling the price at which the sales syndicate sells, should this appear excessive. Factories are licensed by Government and an increase in the production of matches either by the construction of new factories or extension of existing ones can thereby be prevented. At the present time the number of match factories in India is large and their size varies from the large up to date factory employing the latest machinery to the small factory where all processes are carried out by hand. There is, therefore, great difficulty in securing any effective organization of manufacturers and the introduction of the German system in its entirety would be by no means easy. At the same time some development of this method of control may appear feasible. It might be possible to organize a sales corporation comprising interests independent of match manufacturers. In that event it would be necessary to fix the price at which such a corporation purchased its supplies, the price at which it disposed of them, and

the proportion in which purchase was to be effected from each factory. The opinion of your <sup>Chamber</sup> <sub>Association</sub> is requested as to whether any such corporation could be formed and, if so, whether an arrangement on these lines would prove satisfactory.

7. There remains the system of Government monopoly of sales. Restriction of manufacture by means of licensing will still be necessary since Government could not undertake to purchase matches to an unlimited extent. It would also be necessary to fix the price at which Government would purchase from manufacturers. As regards selling arrangements, various methods are possible. Government wholesale depôts might be established in the larger centres. But this would involve the organization of a new department on a somewhat extensive scale and might well be objected to on the ground of expense. Financial control, however, might be secured on much the same lines as obtains in the excise department for the sale of country liquor in some provinces. Purchasers might be required to pay into the Treasury both the cost price and the excise duty on matches. On production of the Treasury voucher by the purchaser the manufacturer would then supply the required quantity of matches and would obtain payment from the Treasury on presentation of the voucher. This method, however, might be considered cumbrous and unsuited to the requirements of the trade.

8. If a monopoly in sales is considered desirable, the most satisfactory arrangement would appear to be to entrust it to an independent sales corporation. Till, however, the organization of such a corporation becomes feasible or if it is found impossible, Government may administer the monopoly through its own agency with the assistance of a committee representing manufacturers, traders and general commercial interests. The function of such a committee *inter alia* might be to advise from time to time as to the price, quality, amount and distribution of output among the various factories. The import of matches might be undertaken by the Government acting with the advice of the Committee referred to above or might be controlled by a system of licence.

9. Any such system of monopoly presupposes that the factories undertaking manufacture are well equipped and of reasonable size and it would follow, therefore, that the smaller factories would disappear. The opinion of your <sup>Chamber</sup> <sub>Association</sub> is requested as to how far such a result is desirable. I am to point out that the concentration of match manufacture in a few factories organized on a large scale would probably result in a substantial reduction in the cost of production. Further, a sales organization acting through a single agency would reduce the cost of distribution and the absence of competition would render unnecessary the very large number of different labels at present in use. With the kinds of labels reduced to a minimum, a still further reduction in costs could be effected while the elimination of competition would also result in the reduction of the profits of the middleman, which the Board has been informed are excessive. Further, mass production in well equipped factories may reasonably be expected to raise the quality of Indian matches while with a standardized product the prejudice against Indian matches, based mainly on the output of the smallest factories established in unsuitable localities, is likely to disappear rapidly. I am also to point out that at present there exists a very real danger of over-production, specially in particular localities. The growth of the Match industry around Bombay renders it increasingly difficult to secure a market for the goods produced. Competition is therefore intense and there has been a very rapid fall in price. A system of control on these lines will tend to prevent over-production and wasteful competition and to ensure a reasonable standard of quality. It will also secure a fair profit to the manufacturer and generally help to stabilise prices and at the same time safeguard the Government revenues. It will further have the advantage of maintaining a substantial share of the production in the hands of Indian manufacturers. I am now to request that your <sup>Chamber</sup> <sub>Association</sub> will

favour the Board with its views on the various matters dealt with in the enclosure and in particular as to how far it considers a system of Government monopoly in matches is desirable both in the interest of the industry and of the country in general. If it considers such a system desirable, I am to enquire which of the methods outlined in this letter it would consider would secure the best results. The Board would esteem it a favour if your reply could be submitted at a very early date. I am to express regret that it has not been possible to consult the Chamber Association on these points before, but many of the considerations and suggestions which form the subject of this letter, could not be stated as definite issues until the examination of witnesses had reached an advanced stage.

10. In conclusion, I am to explain that the Board has arrived at no conclusion as regards the various matters which form the subject of this letter and that any views which have been expressed must be regarded as illustrative only.

## APPENDIX B.

### REPORT ON EXPERIMENTS CARRIED OUT AT AMBARNATH ON THE 3RD AND 4TH JANUARY 1928, TO FIND THE PERCENTAGE OF WASTAGE OF DIFFERENT CLASSES OF WOOD DURING THE PROCESS OF MANUFACTURE OF SPLINTS AND BOXES.

*Letter dated the 26th January 1928, to A. E. Matthias, Esq., I.C.S., Member of the Tariff Board, 1, Council House Street, Calcutta.*

I understand from our Technical Staff that you made your own notes of the tests that were carried out at Ambarnath during your visit there. All the same, I presume that a copy of the report I received on the subject would be useful to you as a check on your own figures. I have gone through the figures, and would like to point out what you probably realise yourself, that it is practically impossible with a commodity like match timber to arrive at an accurate test which can be used as a kind of permanent standard. There are too many variations with this timber, not only with regard to seasons and different times of storage, but also in respect of the structure and shape of each individual log. I think this is also apparent in connection with the tests under review, as the result is unduly unfair to the Indian wood and at the same time particularly unfavourable to Aspen. I have, of course, always emphasised in my evidence before the Board that Aspen is an eminently suitable timber for match making, but in all fairness I must admit that the percentage achieved at Ambarnath during your visit exceeded anything that I have seen during my experience in practical working.

At the same time, the three experiments give a useful indication of the variations that can occur with regard to the yield of different kinds of match wood. The experiment with Shemut further shows that when it comes to old wood, practically anything can happen in the way of wastage.

Enclosure No. 1.

*Report regarding investigation in order to find the percentage of waste in different stages of manufacture.*

The first investigation carried out was with one Shemut log (*Odina Wodier*), measuring 8 ft. 3 in. in length and 34 in. in girth.

The following data were obtained:—

Gross weight of the log—300 lbs.	Lbs.
Waste of cut end pieces . . . . .	18.0
Waste in block stripping . . . . .	20.5
Waste in peeling (only outer box veneers were peeled) . . . . .	135.0
Waste in chopping . . . . .	8.5
<b>TOTAL</b>	<b>180 or 60 per cent.</b>

The nett weight of chopped veneers was 107 lbs. which together with the weight of the waste leaves a balance of 13 lbs. not accounted for, due to the fact that when cutting the blocks from the logs the saw-dust could not be collected.

Of this 107 lbs., 68 lbs. were sent to box making department.

The issue from the box making machines was 60·5 lbs. of wet boxes and 14·5 lbs. of waste, *i.e.*, total 75 lbs., in which figure is included the paste and paper used, *viz.*, 4·5 and 2 lbs. respectively. The figures show a balance of 0·5 lb. which cannot be accounted for.

The weight of the boxes after drying was 31 lbs.

In order to test these outer boxes throughout the manufacture, inner boxes of other wood were used and 18 lbs. of the latter were required as well as 1 lb. of labels giving a total of 50 lbs. The weight of the ready boxes after labelling was 37 lbs. and the weight of the waste 14 lbs. Total 51 lbs. leaving a balance of 1 lb. not accounted for (Paste?).

Of above boxes, 1,272 were sent to the box filling department and filled by machines. After having gone through the box filling machines 772 boxes were found to be all right and 500 boxes found to be faulty in one way or another mostly due to breakage of the outer boxes.

#### Summary.

In the following summary it has been presumed that the whole log has gone through the manufacture and gone in a wet stage throughout in which case the following figures will be reached at:—

Original weight of log—300 lbs.

	Lbs.	Per cent.
Waste in cross cutting . . . . .	16	5
Waste in stripping . . . . .	20·5	7
Waste in peeling . . . . .	135·0	45
Waste in chopping . . . . .	8·5	3
Waste in box making . . . . .	20·5	7
Waste in labelling . . . . .	24·5	8
Waste in box filling . . . . .	25·0	8
Waste not accounted for . . . . .	13·0	4
	<hr/>	<hr/>
TOTAL . . . . .	263	87
	<hr/>	<hr/>

which means 13 per cent. of the measured in wood has actually been used.

Consequently the amount needed for a case of 50 gross will be as follows:—

	C. ft.	
For boxes only . . . . .	10	With a theoretical content of 1·32 c. ft. per case.
For splints . . . . .	*14·70	With a theoretical content of 1·91 c. ft. per case.
	<hr/>	
	24·70	
	<hr/>	

or for 100 gross 49·40 real cubic feet which corresponds to 39 Indian cubic feet according to Mercer's table.

\* This figure is uncertain as no test was carried out as far as splints are concerned.

## Enclosure No. 2.

Report regarding investigation in order to find the percentage of waste in different stages of manufacture.

The second investigation carried out was with one Sawar log (*Bombax Malabaricum*), measuring 14 ft. 6 in. in length and 47 in. in girth. The following data were obtained:—

Gross weight of the log—1,013 lbs.

	Lbs.
Waste of cut end pieces . . . . .	28'0
Waste in block stripping . . . . .	266'0
Waste in outer box peeling and chopping . . . . .	130'0
Waste in inner box peeling and chopping . . . . .	130'0
Waste in bottom peeling and chopping . . . . .	59'5
Waste in cutting and trimming blocks for outer box peeling . . . . .	128'0
TOTAL . . . . .	725

The weight of the chopped veneers was as follows:—

	Lbs.
Outer box veneers . . . . .	61'5
Inner box veneers . . . . .	191'0
Bottom veneers . . . . .	35'5
TOTAL . . . . .	288

*Summary.*

In the following summary it has been presumed that the whole log has gone through the manufacture and gone in a wet stage throughout. In order to keep the equilibrium between the different kinds of veneers some veneers from other logs had to be used.

The percentages work out as follows:—

	Lbs.	Per cent.
Cross cutting . . . . .	28'0	3
Block stripping . . . . .	266'0	26
Cutting and trimming blocks . . . . .	128'0	13
Outer box peeling and chopping . . . . .	130'0	13
Inner box peeling and chopping . . . . .	113'5	11
Bottom peeling and chopping . . . . .	59'5	6
Waste in box making . . . . .	28'8	3
Waste in labelling . . . . .	10'4	1
Waste in box filling . . . . .	31'3	3
TOTAL WASTE . . . . .	795'5	79

Cutting and trimming of blocks made an additional waste of 128 lbs. but if this quantity had gone through the peeling machines about 50 per cent. would have been useful veneers.

Consequently the total waste will be reduced to 795.5 or 72 per cent. which means that 28 per cent. of the measured in wood has actually been used.

Consequently the amount needed for a case of 50 gross will be as follows:—

	C. ft.	
For boxes only . . . . .	4.7	With a theoretical content of 1.32 per case.
For splints . . . . .	*6.8	With a theoretical content of 1.91 per case.
<b>TOTAL</b> . . . . .	<b>11.5</b>	

or for 100 gross 23.0 real c. ft. which corresponds to about 18.0 Indian c. ft. according to Mercer's table.

### Enclosure No. 3.

*Report regarding investigation in order to find the percentage of waste in different stages of manufacture.*

The third investigation carried out was with one Aspen log (*Populus Japonica*), measuring 10 ft. 5 in. in length and 14 in. in diameter.

The following data were obtained:

	Lbs.
Gross weight of the log—893 lbs.	
Waste of cut end pieces . . . . .	8
Waste in stripping . . . . .	35
Waste in peeling . . . . .	165
Waste in chopping . . . . .	28
<b>TOTAL</b> . . . . .	<b>236</b>

The log in question gave us 667 lbs. of box veneers of which 110 lbs. were sent for box making, labelling, box filling, etc., and the waste worked out as follows:—

	Per cent.
Outer box making . . . . .	1.3
Inner box making . . . . .	2.0
Labelling . . . . .	1.0
Box filling . . . . .	0.2

#### *Summary of percentages.*

	Per cent.
Waste in cross cutting . . . . .	1.0
Waste in stripping . . . . .	4.0
Waste in peeling . . . . .	19.0
Waste in chopping . . . . .	3.0
Waste in outer box making . . . . .	1.3
Waste in inner box making . . . . .	2.0
Waste in labelling . . . . .	1.0
Waste in box filling . . . . .	0.2
<b>TOTAL</b> . . . . .	<b>31.5</b>

Roughly 32 per cent.

which means 68 per cent. of the measured in wood has actually been used.

\* This figure is uncertain as no test was carried out as far as splints are concerned.



Consequently the amount needed for a case of 50 gross will be as follows:—

	C. ft.	
For boxes only . . . .	1.95	With a theoretical content of 1.32 c. ft. per case.
For splints . . . . .	2.80	With a theoretical content of 1.91 c. ft. per case.
<b>TOTAL . . . . .</b>	<b><u>4.75</u></b>	

or for 100 gross 9.59 c. ft.

*Combay, 9th December 1928.*

[N.B.—Throughout the above experiments the wastage for splints has been calculated by the Swedish Match Company on the assumption that the wastage involved in the manufacture of splints and boxes is the same. This is not correct. In para. 13 of the Report, therefore, the wastage for splints has been calculated on the basis of the proportionate percentages set out in para. 17 of the Report.]

## APPENDIX C.

### *Mr. Ivar Kreuger's Memorandum regarding the Match trade in India.*

During the past years a considerable agitation has been carried on in India against the Swedish Match Company, advocating special laws and regulations discriminating against the Swedish Match Company in favour of the local Indian Match Manufacturers. The latter, many of whom have taken a very active part in the agitation, evidently hoped to gain advantages for themselves in this way and to create difficulties for an important competitor.

In this agitation two charges have generally been brought against the Swedish Match Company, *viz.*, that it carries on a systematic dumping policy with the object of destroying the business of the local Indian Match Manufacturers, and that the Company is aspiring to a monopoly of the Indian match trade in order to be able to charge the public exorbitant prices for its products.

In order to give the Indian Tariff Commission an opportunity to form a correct opinion on these questions the Swedish Match Company desires to give a short outline of its general price policy.

It must be evident to anybody with experience in the export business that a Company like the Swedish Match Company, doing business in all different parts of the world, cannot adopt a uniform price policy for all countries. The selling price of matches must vary not only according to the manufacturing cost of different types of matches but also according to local competition, purchasing power of the public, popularity of a certain trade-mark and a great number of other factors. In many instances the monetary system of a country is decisive for the retail price which the public has to pay. For example, in the United States the retail price of matches will be at least 1 cent a box and in Great Britain at least 1 penny a box, independently of the price charged by the manufacturer. It is natural that in such cases the Swedish Match Company will be able to obtain for its well-established trade-marks considerably higher prices than its competitors, and a lowering of the prices quoted by the Swedish Match Company, for its products would not then be of any benefit to the public. In other countries like India where the retail price of matches plays a greater role to the public than in the United States and England and consequently is more closely dependent upon the price charged by the manufacturer, it is necessary for the Swedish Match Company to maintain prices on practically the same level as the competitors. Even in India old established trade-marks may for a certain time admit of higher prices to the public, but if any considerable difference in price exists the more expensive brands of matches will soon lose their hold on the market and ultimately disappear.

It is generally recognised that for an industrial enterprise to carry on a regular dumping policy it is necessary to have a large home market protected by high tariffs so that the profits obtained from the home market can compensate for the losses made on the export business. This condition is not fulfilled for the Swedish Match Company, for which the home market only amounts to a few per cent. of the total trade, and it would therefore be absolutely impossible for the Company to adopt dumping as a general policy.

As far as the Indian factories under the control of the Swedish Match Company are concerned, the instructions given from Sweden have been that matches should not be sold except at prices at least covering all costs including all overhead charges.

In the case of matches exported from Sweden, profit has for the last years been kept on a very nominal level in order to keep our prices in line with other match exporting countries supplying the Indian market.

In view of the uncertainty regarding the view of the Indian Government upon the existing high import duty on matches, namely whether it is to be continued to be looked at as a purely revenue duty or whether it is in future to be considered a protective one the Swedish Match Company has wanted to maintain its well-known Swedish brands in the Indian market even at an extremely small margin of profit to itself.

However, should the duty be declared a protective one, the price policy outlined above would not be continued.

Regarding the charge that the Swedish Match Company is trying to establish a monopoly in India it must be emphatically denied that the policy of the Company is to establish such a monopoly.

Except in cases where the Swedish Match Company has made agreements with Governments, the Company has never aimed at obtaining a monopoly of the trade, but only at getting the opportunity to compete on equal terms with its competitors.

In order to understand the position of the Swedish Match Company with regard to the development of the Match Industry in India, it must be pointed out that the modern match industry has been made possible entirely through Swedish inventions and that during the last 80 years the most important improvements in manufacturing methods and machinery have originated in Sweden. For half a century the Swedish Match Industry has had a firmly established trade in India. Under such conditions it seems that the Swedish Match Company has a strong moral claim to participate in the Indian match trade, and the efforts made by the Swedish Match Company to maintain or strengthen its position in India ought not to be regarded as unjustified or aggressive. For more than 50 years the Company, or its predecessors, has been the main factor in deciding the prices in the export markets, and no case can be shown where the Company has abused its position by charging excessive prices to the public.

When our competitors have claimed that we were charging excessive prices in different countries they have been unable to give any other instances than the prices of matches in countries with State monopolies, such as Peru. It is entirely incorrect to take the prices in such countries which have been fixed by the Government as an indication of the Swedish Match Company's price policy. Under such conditions the price paid by the public largely constitutes a tax which the Swedish Match Company is collecting for the Government.

As a matter of fact all agitation against our Company arises from the fact that we consistently refused to over-charge the public for our goods and on account of our large turn-over and efficient manufacturing methods and selling organisation have been able to sell at a price that does not satisfy our competitors' claim for profit.

It may be stated without exaggeration that the possibility for the Swedish Match Company to work under the same conditions as its competitors in different countries constitutes the chief protection for the public against having to pay abnormally high prices for matches and any special legislation with a direct or indirect aim to putting the Swedish Match Company in a disadvantageous position compared to its competitors cannot fail to carry with it as a consequence an increase in the prices the public has to pay.

For everyone who wants to look at the situation in a fair way, it must also be quite clear that a company doing its main business outside its own country is so dependent upon public opinion that it cannot retain its markets except by giving the public a better and more efficient service than the competitors are doing.

The Swedish Match Company feels convinced that the Indian Tariff Commission will recognise that the Company has a fair claim to compete for the Indian match trade on equal terms with other competitors, and that the general policy of the Swedish Match Company is neither aggressive nor monopolistic in its tendency.

It is, however, admitted by all parties that the present situation in the Indian match trade is not sound and calls for legislative measures to be taken by the Government. In deciding what measures should be taken, it seems to us that the main considerations of the Government would be to decide if the local match industry can establish a claim to protection and in such case how large this protection should be.

If, as a condition for protection, it is maintained that the Indian Match Industry should ultimately be able to exist without protection it must be stated that this condition is not fulfilled. The cost of manufacturing matches in India is at present considerably higher than the cost of manufacturing matches in Sweden, including freight from Sweden to India, and it is hardly probable that this difference can be materially reduced.

Furthermore, the wood problem and the question of deterioration of both Indian and imported wood during storage has not yet been satisfactorily solved.

It may however be argued that an Indian Match Industry has already been established on the basis of existing legislation and that the Indian Match Industry therefore has a right to claim a reasonable protection even in the future. It is for the Indian Government to decide how large an amount of protection ought to be given to the Indian Match Industry, but it seems illogical of the Indian match manufacturers to ask for excessive protection at the same time as they claim that the Indian Match Industry will ultimately be able to compete with imported matches without any protection whatever.

The revenue from imported matches shows continuously decreasing figures for the last few years, and the decrease has been especially marked and heavy during the current year.

Should the present prohibitive tariffs be maintained the consequence will be that all possibility of import and with it a high quality standard will disappear.

APPENDIX D.

Statements showing the actual production, nominal capacity, capital, etc., of the match factories in India.

(1) By Provinces.

Provinces.	ACTUAL PRODUCTION.		NOMINAL CAPACITY.		CAPITAL.		
	1926 Gross.	Recent Gross per day.	Year = 300 days gross.	Per day gross.	Block.	Working.	Total.
					Rs.	Rs.	Rs.
1. Bombay . . . . .	5,045,502	24,364	8,490,000	27,900	37,32,393	24,50,000	61,82,393
2. Bengal . . . . .	2,614,970	12,850	4,872,200	16,240	20,07,613	16,12,500	36,20,113
3. Burma . . . . .	1,651,707	8,112	2,887,500	9,625	46,11,685	19,70,000	65,81,685
4. United Provinces . . . . .	450,000	1,500	450,000	1,500	2,07,000	50,000	2,57,000
5. Central Provinces . . . . .	360,000	1,200	360,000	1,200	*	†	1,00,000
6. Madras . . . . .	344,094	1,146	534,000	1,780	4,00,995	81,500	4,82,495
7. Punjab . . . . .	180,478	800	300,000	1,000	2,23,058	1,20,000	3,43,058
8. Assam . . . . .	31,900	1,500	525,000	1,750	4,48,930	1,75,000	6,23,930
9. Bihar and Orissa . . . . .	24,000	75	30,000	100	50,550	15,000	65,550
TOTAL . . . . .	10,702,651	51,547	18,448,700	61,095	1,16,82,224	64,74,000	1,82,56,224

\* Block value not known.  
† Working Capital not known.

Statements showing the actual production, nominal capacity, capital, etc., of the match factories in India—contd.

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(2) By Factories.

Name of factory.	ACTUAL PRODUCTION.		COSTS.			NOMINAL CAPACITY.		CAPITAL.					
	1926 Gross.	Recent Gross per day.	1926.		Recent.	Year = 300 days Gross.	Per day Gross.	Block.	Working.	Total.			
			Rs.	A.	P.	Rs.	A.	P.	Rs.	Rs.	Rs.		
<i>Bombay Factories.</i>													
Bombay Match Works . . . . .	843,800	4,500	1	2	7.2	1	0	0.81	1,500,000	5,000	2,75,701	4,75,000	7,50,701
Titvala Match Factory . . . . .	300,000	1,100				1	1	7.2	330,000	1,100	15,000	50,000	65,000
Santa Cruz Match Works . . . . .	645,900	2,500	1	2	4.8	1	1	4.19	750,000	2,500	5,00,000	2,00,000	7,00,000
Andheri Match Company . . . . .	609,800	2,500	1	0	0 to	0	14	9.87	1,050,000	3,500	2,50,000	3,00,000	5,50,000
			1	2	0								
Thana Match Works . . . . .	15,600*	1,200	1	7	0	1	2	2.46	300,000	800 to	56,000	50,000	1,06,000
		to 1,300								1,000			
National Match Works . . . . .	132,500	440	1	2	4.92	1	2	0	210,000	700	17,000	70,000	87,000
Borivli Match Manufacturing Com- pany.	180,000	1,500	1	2	4.8				390,000	1,300	..	1,00,000	1,00,000
Swadeshi Match Manufacturing Com- pany.	110,000	440				1	1	11	540,000	1,800	50,000	30,000	80,000
Western India Match Company . . . . .	1,997,000	9,584	1	3	11	1	0	2	3,000,000	10,000	20,61,000	10,50,000	31,11,000
Gujrat Islam Match Manufacturing Company, Limited.	151,400	500	1	3	0	1	2	0	360,000	1,000 to	4,32,692	1,00,000	5,32,692
Ahmedabad Sultan Match Factory . . . . .	59,502	100	1	8	0	1	2	0	60,000	200	75,000	25,000	1,00,000
TOTAL . . . . .	5,045,502	24,364	..			..			8,490,000	27,900	37,32,393	24,50,000	61,82,393

APPENDIX.

<i>Bengal Factories.</i>									
Western India Match Company . . . . .	947,800	4,794	1 12 7	1 3 11	1,575,000	5,250	8,48,370	9,50,000	17,98,370
Jalpaiguri Industries, Ltd. . . . .	12,000†	15	1 11 0	..	12,000	40	13,943	2,500	16,443
Bhagirathi Match Factory . . . . .	25,000	200	1 8 6	1 6 0	60,000	200	50,000	25,000	75,000
Prasanna Match Factory . . . . .	7,920	27	1 8 0	..	30,000	100	.. ‡	5,000	5,000
Calcutta Match Factory . . . . .	4,000	14	0 15 1	..	60,200	200	1,84,445	.. §	1,84,445
M. N. Mehta's Factory . . . . .	300,000	2,200	1 11 0	1 6 0	750,000	2,500	3,48,000	1,50,000	4,98,000
Essavi Match Manufacturing Company.	864,500	4,000	1 10 0	1 8 0	1,650,000	5,500	4,50,000	2,50,000	7,00,000
New Sundarban Match Factory, Limited.	18,750	150	1 8 3	• ..	150,000	500	74,000	30,000	1,04,000
Karimbhoy Match Manufacturing Company.	300,000	1,000	1 8 3	..	450,000	1,500	.. ‡	1,50,000	1,50,000
Dharamsey and Company . . . . .	135,000†	450	..	1 6 0	135,000	450	38,855	50,000	88,855
<b>TOTAL . . . . .</b>	<b>2,614,970</b>	<b>12,850</b>	<b>..</b>	<b>..</b>	<b>4,872,200</b>	<b>16,240</b>	<b>20,07,613</b>	<b>16,12,500</b>	<b>36,20,113</b>
<i>Burma Factories.</i>									
Adamjee Haje Dawood and Company, Limited.	1,101,716	5,500	1 6 2	1 4 7	1,800,000	6,000	34,30,000	15,00,000	49,30,000
Rangoon Match Works . . . . .	180,000	600	1 7 7-6	1 7 7-6	300,000	1,000	1,02,000	1,00,000	2,02,000
Moslem Match Factory . . . . .	57,941	416	..	1 4 4	187,500	625	1,00,000	70,000	1,70,000
Burma Match Company, Limited	221,750	1,596	1 7 2	1 4 8	600,000	2,000	6,59,860	3,00,000	9,59,860
Mandalay Match Company, Limited	90,300	Now closed	..	..	..	..	3,19,825	.. §	3,19,825
<b>TOTAL . . . . .</b>	<b>1,651,707</b>	<b>8,112</b>	<b>..</b>	<b>..</b>	<b>2,887,500</b>	<b>9,625</b>	<b>46,11,685</b>	<b>19,70,000</b>	<b>65,81,685</b>
<i>Assam Factory.</i>									
Assam Match Company, Limited	31,900	1,500	1 2 0	0 14 8	525,000	1,750	4,48,930	1,75,000	6,23,930
<i>Punjab Factory.</i>									
Mahalakshmi Match Factory . . . . .	180,478	800	1 9 1	1 3 5	300,000	1,000	2,23,058	1,20,000	3,43,058

\* Three months' production. | † Denotes nominal capacity, actual figures not available. | ‡ Block value unknown. | § Working capital unknown.

Statements showing the actual production, nominal capacity, capital, etc., of the match factories in India—concl'd.

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(2) By Factories—cont'd.

Name of factory.	ACTUAL PRODUCTION.		COSTS.		NOMINAL CAPACITY.		CAPITAL.		
	1926 Gross.	Recent Gross per day.	1926.	Recent.	Year = 300 days Gross.	Per day Gross.	Block.	Working.	Total.
<i>Madras Factories.</i>									
			Rs. A. P.	Rs. A. P.			Rs.	Rs.	Rs.
South Indian Match Factory, Limited	22,094	73	1 4 3	0 13 6·7	210,000	700	2,81,495	25,000	3,06,495
Standard Match Factory	12,000	40	1 6 0	..	12,000	40	4,500	1,500	6,000
Malabar Match Manufacturing Company, Limited.	300,000†	1,000†	..	..	300,000	1,000	1,00,000	50,000	1,50,000
Madras Swadesh Match Factory	10,000	33	1 6 0	..	12,000	40	15,000	5,000	20,000
<b>TOTAL</b>	<b>344,094</b>	<b>1,146</b>	<b>..</b>	<b>..</b>	<b>534,000</b>	<b>1,780</b>	<b>4,00,995</b>	<b>81,500</b>	<b>4,82,495</b>
<i>United Provinces Factory.</i>									
Bareilly Match Works	450,000†	1,500	1 2 0	1 1 0	450,000	1,500	2,07,000	50,000	2,57,000
<i>Central Provinces Factory.</i>									
Amrit Match Factory	360,000†	1,200†	..	..	360,000	1,200	..†	..*	1,00,000
<i>Bihar and Orissa Factory.</i>									
Government Demonstration Match Factory.	24,000	75	2 13 2	2 4 9·9	30,000	100	50,550	15,000	65,550

\* Working Capital unknown.

† Block value unknown.

‡ Denotes nominal capacity, actual figures not available.

APPENDIX.



APPENDIX E.

*Production of Matches in India by the Swedish Match Company compared with the imports from Sweden and the total imports :  
October 1924 to February 1928 (Gross Boxes).*

	Ambernath Factory.	Calcutta Factory.	Rangoon Factory.	Mandalay Factory.	Dhubri Factory.	Parel Factory.	Total production.	Imports from Sweden.	Total Imports.
<i>1924-25</i>									
October . . . .	31,800	13,900	..	..	..	..	45,700	229,700	576,588
November . . . .	32,996	18,700	..	..	..	..	51,696	328,700	715,731
December . . . .	40,450	16,300	..	..	..	..	56,750	309,300	633,167
January . . . .	32,600	10,950	..	..	..	..	43,550	290,150	816,442
February . . . .	30,050	17,100	..	..	..	..	47,150	218,500	467,657
March . . . .	41,450	19,300	..	..	..	..	60,750	228,075	483,707
<b>TOTAL, 6 MONTHS .</b>	<b>209,346</b>	<b>96,250</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>305,596</b>	<b>1,604,475</b>	<b>3,693,292</b>
<i>1925-26</i>									
April . . . .	55,100	20,450	..	..	..	..	75,550	395,260	653,250
May . . . .	55,400	32,450	..	..	..	..	87,850	294,050	584,410
June . . . .	55,650	38,900	..	..	..	..	94,550	383,703	658,403
July . . . .	63,650	44,650	..	..	..	..	108,300	404,900	792,446
August . . . .	55,850	50,300	4,883	..	..	..	111,033	112,203	414,607
September . . . .	82,600	44,050	17,133	..	..	..	143,783	473,149	758,720
<b>TOTAL, 6 MONTHS .</b>	<b>368,250</b>	<b>230,800</b>	<b>22,016</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>621,066</b>	<b>2,063,265</b>	<b>3,861,836</b>

*Production of Matches in India by the Swedish Match Company compared with the imports from Sweden and the total imports :  
October 1924 to February 1928 (Gross Boxes)—contd.*

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	Ambernath Factory.	Calcutta Factory.	Rangoon Factory.	Mandalay Factory.	Dhubri Factory.	Parel Factory.	Total production.	Imports from Sweden.	Total Imports.
<i>1925-26—contd.</i>									
October . . . . .	91,550	47,850	15,525	875	..	..	155,800	408,060	875,954
November . . . . .	111,150	49,100	20,300	4,692	..	..	185,242	540,500	756,891
December . . . . .	110,900	68,550	22,550	8,700	..	..	210,700	423,410	658,887
January . . . . .	117,400	86,000	20,450	7,750	..	..	231,600	415,750	637,148
February . . . . .	75,000	70,600	16,500	9,400	..	..	171,500	446,101	611,512
March . . . . .	120,400	76,550	21,100	16,200	..	..	234,250	549,550	735,294
<b>TOTAL, 12 MONTHS .</b>	<b>994,650</b>	<b>629,450</b>	<b>138,441</b>	<b>47,617</b>	<b>..</b>	<b>..</b>	<b>1,810,158</b>	<b>4,846,636</b>	<b>8,937,522</b>
<i>1926-27</i>									
April . . . . .	117,350	37,950	13,000	11,400	..	..	179,700	538,200	728,779
May . . . . .	160,100	45,350	21,450	8,850	..	..	235,750	590,800	790,522
June . . . . .	205,050	60,200	15,950	7,800	..	..	289,000	335,050	546,983
July . . . . .	237,500	87,050	15,150	11,000	..	..	350,700	396,646	598,542
August . . . . .	247,050	93,050	13,750	10,200	5,800	..	369,850	332,381	465,406
September . . . . .	209,500	104,600	19,050	7,700	7,850	..	348,700	208,849	334,462
<b>TOTAL, 6 MONTHS .</b>	<b>1,176,550</b>	<b>428,200</b>	<b>98,350</b>	<b>56,950</b>	<b>13,650</b>	<b>..</b>	<b>1,773,700</b>	<b>2,401,926</b>	<b>3,464,694</b>

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October . . . . .	236,450	81,700	17,450	..	5,950	..	341,550	403,450	501,904
November . . . . .	128,900	103,850	21,550	..	5,550	8,100	267,950	314,300	463,516
December . . . . .	142,300	100,900	26,350	..	6,750	5,500	281,800	255,150	377,855
January . . . . .	165,100	112,500	24,250	..	10,950	7,700	320,500	561,300	646,922
February . . . . .	153,800	106,800	22,900	..	12,850	9,650	306,000	292,550	346,749
March . . . . .	146,400	87,700	28,050	..	15,550	11,800	289,500	291,900	333,291
<b>TOTAL, 12 MONTHS .</b>	<b>2,149,500</b>	<b>1,021,650</b>	<b>238,900</b>	<b>56,950</b>	<b>71,250</b>	<b>42,750</b>	<b>3,581,000</b>	<b>4,520,576</b>	<b>6,134,931</b>
<i>1927-28</i>									
April . . . . .	152,350	83,600	27,900	..	17,250	4,200	285,300	363,850	441,410
May . . . . .	193,200	85,650	27,950	..	23,800	..	330,600	169,700	221,565
June . . . . .	193,350	92,150	27,800	..	20,900	..	334,200	252,450	328,779
July . . . . .	198,300	96,750	31,050	..	17,150	..	343,250	363,550	451,145
August . . . . .	210,950	109,050	37,500	..	25,300	..	382,800	243,450	310,049
September . . . . .	216,350	104,100	39,300	..	27,650	..	387,400	318,850	386,563
<b>TOTAL, 6 MONTHS .</b>	<b>1,164,500</b>	<b>571,300</b>	<b>191,500</b>	<b>..</b>	<b>132,050</b>	<b>4,200</b>	<b>2,063,550</b>	<b>1,712,850</b>	<b>2,139,511</b>
October . . . . .	206,200	89,350	37,050	..	27,100	..	359,700	185,400	240,819
November . . . . .	239,600	119,850	39,900	..	37,500	..	436,850	199,450	246,061
December . . . . .	220,800	130,050	40,950	..	33,100	..	424,900	354,800	70,796
January . . . . .	250,350	127,950	45,150	..	36,500	..	459,950	146,750	157,964
February . . . . .	251,600	123,550	44,650	..	38,500	..	458,300	109,303	127,722

H

## 1. Imports of matches into India during the years 1910-11 to 1927-28 (Eleven months)—contd.

## (ii) Shares of each Province.

Year.	Bengal.		Bombay.		Sind.		Madras.		Burma.		Total.		Year.
	Gross of boxes.	Value.	Gross of boxes.	Value.	Gross of boxes.	Value.	Gross of boxes.	Value.	Gross of boxes.	Value.	Gross of boxes.	Value.	
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	
1910-11	...	22,68,135	...	27,55,200	...	7,94,955	...	10,49,745	...	15,23,130	...	83,91,165	1910-11.
1911-12	...	26,34,090	...	24,94,290	...	10,54,605	...	11,02,335	...	14,72,940	...	87,58,260	1911-12.
1912-13	4,459,953	28,93,800	4,377,903	28,15,710	1,436,323	10,17,810	1,639,592	12,18,675	3,181,180	18,69,715	15,124,951	98,35,710	1912-13.
1913-14	4,518,264	28,23,135	3,983,408	25,72,590	1,332,970	9,44,595	1,545,390	11,15,625	2,514,286	15,08,820	13,694,318	89,64,765	1913-14.
1914-15	4,326,799	30,10,890	6,484,355	47,91,330	899,876	8,52,735	1,666,266	12,57,255	2,098,124	13,86,465	15,415,420	1,12,98,675	1914-15.
1915-16	4,973,749	37,88,790	8,682,081	59,47,170	857,515	9,01,905	1,313,217	11,31,015	2,478,225	20,61,720	18,304,787	1,38,30,600	1915-16.
1916-17	2,971,045	35,48,685	5,426,536	49,67,220	516,780	6,25,050	539,975	5,35,485	1,704,700	18,93,330	11,159,036	1,15,69,770	1916-17.
1917-18	4,563,963	61,12,095	9,160,834	1,22,56,965	650,411	13,35,225	1,199,236	15,89,655	1,652,412	21,89,835	17,226,856	2,34,83,775	1917-18.
1918-19	3,185,113	48,73,185	5,090,088	70,60,305	33,431	70,695	691,134	9,81,450	2,119,286	34,89,660	12,119,052	1,64,75,295	1918-19.
1919-20	3,516,919	47,82,890	7,963,983	1,04,85,000	659,225	10,27,000	1,001,012	13,19,620	1,873,979	26,67,920	15,015,109	2,04,83,230	1919-20.
1920-21	2,942,058	43,14,850	5,525,876	68,07,270	1,531,142	21,03,420	1,104,966	15,95,560	1,294,691	18,71,270	12,398,733	1,67,01,370	1920-21.
1921-22	3,981,344	61,87,326	6,658,423	93,40,006	86,006	1,50,977	948,100	15,76,043	2,006,928	31,26,117	13,680,801	2,03,80,469	1921-22.
1922-23	3,355,898	45,76,715	4,994,684	70,17,326	619,917	9,37,615	846,165	14,61,262	1,469,076	21,87,740	12,285,740	1,61,80,658	1922-23.
1923-24	3,041,996	48,63,987	4,878,285	53,20,976	1,362,303	17,35,615	910,594	12,87,970	1,050,567	14,43,265	12,243,745	1,45,91,813	1923-24.
1924-25	2,236,129	32,28,409	2,411,303	24,12,763	966,878	11,18,070	1,013,072	12,54,447	637,412	6,74,922	7,264,785	88,88,611	1924-25.
1925-26	1,637,542	26,07,622	2,513,950	24,23,603	1,314,761	14,30,289	1,193,161	12,88,476	1,278,106	15,95,046	7,937,522	93,45,036	1925-26.
1926-27	1,077,474	21,68,856	1,431,728	14,35,319	1,032,543	11,32,809	1,151,366	12,18,417	1,441,757	15,54,041	6,134,868	75,09,442	1926-27.
*1927-28	552,093	13,65,835	705,848	7,47,896	574,345	6,67,317	446,656	4,62,438	1,003,901	11,55,551	3,282,873	43,99,037	1927-28.*

\* Eleven months.

2. Imports of Matches into India during the Calendar years 1913 to 1927.

(i) Countries of origin.

	Sweden.		Norway.		Germany.		Belgium.		Austria-Hungary.	
	Gross	Rs.	Gross	Rs.	Gross	Rs.	Gross	Rs.	Gross	Rs.
1913 . . . . .	3,694,709	27,64,230	951,269	7,67,310	225,597	2,82,420	285,312	1,94,770	1,169,263	8,19,795
1914 . . . . .	2,778,210	23,01,495	735,557	6,60,525	112,075	1,30,410	244,600	1,71,915	1,324,330	9,31,485
1915 . . . . .	2,714,959	28,54,040	526,850	6,36,570	7,000	18,135	26,100	20,220	..	..
1916 . . . . .	1,788,346	21,86,385	378,999	5,58,375	5,000	5,370	10,250	8,940	20,462	15,000
1917 . . . . .	830,950	14,81,595	260,850	5,66,955	..	..	..	..	..	..
1918 . . . . .	681,708	15,08,115	253,899	6,32,295	..	..	..	..	..	..
1919 . . . . .	246,750	4,02,600	71,246	1,61,385	..	..	..	..	..	..
1920 . . . . .	2,821,051	43,64,850	119,250	2,22,060	..	..	..	..	..	..
1921 . . . . .	526,211	10,07,744	12,500	30,828	..	..	..	..	..	..
1922 . . . . .	2,060,920	35,41,474	65,050	1,13,209	..	..	..	..	..	..
1923 . . . . .	5,210,889	68,83,960	136,391	2,14,987	..	..	..	..	..	..
1924 . . . . .	3,305,123	43,90,673	184,402	2,39,383	..	..	..	..	..	..
1925 . . . . .	4,172,010	53,30,390	112,800	1,64,188	..	..	..	..	..	..
1926 . . . . .	4,786,227	61,62,642	149,852	2,03,093	..	..	..	..	..	..
1927 . . . . .	3,598,250	47,05,691	83,948	1,32,879	..	..	..	..	..	..

2. Imports of Matches into India during the Calendar years 1913 to 1927—contd.

(i) Countries of origin.

—	Straits-Settlements.		Japan.		Czecho-Slovakia.		Other countries.		TOTAL.	
	Gross	Rs.	Gross	Rs.	Gross	Rs.	Gross	Rs.	Gross	Rs.
1913 . . . . .	89,243	77,475	7,398,394	39,70,920	..	..	154,180	1,18,335	13,967,967	89,95,455
1914 . . . . .	145,844	1,02,510	8,053,149	46,87,710	..	..	215,655	1,70,655	13,609,420	91,65,705
1915 . . . . .	108,001	92,580	16,255,429	1,12,20,390	..	..	38,298	41,385	19,676,637	1,48,83,330
1916 . . . . .	73,216	88,500	9,715,771	85,85,985	..	..	63,182	80,325	12,055,226	1,15,28,880
1917 . . . . .	51,639	61,105	13,823,558	1,69,01,400	..	..	8,802	11,565	14,975,799	1,90,30,620
1918 . . . . .	58,935	77,115	13,616,354	1,91,91,225	..	..	2,593	6,045	14,613,489	2,14,14,795
1919 . . . . .	59,208	84,705	11,070,123	1,52,45,415	..	..	5,248	13,575	11,452,575	1,59,07,680
1920 . . . . .	86,424	1,23,550	13,186,648	1,72,10,140	..	..	36,055	77,620	16,249,428	2,19,08,220
1921 . . . . .	38,586	63,880	10,514,078	1,52,50,926	..	..	9,562	30,307	11,100,937	1,83,83,685
1922 . . . . .	15,335	27,463	9,832,869	1,38,69,828	..	..	143,539	2,08,613	12,117,713	1,77,60,587
1923 . . . . .	..	..	7,164,862	92,85,544	84,500	1,24,209	272,075	4,24,313	12,868,717	1,69,33,013
1924 . . . . .	..	..	3,213,132	38,38,938	220,465	2,22,747	244,282	3,09,320	7,167,404	90,01,061
1925 . . . . .	..	..	2,790,436	29,87,979	423,750	4,02,209	222,378	2,40,731	7,721,374	91,25,497
1926 . . . . .	..	..	1,138,918	12,56,323	473,625	4,31,212	243,238	2,62,563	6,791,860	83,15,833
1927 . . . . .	..	..	428,864	4,60,540	126,900	1,18,656	86,187	1,50,613	4,324,149	55,68,379

2. Imports of Matches into India during the Calendar years 1913 to 1927—contd.

(ii) Shares of Provinces.

Years.	Bengal.		Bombay.		Sind.		Madras.		Burma.		TOTAL.	
	Gross	Rs.	Gross	Rs.	Gross	Rs.	Gross	Rs.	Gross	Rs.	Gross	Rs.
1913	..	..	..	..	..	..	..	..	..	..	..	..
1914	..	..	..	..	..	..	..	..	..	..	..	..
1915	..	..	..	..	..	..	..	..	..	..	..	..
1916	..	..	..	..	..	..	..	..	..	..	..	..
1917	4,157,424	54,25,980	8,190,563	1,02,02,565	298,636	5,49,750	935,463	11,34,585	1,893,713	17,17,740	14,975,799	1,90,30,620
1918	3,948,541	59,09,910	7,420,665	1,03,56,690	410,686	8,84,865	1,097,031	15,74,400	1,736,566	26,88,930	14,613,489	2,14,14,795
1919	2,949,732	39,65,985	5,258,670	69,14,970	219,750	3,39,070	622,658	8,28,870	2,401,765	36,59,785	11,452,575	1,59,07,680
1920	3,529,948	50,99,420	7,959,850	1,00,44,790	1,951,564	27,67,510	1,423,807	20,15,100	1,384,259	20,71,400	16,249,428	2,19,98,220
1921	3,900,359	60,39,936	4,996,751	67,53,212	49,559	83,933	793,924	12,59,208	1,360,344	22,47,396	11,100,937	1,63,83,685
1922	2,854,094	39,91,404	5,926,481	85,50,322	430,401	6,84,850	891,225	16,21,529	2,015,512	29,12,482	12,117,713	1,77,90,587
1923	3,581,375	53,69,067	5,802,254	67,92,769	1,261,335	16,61,497	899,099	12,73,056	1,324,654	18,36,624	12,868,717	1,69,33,013
1924	2,085,831	31,43,635	2,432,046	25,04,868	1,064,538	12,61,677	970,323	12,53,703	614,666	837,188	7,167,404	90,01,061
1925	1,804,307	27,35,239	2,503,076	23,95,524	1,088,587	12,29,994	1,170,809	12,88,065	1,154,595	14,76,675	7,721,374	91,25,497
1926	1,326,710	25,75,214	1,848,433	18,32,870	1,243,172	13,22,823	1,083,728	11,46,080	1,252,414	14,38,846	6,791,860	83,15,833
1927	661,375	15,91,320	767,994	8,00,318	757,908	8,62,176	764,575	8,08,207	1,372,297	15,06,358	4,324,149	55,68,370

3. Imports of veneers for match boxes and empty boxes into India during the year 1924-25 to 1927-28 (eleven months).

(i) Countries of origin.

Years.	United Kingdom.		Ceylon.		Sweden.		Netherlands.		Japan.		TOTAL.	
	Lbs.	Rs.	Lbs.	Rs.	Lbs.	Rs.	Lbs.	Rs.	Lbs.	Rs.	Lbs.	Rs.
1924-25 . . . . .	9,392	3,950	..	..	347,164	1,75,437	56,000	7,265	2,367,507	8,22,293	2,780,068	10,08,935
1925-26 . . . . .	2,304	325	10,000	3,240	..	..	..	..	1,116,447	3,83,345	1,128,751	3,86,910
1926-27 . . . . .	..	..	..	..	..	..	..	..	158,389	73,651	158,389	73,651
1927-28 (11 months) . . . . .	..	..	..	..	..	..	..	..	..	..	122,225	26,088

Imports of veneers for match boxes and empty boxes into India.

(ii) Share of each Province.

Years.	Bengal.		Bombay.		Sind.		Madras.		Burma.		TOTAL.	
	Lbs.	Rs.	Lbs.	Rs.	Lbs.	Rs.	Lbs.	Rs.	Lbs.	Rs.	Lbs.	Rs.
1924-25 . . . . .	705,132	2,71,812	1,653,924	5,69,588	19,205	11,496	22,064	3,541	379,738	1,52,498	2,780,068	10,08,935
1925-26 . . . . .	371,736	1,20,357	691,227	2,43,151	10	22	..	..	65,778	23,380	1,128,751	3,86,910
1926-27 . . . . .	69,933	24,297	88,456	49,354	..	..	..	..	..	..	158,389	73,651



4. *Imports of veneers for match boxes and empty boxes during the calendar years 1924 to 1927.*

Year.	Quantity in lbs.	Value in Rs.
1924 . . . . .	1,680,591*	6,61,950*
1925 . . . . .	1,983,507	6,47,725
1926 . . . . .	403,105	1,59,821
1927 . . . . .	89,763	19,507

\* Figures are for nine months—April to December, 1924.

5. Imports of undipped splints into India during the years 1924-25 to 1927-28 (Eleven months).

(i) Countries of origin.

Years.	United Kingdom.		Finland.		Sweden.		Germany.		Japan.		TOTAL.	
	Lbs.	Rs.	Lbs.	Rs.	Lbs.	Rs.	Lbs.	Rs.	Lbs.	Rs.	Lbs.	Rs.
1924-25 . . . . .	1,665	248	42,535	10,672	433,563	1,19,402	44,940	6,480	444,602	53,611	967,305	1,95,413
1925-26 . . . . .	1,344	337	..	..	..	..	17,194	2,455	6,983	2,017	25,521	4,809
1926-27 . . . . .	..	..	..	..	..	..	..	..	..	..	..	..
1927-28 (11 months) . . . . .	..	..	..	..	..	..	..	..	..	..	190,252	21,218

Imports of undipped splints into India.

(ii) Share of each Province.

Years.	Bengal		Bombay		Sind.		Madras.		Burma.		TOTAL.	
	Lbs.	Rs.	Lbs.	Rs.	Lbs.	Rs.	Lbs.	Rs.	Lbs.	Rs.	Lbs.	Rs.
1924-25 . . . . .	319,190	71,861	276,997	69,898	76,264	15,731	3,582	540	291,272	37,383	967,305	1,95,413
1925-26 . . . . .	19,869	3,947	5,652	862	..	..	..	..	..	..	25,521	4,809
1926-27 . . . . .	..	..	..	..	..	..	..	..	..	..	..	..
1927-28 . . . . .	..	..	..	..	..	..	..	..	..	..	..	..

6. Imports of undipped splints into India during the Calendar years 1924 to 1927.

Year.	Quantity in lbs.	Value in Rs.
1924 . . . . .	914,594*	1,88,649*
1925 . . . . .	67,467	9,081
1926 . . . . .	10,765	2,492
1927 . . . . .	139,402	15,620

\* Figures are for nine months—April to December, 1924.

## APPENDIX G.

### *Customs Revenue from Matches, Match Splints and Veneers for the Financial years 1915-16 to 1927-28.*

—	1915-16	1916-17	1917-18	1918-19	1919-20	1920-21	1921-22	1922-23	1923-24	1924-25	1925-26	1926-27	1927-28 (Eleven months.)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Matches	68,388*	8,63,455	18,11,736	12,55,208	15,46,051	16,57,046	1,03,84,334	1,53,62,396	1,37,06,250	1,13,91,275	1,13,18,556	88,63,592	48,89,583
Match splints	..	..	..	..	..	..	..	..	46,902†	2,05,151	66,526	9,251	63,246
Veneers	..	..	..	..	..	..	..	..	48,763†	9,88,601	4,44,804	45,880	45,940

\* Collected in March 1926.

† Collected during March 1924.

This information is not available for the years earlier than 1915-16.

### *Customs Revenue from Matches and Match Splints and Veneers for the Calendar years 1916 to 1927.*

—	1916 (Ten months).	1917.	1918.	1919.	1920.	1921.	1922.	1923.	1924.	1925.	1926.	1927.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Matches	6,74,805	14,61,540	16,68,135	11,78,415	16,54,291	77,33,763	1,41,39,605	1,59,76,109	1,13,72,320	1,11,47,226	98,70,071	57,53,168
Undipped splints	..	..	..	..	..	..	..	..	2,36,418*	48,271	42,331	42,490
Veneers	..	..	..	..	..	..	..	..	6,56,835*	7,23,948	1,36,824	35,570

\* Ten months.

1. This information is not available for the years earlier than 1916.

2. The Trade Returns give ten months' revenue for splints and veneers but show only nine months' imports for 1924.

APPENDIX H.

1. Table showing actual costs of Swedish Match Company's factory at Ambernath during 1927 with Board's estimate of present and future fair selling price inserted for sake of comparison.

	Actuals (average) for 1927.		Board's estimate of present fair selling price.	Actuals for August.		Actuals for November.		Actuals for December.		Board's estimate of future fair selling price.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Cost of wood . . . . .	..	0 5 3-84	0 4 1-75	..	0 5 3	..	0 6 7	..	0 6 6	0 5 3-87
Cost of materials (other than wood):—										
Paper . . . . .	0 0 9	..	..	0 0 9	..	0 0 8-5	..	0 0 9	..	..
Chemicals . . . . .	0 1 11-5	..	..	0 2 0	..	0 1 9-5	..	0 1 9	..	..
Other raw materials . . . . .	0 0 8	..	..	0 0 8	..	0 0 7	..	0 0 7-5	..	..
Packing cases . . . . .	0 1 6-75	0 4 11-25	0 4 11-25	0 1 9	0 5 2	0 1 6	0 4 7	0 1 6	0 4 7-5	0 4 8
Cost above all materials—										
Factory labour . . . . .	0 2 6	..	..	0 2 1	..	0 2 1	..	0 1 6	..	..
Power and fuel . . . . .	0 0 4	..	..	0 0 4	..	0 0 4	..	0 0 4	..	..
Ordinary current repairs and maintenance of buildings, plant and machinery.	0 1 2	..	..	0 1 0	..	0 0 9-5	..	0 2 0	..	..
General services, supervision and local office charges.	0 1 4	..	..	0 1 1	..	0 1 1-5	..	0 1 7	..	..
Miscellaneous, e.g., rent, municipal taxes, insurance, etc.	0 0 2-75	..	..	0 0 2	..	0 0 2	..	0 0 2-5	..	..
		0 5 6-75	0 5 6-75		0 4 8		0 4 6		0 5 7-5	0 4 3
	..	0 10 6	0 10 6	..	0 9 10	..	0 9 1	..	0 10 3	0 8 11
TOTAL . . . . .	..	0 15 9-84	0 14 7-75	..	0 15 1	..	0 15 8	..	1 0 9	0 14 2-87
Overhead and profit . . . . .	..	..	0 5 5-19	..	..	..	..	..	..	0 4 2-73
GRAND TOTAL . . . . .	..	..	1 4 0-94	..	..	..	..	..	..	1 2 5-60

2. *Works costs of the Santa Cruz Match Works, Bombay.**Figures supplied on 25th November 1927.*

## SUPPLEMENTARY STATEMENT No. 1.

The following items in the above factory are paid for on "Piece Work"  
 Payments hereunder indicated being per unit of one case of 100 gross:—

	Rs. A. P.
Veneer levelling for splint chopping machine at 0-0-3 per tray, 40 trays per case	0 10 0
Outside boxes As. 8 per 10,000, calculated on 15,000 boxes per case	0 12 0
Inside boxes As. 9 per 10,000, calculated on 15,000 boxes per case	0 13 6
Labelling 0-1-6 per 1,000 boxes	1 6 6
Levelling splints, 0-1-0 per cart	1 0 0
Framing splints, 0-2-6 per cart	2 8 0
Releasing machines, 0-1-3 per cart	1 4 0
Match boxes filling at 0-2-3 per tray of 200 boxes	10 2 0
Dozen packing, 0-0-9 per tray of 42 dozen	1 4 3
Dozen labelling, 3 pies per 2 trays of 42 dozen each	0 3 3
Gross packing, 3 annas per 100 bundles of $\frac{1}{2}$ gross each	0 6 0
Case packing	0 5 0
	20 10 6

## SUPPLEMENTARY STATEMENT No. 2.

*Present cost of safety matches made by the above factory, Unit case 100 gross.*

	Rs. A. P.
Aspen wood at Rs. 120 per ton, 13 cubic feet per case	31 4 6
Outside boxes, As. 8 per 10,000	0 12 0
Inside boxes, As. 9 per 10,000	0 13 6
Splint chopping, including veneering for boxes	6 11 3
Labelling 0-1-6 per 1,000	1 6 6
Starch, 4 lbs. per case	0 9 0
Colour	0 3 8
Flour paste	0 2 0
Oil	0 3 0
Petrol and lorry charges	0 9 0
Waste and grease, etc.	0 4 0
Label brushes	0 0 6
Staff at factory	3 0 0

## APPENDIX.

	Rs.	A.	P.
Baskets, buckets, mats, tarpaulins and other sundry purchases including replacements of machine parts . . . . .	4	0	0
Levelling . . . . .	1	0	0
Framing . . . . .	2	8	0
Releasing . . . . .	1	4	0
Box filling . . . . .	10	2	0
Dozen packing . . . . .	1	4	3
Dozen levelling, 3 pies per 84 dozen . . . . .	0	3	3
Gross packing, As. 3 per 100 bundles . . . . .	0	6	0
1,225 dozen papers at 0-4-6 per ream of 480 . . . . .	0	11	6
210 gross papers at Re. 1-9-3 per ream of 480 . . . . .	0	11	0
Empty case with nails . . . . .	5	0	0
Oil paper, Rs. 11-12-0 per roll for 25 cases . . . . .	0	7	6
Case packing . . . . .	0	5	0
Side chemical brush, one brush lasting for only two cases . . . . .	0	2	6
Daily wages for overseers and coolies employed for drying, dipping, paraffining including fire- men, etc. . . . .	5	0	0
Labels, small boxes, at 0-3-6 per 1,000 . . . . .	3	4	6
Labels for dozen packets at 14 annas per 1,000 . . . . .	1	1	6
Labels for $\frac{1}{4}$ gross packets at Re. 1-12-0 per 1,000 . . . . .	0	5	6
Chemicals and paraffin . . . . .	12	9	6
Bombay godown charges and staff . . . . .	2	0	0
Selling commission, half anna per gross . . . . .	3	2	0
Interest on outlay . . . . .	4	0	0
Non-agricultural assessment on land . . . . .	0	8	0
Total cost per case of 100 gross . . . . .	105	14	11
Paper rolls for outside and inside boxes . . . . .	2	8	0
Total cost per case . . . . .	108	6	11

## SUPPLEMENTARY STATEMENT No. 3.

*Estimated Cost of Match Factory with total daily output of 25 cases  
each of 100 gross.*

	Rs.	A.	P.
Land 10,000 yards at Rs. 3 per yard . . . . .	30,000	0	0
Building Shed, Corrugated . . . . .	1,00,000	0	0
Power Engine . . . . .	7,000	0	0
Circular Saw . . . . .	1,000	0	0
5 Veneering machines . . . . .	2,000	0	0
3 Chopping Machines . . . . .	1,000	0	0
Lining and Bottom Cutting . . . . .	500	0	0
12 Inside . . . . .	12,000	0	0
12 Outside . . . . .	12,000	0	0
2 Levelling Machines . . . . .	1,000	0	0

	Rs. A. P.
2 Polishing Machines . . . . .	500 0 0
10 Framing Machines . . . . .	8,000 0 0
3 Releasing Machines . . . . .	1,200 0 0
1 Paraffining Machine . . . . .	1,000 0 0
1 Tipping Machine . . . . .	3,200 0 0
1 Drying Chamber . . . . .	5,000 0 0
Glue boiling and Side Chemical Tank . . . . .	1,000 0 0
200 Carts with frame . . . . .	20,000 0 0
Trays with and without compartments . . . . .	5,000 0 0
Steam Engine and Boiler . . . . .	10,000 0 0
Electric Dynamo and Fittings . . . . .	2,000 0 0
Extra Accessories such as Benches, Brushes, Tables, etc. . . . .	5,000 0 0
Work Shop Tools . . . . .	3,000 0 0
Erection charges including foundation pullies, shaftings, etc. . . . .	15,000 0 0
Working capital including outstanding . . . . .	2,50,000 0 0
	<hr/>
	4,96,400 0 0
One Motor Lorry . . . . .	7,000 0 0
	<hr/>
TOTAL . . . . .	5,03,400 0 0

Prices for machinery include  $2\frac{1}{2}$  per cent. Duty and  $2\frac{1}{2}$  per cent. clearing and transport charges to site of factory.

In order to arrive at f.o.b. price of machinery at port of shipment, deduct 10 per cent. for freight and shipping charges.

SUPPLEMENTARY STATEMENT No. 4.

*Chemical used in the manufacture of 100 gross boxes of matches  
in the above factory.*

	Rs. A. P.
Iron Oxide, lbs. 4, oz. 2 at Rs. 12 per cwt. . . . .	0 7 3
Manganese, lbs. 4, oz. 2 at Rs. 12 per cwt. . . . .	0 7 3
Glass powder, lbs. 1, oz. 1 at Rs. 10 per cwt. . . . .	0 1 9
Kissel, oz. 15 at Rs. 8 per cwt. . . . .	0 1 1
Sulphur, oz. 12 at Rs. 8 per cwt. . . . .	0 1 0
Bichromate of Potash, oz. $4\frac{1}{2}$ at Rs. 31 per cwt. . . . .	0 1 8
Glue, lbs. 3, oz. 3 at Rs. 30 per cwt. . . . .	0 13 6
Potash Chlorate, lbs. 19, oz. 8 at As. 3 per pound . . . . .	4 2 6
Rosin, oz. 3 at Rs. 18 per cwt. . . . .	0 0 4
Paraffin, lbs. 13 at As. 3-4 per pound . . . . .	2 11 4
Amor Phos, lbs. 2, oz. 2 at Re. 1-4-0 per pound . . . . .	2 10 6
Antimony, lbs. 2 at Rs. 48 per cwt. . . . .	0 13 0
Rouge, oz. $4\frac{1}{2}$ at Rs. 6 per cwt. . . . .	0 0 4
	<hr/>
TOTAL . . . . .	12 7 6



## SUPPLEMENTARY STATEMENT No. 5.

Prices of Ambernath Matches in Bombay market reduced as under:—

	Rs.	A.	P.	
September 1924	2	3	0	per gross.
October 1924	2	1	0	
April 1925	1	15	0	with special reduction of As. 2 for malab.
July 1925	1	14	0	
March 1926	1	12	6	
June 1926	1	10	0	Ten thousand cases sold at Re. 1-7.
September 1926	1	7	0	
October 1926	1	6	0	Inferior quality sold at Re. 1-3.
November 1926	1	8	0	for lots under ten cases.
		1	7	9 for lots of ten cases.
		1	7	6 for lots of 25 cases.
		1	7	0 for lots of 50 cases.
		1	6	6 for lots of 100 cases.

Since the above date there has been no appreciable change in price. Our matches have all along sold at annas two to three under Ambernath prices owing to the popular belief that the Ambernath Works being owned by Swedish Match, interests would naturally turn out a better grade article than the Indian-owned factories who were not backed by the knowledge, experience and resources of Swedish manufacturers.

## 3. Works costs of the Andhery Match Company, Bombay.

SUPPLEMENTARY STATEMENTS HANDED BY THE ANDHERY MATCH COMPANY ON THE 29TH NOVEMBER 1927.

## No. 9.

Statement showing total expenditure on the production of matches for the year 1926-27.

Per case of 100 gross  $\frac{1}{2}$  sized Safeties—

	1926-27.
	Rs. A. P.
1. Cost of wood for splints and veneers . . . . .	20 10 9
2. Cost of paper . . . . .	4 12 8
3. Cost of chemicals . . . . .	10 2 0
4. Cost of other raw materials . . . . .	3 3 2
5. Factory labour . . . . .	34 6 5
6. Power and fuel . . . . .	0 12 1
7. Ordinary current repairs and maintenance of building, plant and machinery . . . . .	3 2 0
8. General services, supervision and local office charges . . . . .	4 15 2
9. Miscellaneous, e.g., rent, municipal taxes, insurance, etc. . . . .	1 0 8
10. Cost of packing cases . . . . .	7 8 10
	<hr/>
	90 9 9
Depreciation, etc. . . . .	2 1 4
	<hr/>
	92 11 1

APPENDIX.

No. 10.

*Statement showing works cost per gross of matches.*

Per 1 gross of  $\frac{1}{2}$  sized Safeties—

	1926-27.
	Rs. A. P.
1. Cost of wood for splints and veneers . . . . .	0 3 3 69
2. Cost of paper for labels and wrapper . . . . .	0 0 9 10
3. Cost of chemicals . . . . .	0 1 7 44
4. Cost of other raw materials . . . . .	0 0 6 14
5. Factory labour . . . . .	0 5 6 06
6. Power and fuel . . . . .	0 0 1 44
7. Ordinary current repairs and maintenance of buildings, plant and machinery . . . . .	0 0 6 00
8. General services, supervision and local office charges . . . . .	0 0 9 50
9. Miscellaneous, e.g., rent, municipal taxes, insurance, etc. . . . .	0 0 2 00
10. Cost of packing cases . . . . .	0 1 2 50
	<hr/>
	0 14 5 87
Depreciation, etc. . . . .	0 0 4 00
	<hr/>
	0 14 9 87

No. 11.

*Chemicals.*

	Per gross.
	Rs. A. P.
Chlorate of Potash, 3 casks—336 lbs. per 25 cases . . . . .	0 0 7 42
Other chemicals . . . . .	0 0 1 30
Paraffin . . . . .	0 0 4 20
Side pasting chemicals . . . . .	0 0 2 64
Glues . . . . .	0 0 3 88
	<hr/>
	0 1 7 44

Blue paper on veneers (inner and outer).

No. 12.

*Cost of empty case for 100 gross  $\frac{1}{2}$  size matches.*

	Per case.
	Rs. A. P.
Packing wooden case for 100 gross . . . . .	4 8 0
Tin lining . . . . .	2 12 0
Labour . . . . .	0 4 0
	<hr/>
	7 8 0

	Per case.
	Rs. A. P.
Tarpaulin instead of zinc, 3 yds., at Rs. 0-2-0 per yard	0 6 0
Wooden case for 100 gross . . . . .	4 8 0
Labour . . . . .	0 4 0
	5 2 0

## No. 13.

	Per grs. $\frac{1}{2}$ size.
	Rs. A. P.
Labour as per statement No. 1 Rs. 35-2-6 per 100 gross half size . . . . .	0 5 7-50
Chemicals as per statement No. 2 . . . . .	0 1 7-44
Blue paper on inner and outer boxes . . . . .	0 0 6-14
Packing paper and labels . . . . .	0 0 9-10
Aspen wood for splints . . . . .	0 2 0-80
Indian wood for boxes . . . . .	0 1 2-89
Case value including packing and zinc lining Rs. 7-8-0 or tarpaulin Rs. 5-4-0 . . . . .	0 1 2-50
Office establishment, experts and other overhead charges, Rs. 3,100 a month . . . . .	0 0 9-50
Repairs and replacements . . . . .	0 0 6-00
Depreciation and taxes, Rs. 15,000 at 15 per cent. on 1 lakh . . . . .	0 0 4-00
	0 14 7-87
Plus one anna selling commission . . . . .	0 1 0-00
	0 15 7-87
Interest on 5½ lakhs . . . . .	0 1 0-00
	1 0 7-87
Allowance to buyers of quantities . . . . .	0 0 6-00
	1 1 1-87
Gross cost per gross . . . . .	1 1 1-87
Insurance, taxes, etc. . . . .	0 0 2-00
	1 1 3-87

## No. 14.

*Labour of 100 gross  $\frac{1}{2}$  size matches per process.*

(1) Engine Ruston Proctor, 55 h. p.  
Rs. 15,000.

2-ton fuel (crude oil), per month, cost  
Rs. 150 per 2 ton, 1 month 25  
days.

	Rs.
1 Driver . . . . .	75
1 Engineer . . . . .	150
1 Fitter . . . . .	75
	300

300	For 62,500 gross a month . . . . .	Per 100 gross. Rs. 0-12-1
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APPENDIX.

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		Per 100 gross. Rs. A. P.
Lubricating oil 2 drams each of 4 gallons at Rs. 3 per gallon.		
(2) Cutting logs in pieces by saw driven by four, six men at Re. 1-0-0 to Rs. 1-2-0 for handling the logs, cost per gross . . . . .		0 4 3
(3) Removing bark by hand, 6 coolies, each Re. 1-0-0 to Rs. 1-2-0 . . . . .		0 4 6
	Rs. A. P.	
(4) Two machines for peeling—		
Veneers for splints by machines—2 machines by day each machine 3 men operators at Rs. 1-8-0 each in all . . . . .	4 8 0	
2 assistant coolies at Re. 1 . . . . .	2 0 0	
8 Women at Re. 0-8-0 . . . . .	4 0 0	
	<hr/>	
	10 8 0	0 13 6
(5) Two Chopping machines—		
Each machine 2 men operators at Rs. 1-4-0 . . . . .	2 8 0	
4 men carriers at Re. 1 . . . . .	4 0 0	
	<hr/>	
	6 8 0	0 8 4
(6) Five machines for peeling veneers for boxes—		
Each machine 2 operators at Rs. 1-4-0 . . . . .	2 8 0	
2 carriers at Re. 1 . . . . .	2 0 0	
	<hr/>	
	4 8 0	0 14 5
(7) Three Lining Machines—		
1 Operator at Rs. 1-4-0 . . . . .	1 4 0	
1 Assistant at Re. 1-0-0 . . . . .	1 0 0	
	<hr/>	
	2 4 0	0 4 4
(8) Cutting Veneers for over box and drawer (2 parts)—		
2 sets veneers } 3 Machines.		
1 bottom		
Each—		
1 Operator at Rs. 1-8-0 . . . . .	1 8 0	
3 Coolies at Re. 1 . . . . .	3 0 0	
	<hr/>	
	4 8 0	0 8 9
(9) Box making by hand, i.e., veneer pasting by hand—		
500 Women employed 1,000 sets outer drawers and box pasting (per gross 0-1-9) 7 gross Rs. 0-12-0 .		
At home (3,60,000 sets per day for 2,500 gross.)		
Average earning per day, Re. 0-8-6. . . . .		10 15 0

		Rs. A. P.	Per 100 gross. Rs. A. P.
(9A) If worked by machines—			
8 machines (4 for outer and 4 for drawer)			
Each Machine—			
1 Operator, at . . . . .		1 8 0	
1 Assistant, at . . . . .		1 0 0	
		<hr/>	
		2 8 0	
	Rs. A. P.		
1 Muccadam for 4 machines, at . . . . .	2 0 0		
1 Pasteman (Kanjiman), at . . . . .	1 0 0		
1 Sweeper, at . . . . .	1 0 0		
2 Coolies (carriers) . . . . .	2 0 0		
	<hr/>		
	6 0 0	1 8 0	
		<hr/>	
		4 0 0	5 12 8
(10) Two Splints Levelling Machines—			
Two Selecting Machines—			
Each—			
One operator, at . . . . .	1 4 0	1 4 0	
Two coolies, at . . . . .	1 0 0	2 0 0	
		<hr/>	
		3 4 0	0 8 4
(11) Six coolies for filling trays for frame, each man at Re. 1-0-0 . . . . .	6 0 0		0 3 10
(12) Frame filling machine 18 h. p.—			
2 Operators by day at Rs. 1-8-0 . . . . .	3 0 0	54 0 0	
2 Muccadams by day at Rs. 2-8-0 . . . . .	5 0 0		
2 Sweepers by day at Re. 0-12-0 . . . . .	1 8 0	6 8 0	2 6 8
		<hr/>	
		60 8 0	
(13) Paraffining 12 men—			
2 men at Rs. 2-0-0 . . . . .	4 0 0		
10 men at Re. 1-0-0 . . . . .	10 0 0	14 0 0	0 9 0
		<hr/>	
(14) Dipping 2 Basin Tables—			
2 men each at Rs. 1-8-0 . . . . .	3 0 0		
4 coolies each at Re. 1-0-0 . . . . .	4 0 0	7 0 0	0 9 0
		<hr/>	
(15) Chemical mixers, Glue levers, etc., 16 men—			
3 Men at Rs. 2-0-0 . . . . .	6 0 0		
3 Men at Rs. 1-8-0 . . . . .	4 8 0		
10 Men at Re. 1-0-0 . . . . .	10 0 0	20 8 0	0 13 0
		<hr/>	
(16) Eight coolies for handling carriers, each at Re. 1-0-0 . . . . .	8 0 0		0 5 1

	Rs. A. P.	Rs. A. P.	Per 100 gross. Rs. A. P.
(17) Releasing machines, 6 men—			
2 Men at Rs. 1-8-0 each . . . .		3 0 0	
6 Coolies at Re. 1-0-0 each . . . .	6 0 0		
1 Muccadam at Rs. 2-8-0 . . . .	2 8 0		
2 Sweepers at Re. 0-12-0 each . . . .	1 8 0	1 9 4	1 2 0
	<u>10 0 0</u>	<u>4 9 4</u>	
(18) Four coolies as tray carriers from releasing machines to women fillers at Re. 1-0-0 . . . .	4 0 0		0 2 7
(19) Filling of boxes with splints—			
Filling by piece per 100 gross at (Re. 0-2-0 per tray) Rs. 8-5-4.			
216 (1½ gross) per gross at Re. 0-1-4.			
A woman turn out about 6 trays a day.			
A boy turn out about 3 trays a day.			
7 Muccadums at Rs. 1-8-0 . . . .	10 8 0		
1 Supervisor at Rs. 2-8-0 . . . .	2 8 0		
3 Sweepers at Re. 0-12-0 . . . .	2 4 0	per 100 grs.	
	<u>15 4 0</u>	<u>0 9 9</u>	<u>8 15 1</u>
(20) Sides-Pasting 12 men—			
2 Men at Rs. 1-8-0 . . . .	3 0 0		
10 Men at Re. 1-0-0 . . . .	10 0 0		
1 Muccadam . . . .	2 8 0		
2 Coolies for bringing paste . . . .	2 0 0		
	<u>17 8 0</u>		<u>0 10 11</u>
(21) Packing labour—by piece—			
Dozen packing at Re. 1-0-0 per 100 gross.			
Gross packing at Re. 0-4-0 per 100 gross.			
Case packing at Re. 0-4-0 per case of 100 gross.			
	<u>1-8-8</u>		
1 Muccadum per day Rs. 2-8-0 . . . .	2 8 0		
2 Coolies per day Re. 1-0-0 . . . .	2 0 0		
	<u>4 8 0</u>		<u>1 10 11</u>
(22) Labelling by hand per piece at Re. 0-2-0 per 1,000 pieces . . . .	1 12 10		<u>1 12 10</u>
			<u>35 2 3</u>
or labelling by machines 4 machines cost each Rs. 16,000 per day per machine.			
1 Operator at Rs. 1-4-0 . . . .			
1 Coolie at Re. 0-12-0 . . . .			
	<u>2-0-0</u>		
at Re. 0-2-0 per 1,000 pieces or about Re. 0-0-3 per gross.			

4. *Works costs of the Bombay Match Works.*

*Statement showing works cost for 100 gross of matches, latest.*

	Rs. A. P.
1. Cost of wood for splints and veneers . . . . .	37 8 0
2. Cost of paper for labels and wrapper . . . . .	6 0 0
3. Cost of chemicals . . . . .	9 1 6
4. Cost of other raw materials . . . . .	7 14 6
5. Factory labour . . . . .	23 1 6
6. Power and fuel . . . . .	0 7 5
7. Ordinary current repairs and maintenance of buildings, plant and machinery . . . . .	2 0 0
8. General services, supervision and local office charges . . . . .	3 0 10
9. Miscellaneous, <i>e.g.</i> , rent, municipal taxes, insurance, depreciation, etc. . . . .	6 0 0
10. Cost of packing cases including tarred paper	5 5 0
	<hr/>
Total . . . . .	100 6 9
	<hr/>

The above figures are for boxes made with machinery. If boxes are made by hand it comes to Rs: 108-15-9.

13. *Statement showing works cost for 100 gross of matches in the year 1925.*

	Rs. A. P.
1. Cost of wood for splints and veneers . . . . .	39 12 0
2. Cost of paper for labels and wrapper . . . . .	6 0 0
3. Cost of chemicals . . . . .	10 0 0
4. Cost of other raw materials . . . . .	9 8 0
5. Factory labour . . . . .	30 0 0
6. Power and fuel . . . . .	1 0 0
7. Ordinary current repairs and maintenance of buildings, plant and machinery . . . . .	1 8 3
8. General services, supervision and local office charges . . . . .	7 0 0
9. Miscellaneous, <i>e.g.</i> , rent, municipal taxes, insurance, depreciation, etc. . . . .	10 0 0
10. Cost of packing cases including zinc lining . . . . .	7 8 0
	<hr/>
TOTAL . . . . .	122 4 3
	<hr/>

The above figures are for boxes made with machinery. If boxes are made by hand it comes to Rs. 133-12-3.

## 14. Statement showing works cost for 100 gross of matches in the year 1926.

	Rs.	A.	P.
1. Cost of wood for splints and veneers . . . . .	42	0	0
2. Cost of paper for labels and wrapper . . . . .	6	0	0
3. Cost of chemicals . . . . .	9	8	0
4. Cost of other raw materials . . . . .	8	14	6
5. Factory labour . . . . .	27	6	0
6. Power and fuel . . . . .	0	12	0
7. Ordinary current repairs and maintenance of buildings, plant and machinery . . . . .	1	8	0
8. General services, supervision and local office charges . . . . .	5	6	3
9. Miscellaneous, e.g., rent, municipal taxes, insurance, depreciation, etc. . . . .	9	0	0
10. Cost of packing cases including tarred paper . . . . .	5	14	0
TOTAL . . . . .	116	4	9

The above figures are for boxes made with machinery. If boxes are made by hand it comes to Rs. 127-12-9.

## 15. Statement of works costs for 100 gross of matches latest for sulphur matches half size.

	Rs.	A.	P.
1. Cost of wood for splints and veneers . . . . .	40	10	0
2. Cost of paper for labels and wrapper . . . . .	8	3	0
3. Cost of chemicals . . . . .	15	3	2
4. Cost of other raw materials . . . . .	18	13	0
5. Factory labour . . . . .	28	3	2
6. Power and fuel . . . . .	0	7	5
7. Ordinary current repairs and maintenance of buildings, plant and machinery . . . . .	2	0	0
8. General services, supervision and local office charges . . . . .	3	8	0
9. Miscellaneous, e.g., rent, municipal taxes, insurance, depreciation, etc. . . . .	6	8	0
10. Cost of packing cases including zinc lining and soldering . . . . .	8	3	0
TOTAL . . . . .	121	10	9

## 16. Statement of works cost for 100 gross of matches for sulphur matches full size.

	Rs.	A.	P.
1. Cost of wood for splints and veneers . . . . .	56	4	0
2. Cost of paper for labels and wrapper . . . . .	12	3	0
3. Cost of chemicals . . . . .	25	6	2
4. Cost of other raw materials . . . . .	13	3	6
5. Factory labour . . . . .	43	6	0
6. Power and fuel . . . . .	0	9	0
7. Ordinary current repairs and maintenance of buildings, plant and machinery . . . . .	2	0	0
8. General services, supervision and local office charges . . . . .	5	0	0
9. Miscellaneous, e.g., rent, municipal taxes, insurance, depreciation, etc. . . . .	6	8	0
10. Cost of packing cases, zinc lining, sol- dering (two cases) . . . . .	17	8	0
TOTAL . . . . .	181	15	8



APPENDIX I.

Table showing market prices of matches as supplied by Mr. Abdoolali Ebrahim, Bombay.

Kind	1908.	1909.	1910.	1911.	1912.	1913.	1914.	1915.	1916.	1917.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Swedish, $\frac{1}{2}$ Sulphur . . . .	0 13 0 to 0 14 0	0 13 6 to 0 14 0	0 13 6 to 0 14 0	0 13 0 to 0 14 0	0 13 6 to 0 14 6	0 14 0 to 0 14 6	1 0 0 to 1 1 0	1 6 0	1 4 0 to 1 5 0	1 8 0 to 1 11 0
Swedish, full Sulphur . . . .	0 13 6 to 0 14 6	0 15 0	0 15 0	0 14 0	0 14 6 to 0 15 0	0 14 6 to 0 15 0	1 7 0	1 14 0 to 2 0 0	1 9 0 to 1 12 0	2 0 0 to 2 5 6
Swedish, $\frac{1}{2}$ safety . . . .	0 13 6	0 13 6 to 0 14 0	0 13 6 to 0 14 0	0 12 0 to 0 12 6	0 12 6 to 0 13 0	0 13 0 to 0 14 0	1 4 6 to 1 5 0	1 2 0 to 1 3 6	1 2 0 to 1 3 0	1 8 0 to 1 10 6
Japan, $\frac{1}{2}$ Sulphur . . . .	0 9 0 to 0 11 0	0 10 0 to 0 11 0	0 10 0 to 0 11 0	0 10 0 to 0 10 6	0 10 0 to 0 10 6	0 10 3 to 0 11 0	0 10 0 to 0 11 0	0 12 6 to 0 13 0	0 13 6 to 0 15 0	1 2 0 to 1 6 0
Japan full safety . . . .	0 9 0 to 0 10 9	0 9 6	0 10 0	0 8 6 to 0 9 6	0 8 6 to 0 9 6	0 8 6 to 0 9 0	1 0 0	0 14 0 to 0 14 6	0 13 0 to 0 14 0	..
Japan, flat safety . . . .	..	0 8 6	0 8 6 to 0 9 0	0 6 6 to 0 7 0	0 6 6 to 0 7 0	0 7 6 to 0 8 0	0 8 0 to 0 13 0	0 12 6	0 12 0	1 0 0 to 1 0 6
Japan, $\frac{1}{2}$ Phosphorus . . . .	0 8 0	0 8 6	0 8 0	0 7 6 to 0 8 0	0 7 6 to 0 8 0	0 8 0	0 9 0	0 10 0	0 14 0	0 15 0

Japan, $\frac{1}{2}$ Safety	..	..	..	..	..	0 8 0	0 8 0	0 10 0	0 23 0	1 0 0
Japan, $\frac{1}{2}$ Sulphur	..	..	..	..	..	..	..	0 14 0	0 13 6	1 1 0
Sweden, $\frac{1}{2}$ Safety	..	..	..	..	..	..	..	0 14 6	0 14 0	1 0 6
Sweden, $\frac{1}{2}$ Sulphur	..	..	..	..	..	..	..	..	..	1 2 0
Sweden, $\frac{1}{2}$ Sulphur	1 8 0	1 14 0	1 11 0	2 8 0	3 0 0	2 15 0	2 12 0	2 8 0	2 10 0	2 4 0
	to	to	to		to	to	to	to	to	to
	1 11 0	2 0 0	1 14 0		3 8 0	3 0 0	2 15 0	2 11 6	2 11 6	2 11 6
Swedish, full Sulphur	1 12 0	..	..	..	..	3 2 0	2 12 0	2 12 0	2 11 6	2 8 0
	to					to	to	to	to	to
	1 13 0					3 4 0	2 15 0	2 15 0	2 15 0	2 14 0
Sweden, $\frac{1}{2}$ safety	1 7 0	1 18 0	1 10 0	2 7 0	2 15 0	2 14 0	2 11 0	2 8 0	2 6 0	2 0 0
	to	to	to			to	to	to	to	to
	1 10 6	2 0 0	1 12 0			2 15 0	2 14 0	2 11 6	2 15 0	2 14 0
Japan, $\frac{1}{2}$ Sulphur	1 14 6	..	..	..	..	..	..	..	..	..
Japan, Safety full	..	..	..	..	..	..	..	..	..	Not Imported.
Japan, flat safety	1 8 0	..	..	..	..	..	..	..	..	..
Japan, $\frac{1}{2}$ Phosphorus	1 6 0	1 5 0	1 8 0	1 8 6	2 7 0	2 7 0	..	..	..	..
	to	to	to	to	to	to	..	..	..	..
	1 7 0	1 7 0	1 9 6	1 9 6	2 8 0	2 8 0	..	..	..	..
Japan, $\frac{1}{2}$ safety	1 6 0	1 5 0	1 8 0	1 11 0	2 7 0	2 5 0	1 13 0	..	..	..
	to	to	to	to	to	to	to	..	..	..
	1 8 6	1 7 0	1 9 0	2 0 0	2 10 0	2 6 0	2 0 0	..	..	..
Japan, $\frac{1}{2}$ Sulphur	1 7 0	1 6 0	1 8 0	2 0 0	2 8 0	2 6 0	2 5 0	..	..	..
	to	to	to	to	to	to	to	..	..	..
	1 9 0	1 8 0	1 10 0	2 1 0	2 10 0	2 8 0	2 6 0	..	..	..
Swedish, $\frac{1}{2}$ safety	..	..	..	..	..	..	2 5 0	..	..	..
							to	..	..	..
							2 6 6	2 4 0	2 4 0	2 0 0
Sweden $\frac{1}{2}$ Sulphur	..	..	..	..	..	..	..	2 8 6	2 6 0	2 6 0
								to	to	to
								2 4 0	2 3 6	2 0 0
								to	to	to
								2 5 6	2 5 0	2 5 0

APPENDIX

Table showing market prices of matches as supplied by Mr. Abdoolali Ebrahim, Bombay—contd.

Kind.	10th September 1924.		3rd October 1924.		17th April 1925.		20th July 1925.		20th March 1926.		21st June 1926.	
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Ambernath, safety 1st . . .	2 3 0	to 2 4 0	2 1 0	to 2 2 0	1 13 0	to 1 15 0	1 14 0		1 12 6		1 9 0	to 1 9 6
Other Indian Factory, Safety . . .	1 15 0	to 1 15 6	1 15 0		1 13 0		1 12 0		1 10 0	to 1 10 6	1 7 6	to 1 8 0
Kind.	17th September 1926.		30th October 1926.		29th November 1926.		1st January 1927.		1st June 1927.		October 1927.	
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Ambernath, Safety 1st † . . .	1 8 0		1 6 6	to 1 8 0	1 5 6	to 1 7 0	1 5 0	to 1 6 0	1 4 0	to 1 5 6	1 5 0	to 1 6 0
Ambernath, Safety 2nd † . . .	....		1 8 0	Wastage	....		....		....		0 10 0	from Indian Wood.
Other Indian factories, safety † . . .	1 6 0	to 1 6 6	1 5 0	to 1 6 0	1 4 0	to 1 6 0	1 3 0	to 1 5 6	1 2 6	to 1 5 6	1 2 6	to 1 5 6
Sulphur, † Ambernath. . . . .	....		....		....		....		....		1 10 0	
Sulphur, † Bombay match works . . . . .	....		....		....		....		....		1 9 0	to 1 10 0
Sulphur, † Andheri Match Co. . . . .	....		....		....		....		....		1 7 0	to 1 9 0

## APPENDIX J

### 1. Statement showing the movements of the Tariff Board.

Calcutta . . .	2nd October, 1926 to 20th February, 1927.
Burma . . .	22nd February, 1927 to 2nd April, 1927.
Calcutta . . .	5th April, 1927 to 14th May, 1927.
Shillong . . .	15th May, 1927 to 14th July, 1927.
Calcutta . . .	23rd July, 1927 to 23rd October, 1927.
Bombay . . .	25th October, 1927 to 6th January, 1928.
Dehra Dun . . .	8th January 1928 to 28th January, 1928.
Bareilly . . .	16th January, 1928.
Lahore . . .	17th January, 1928.
Calcutta . . .	30th January, 1928 to 16th February, 1928.
Bombay . . .	18th February, 1928 to 9th April, 1928.

### 2. List of Match factories, timber depôt, etc., visited by the Board.

No.	Name of firm.	Works visited.	Date of visit.
	<i>Bengal.</i>		
1	Western India Match Company, Limited.	Factory at Narkaldanga, Calcutta.	22nd December, 1926.
2	The Karimbhoy Match Manufacturing Company.	Factory at Ultadanga, Calcutta.	15th October, 1927.
3	Bangiya Dhasalal Karjaloy . . .	Ditto . . .	15th October, 1927 and 10th February, 1928.
4	National Match Factory . . .	Ditto . . .	Ditto.
5	Sukul Match Works . . .	Ditto . . .	15th October, 1927.
6	The Esavi India Match Manufacturing Company.	Ditto . . .	2nd February, 1928.
7	Mr. M. N. Mehta . . .	Ditto . . .	Ditto.
8	The Lucifer, Limited . . .	Ditto . . .	10th February, 1928.

2. List of Match factories, timber depôt, etc., visited by the Board—  
contd.

No.	Name of firm.	Works visited.	Date of visit.
<i>Burma.</i>			
9	Adamjee Hajee Dawood and Company, Limited.	Factory at Pazundoung, Rangoon.	25th February, 1927.
10	Burma Match Company, Limited, Timber Depôt.	Factory at Kanaung, Rangoon.	2nd March, 1927.
11	Timber Depôt . . . . .	Rangoon . . . . .	3rd March, 1927.
12	Rangoon Match Works . . . . .	Factory at Mahlwagon, Rangoon.	4th March, 1927.
13	Government Forest Depôt. . . . .	Mandalay . . . . .	12th March, 1927.
14	Mandalay Match Company, Limited . . . . .	Closed Factory at Mandalay.	Ditto.
15	Banks of Irrawaddy . . . . .	North of Mandalay . . . . .	13th March 1927
16	The Mostem Match Factory . . . . .	Rangoon . . . . .	2nd April, 1927.
<i>Bombay.</i>			
17	The Santa Cruz Match Works . . . . .	Factory at Santa Cruz, Bombay.	5th November, 1927.
18	The National Match Works . . . . .	Factory at Ghatkoper, Bombay.	7th November, 1927.
19	The Swadeshi Match Manufacturing Company.	Ditto . . . . .	Ditto.
20	The Thana Match Works . . . . .	Factory at Thana . . . . .	8th November, 1927.
21	Andheri Match Company . . . . .	Factory at Andheri, Bombay.	10th November, 1927.
22	The Borivil Match Manufacturing Company.	Factory at Borivil, Bombay.	12th November, 1927.
23	Bombay Match Works . . . . .	Factory at Kurla, Bombay.	14th November, 1927.
24	Western India Match Company, Limited.	Factory at Ambarnath . . . . .	15th November, 1927.
25	The Gujarat Islam Match Manufacturing Company, Limited.	Factory at Ahmedabad . . . . .	19th November, 1927.
26	The Ahmedabad Sultan Match Factory	Factory at Gontipur, Ahmedabad.	Ditto.
27	—	New Kankaria Tank, Ahmedabad.	Ditto.
<i>United Provinces.</i>			
28	Forest Research Institute . . . . .	Dehra Dun . . . . .	11th January, 1928.
29	The Bareilly Match Factory . . . . .	Factory at Bareilly . . . . .	16th January, 1928.
<i>Punjab.</i>			
30	The Mahalakshmi Match Factory . . . . .	Factory at Shahdara, Lahore.	17th January, 1928.

## APPENDIX K.

*List of Match factories from which representations and replies to questionnaire were received by the Tariff Board.*

No.	Name of factories.	Province in which situated.	Date of Representation.	Date of Replies to questionnaire.	Date of oral evidence.
1	Mr. M. N. Mehta's Factory.	Bengal .	6th Dec. 1926 .	19th Apl. 1927 .	7th Feb. 1928.
2	Calcutta Match Factory .	Do. . .	13th Dec. 1926 .	Do. . .	..
3	The Malabar Match Manufacturing Company, Limited.	Madras .	16th Dec. 1926 .	..	..
4	The Bhagirathi Match Factory.	Bengal .	22nd Dec. 1926 .	19th Apl. 1927 .	18th Oct. 1927.
5	Karimbhoy Match Manufacturing Company.	Do. . .	Do. . .	No date . . .	..
6	The Malabar Match Works.	Madras .	23rd Dec. 1926	..	..
7	The New Madras Match Factory.	Do. . .	Do. . .	..	..
8	Rajfulbaria Match Factory.	Bengal .	24th Dec. 1926 .	..	..
9	The South India Match Factory, Limited.	Madras .	Do. . .	31st Mar. 1927 .	..
10	The Bengal Safety Match Works and Medical House Limited.	Bengal .	25th Dec. 1926 .	..	..
11	Bangiya Dlassal Karjaly.	Do. . .	Do. . .	..	9th Feb. 1928.
12	National Match Factory .	Do. . .	Do. . .	..	..
13	Prasanna Match Factory	Do. . .	Do. . .	19th Apl. 1927 .	..
14	Matangi Match Works .	Do. . .	27th Dec. 1926 .	..	..
15	The Jalpaiguri Industries, Limited.	Do. . .	29th Dec. 1926 .	5th Apl. 1927 .	..
16	Bhowmik's Match Factory.	Do. . .	Do. . .	..	..
17	Radheyshyam Match Works.	Do. . .	Do. . .	..	..
18	Pioneer Match Factory .	Do. . .	Do. . .	..	..
19	The Puri Match Industries, Company, Limited.	Bihar & Orissa	Do. . .	..	..
20	The Amrit Match Factory	Central Provinces.	Do. . .	..	..
21	Swan Match Works .	Madras .	Do. . .	..	..
22	The New Sundarban Match Factory, Limited.	Bengal .	30th Dec. 1926 .	21st Apl. 1927 .	..
23	Messrs. Adamjee Hajee Dawood and Company, Limited.	Burma . .	Do. . .	No date . . .	21st, 22nd, 24th and 25th Mar. 1927.
24	The Lakshmi Match Works.	Central Provinces.	Do. . .	..	..
25	The Mahalakshmi Match Factory.	Punjab .	Do. . .	4th Apl. 1927 .	22nd Jan. 1928.

*List of Match factories from which representations and replies to questionnaire were received by the Tariff Board—contd.*

No.	Name of factories.	Province in which situated.	Date of Representation.	Date of Replies to questionnaire.	Date of oral evidence.
26	The Bhowani Engineering and Trading Company.	Bengal . . .	31st Dec. 1926 .	..	..
27	Sukul Match Works .	Do. . . .	Do. . . .	..	..
28	Messrs. Bishnath Prasad Mahadev Prasad.	Do. . . .	Do. . . .	..	..
29	The Mysore Match Manufacturing, Company, Limited.	Madras . . .	No date . . .	22nd Mar. 1927 .	..
30	The Madras Swadesh Match Factory.	Do. . . .	Do. . . .	No date . . .	..
31	Bengal Match Works .	Bengal . . .	Do. . . .	..	..
32	The Lucifer, Limited .	Do. . . .	Do. . . .	..	..
33	Rangoon Match Works .	Burma . . .	..	21st Mar. 1927 .	23rd Mar. 1927.
34	The Standard Match Factory.	Madras . . .	..	30th Mar. 1927 .	..
35	Bombay Match Works .	Bombay . . .	..	31st Mar. 1927 .	3rd Dec. 1927.
36	Titvala Match Factory .	Do. . . .	..	1st Apl. 1927 .	28th Nov. 1927.
37	Santa Cruz Match Works	Do. . . .	..	2nd Apl. 1927 .	24th Nov. 1927 and 26th Nov. 1927.
38	Andheri Match Company	Do. . . .	..	Do. . . .	29th Nov. 1927.
39	Thana Match Works .	Do. . . .	..	Do. . . .	25th Nov. 1927.
40	National Match Works .	Do. . . .	..	3rd Apl. 1927 .	22nd Nov. 1927.
41	Bhargava Dipsalaka Jantam.	United Provinces.	..	4th Apl. 1927 .	..
42	Malabar Match Manufacturing Company, Limited.	Madras . . .	..	5th Apl. 1927 .	..
43	The Bortvil Match Manufacturing Company.	Bombay . . .	..	7th Apl. 1927 .	30th Nov. 1927.
44	The Swedish Match Company.	Do. . . .	..	8th Apl. 1927 .	13th, 14th and 16th Apl and 16th, 17th and 18th Dec. 1927.
45	The Swadeshi Match Manufacturing Company.	Do. . . .	..	19th Apl. 1927 .	23rd Nov. 1927.
46	The Guzarat Islam Match Manufacturing, Company, Limited.	Do. . . .	..	Do. . . .	5th Dec. 1927.
47	Eaavi India Match Manufacturing Company.	Bengal . . .	..	20th Apl. 1927 .	6th Feb. 1928.
48	Government Demonstration Match Factory.	Bihar & Orissa	..	12th May 1927 .	..
49	Messrs. Dharamsa and Company.	Calcutta . .	..	26th Sept. 1927.	17th Oct. 1927.
50	Moslem Match Factory .	Burma . . .	..	No date . . .	23rd Mar. 1927.
51	Bareilly Match Factory .	United Provinces.	..	..	20th Jan. 1928.

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Indian Tariff Board  
Report regarding the  
grant of protection to the  
Match industry

Name of borrower	Lent on	Received on
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K. Hallikeri	1956 23/10/56	
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**SERVANTS OF INDIA SOCIETY'S LIBRARY  
POONA 4.**

1. Books drawn from the library may not be retained for longer than a fortnight.
2. Borrowers will be held strictly responsible for any damage done to books while they are in their possession.

APPENDIX F.

1. Imports of matches into India during the years 1910-11 to 1927-28 (Eleven months)  
(2) Countries of origin.

Year.	United Kingdom.		Ceylon.		Straits Settlements.		Hongkong.		Sweden.		Norway.		Germany.		Belgium.		Austria Hungary.		Austria.		Czecho-Slovakia.		Siam.		Philippine Islands and Guam.		China excluding Hongkong.		Japan.		Italy.		Other countries.		Total.		Year.
	Gross of boxes.	Value.	Gross of boxes.	Value.	Gross of boxes.	Value.	Gross of boxes.	Value.	Gross of boxes.	Value.	Gross of boxes.	Value.	Gross of boxes.	Value.	Gross of boxes.	Value.	Gross of boxes.	Value.	Gross of boxes.	Value.	Gross of boxes.	Value.	Gross of boxes.	Value.	Gross of boxes.	Value.	Gross of boxes.	Value.	Gross of boxes.	Value.	Gross of boxes.	Value.	Gross of boxes.	Value.	Gross of boxes.	Value.	
1910-11	...	Rs. 43,080	...	Rs. 3,195	...	12,58,140	...	4,925	...	27,76,140	...	9,07,590	...	3,38,235	...	1,17,210	...	8,94,795	...	...	...	...	...	...	...	...	...	...	...	20,39,940	...	4,785	...	3,120	...	83,91,165	1910-11
1911-12	...	1,22,820	...	3,180	...	10,20,600	...	525	...	27,52,155	...	9,24,105	...	3,89,940	...	1,62,315	...	10,58,295	...	...	...	...	...	...	...	...	...	...	23,12,010	...	315	...	12,000	...	87,58,260	1911-12	
1912-13	59,606	52,320	1	...	248,361	1,81,905	...	...	4,225,527	31,28,055	1,418,690	11,44,665	351,116	3,35,490	346,600	2,37,930	1,154,014	8,19,885	...	...	...	...	...	...	...	...	7,299,283	39,20,655	...	...	21,753	14,805	15,124,951	98,35,710	1912-13		
1913-14	104,005	90,450	2,552	1,920	85,704	71,775	1,500	765	3,635,334	27,33,750	865,081	7,04,055	188,817	2,50,575	307,562	2,09,820	1,376,762	9,66,690	...	...	...	...	...	...	...	...	7,287,485	39,06,825	...	...	39,518	28,140	13,894,318	89,64,765	1913-14		
1914-15	137,085	1,17,585	...	...	166,197	1,22,775	3,801	3,150	2,877,310	26,92,185	649,450	6,23,370	95,625	1,17,540	171,600	1,22,385	814,500	5,76,870	...	...	...	...	...	...	...	...	10,478,240	69,07,620	308	720	21,304	14,475	15,415,420	1,12,98,875	1914-15		
1915-16	3,427	4,680	...	...	96,377	82,635	18,700	19,695	2,321,009	24,27,825	543,600	6,75,060	6,850	17,685	33,200	26,955	...	...	...	...	...	...	...	...	...	...	15,278,018	1,05,72,510	401	885	3,205	2,670	18,304,787	1,38,30,600	1915-16		
1916-17	46,550	65,565	...	...	60,924	82,725	...	...	1,446,996	13,60,945	298,499	4,63,710	5,000	5,370	2,250	1,575	23,973	18,235	...	...	...	...	...	...	...	...	9,261,204	90,59,520	13,636	12,075	4	6	11,159,036	1,15,69,770	1916-17		
1917-18	6,521	9,810	...	...	67,799	89,565	...	...	1,233,578	25,03,185	288,600	6,91,890	...	...	...	...	...	...	...	...	...	...	...	...	...	...	15,630,342	2,01,89,295	...	...	16	33	17,226,856	2,34,83,775	1917-18		
1918-19	5,605	15,525	...	...	36,054	47,625	106	150	118,080	2,50,410	215,095	5,26,725	...	...	...	...	...	...	...	...	...	...	...	...	...	...	10,743,609	1,56,34,065	...	...	503	803	11,119,052	1,64,75,295	1918-19		
1919-20	469	1,060	...	...	99,940	1,40,710	...	...	882,450	14,12,110	99,250	1,94,090	...	...	...	...	...	...	...	...	...	...	...	...	...	...	13,932,657	1,87,34,030	...	...	343	630	15,015,109	2,04,83,230	1919-20		
1920-21	1,501	5,640	...	...	52,698	75,100	...	...	2,263,689	34,37,260	51,250	92,630	34,250	79,090	...	...	...	...	...	...	...	...	...	...	...	...	9,993,352	1,29,58,100	...	...	1,993	3,550	12,393,733	1,67,01,370	1920-21		
1921-22	3,345	9,949	31	102	33,688	62,157	116	305	912,123	17,35,743	17,500	44,103	5,858	16,066	...	...	...	2,500	2,800	19,550	18,581	17	40	...	...	12,694,609	1,84,88,979	...	...	464	1,644	13,680,801	2,03,80,469	1921-22			
1922-23	25,899	4,250	13,058	21,790	23,747	54,826	10,000	13,400	2,656,466	41,60,435	103,641	1,76,903	17,970	31,399	...	...	...	24,250	34,930	86,300	1,53,990	13	50	...	...	8	16	8,320,273	1,15,23,494	5,000	5,000	115	177	11,285,740	1,61,80,658	1922-23	
1923-24	13,598	20,292	11,285	16,375	21,169	56,216	40,603	51,358	5,169,743	68,53,028	108,950	1,56,930	4,780	6,753	...	...	...	27,627	33,586	118,400	1,31,251	5	20	...	...	71,966	93,164	5,555,382	70,09,733	52,500	97,447	47,737	60,660	11,243,745	1,45,91,813	1923-24	
1924-25	12,261	15,416	8,280	9,019	33,692	62,856	25,000	30,500	3,015,248	39,33,127	236,302	3,23,257	7,231	8,766	16,407	19,837	...	...	116,974	1,12,619	252,390	2,40,115	2,367	5,137	6,750	5,980	6	8	3,497,186	40,77,269	32,150	41,653	2,541	2,902	7,264,785	88,88,611	1924-25
1925-26	3,975	9,703	15,766	13,820	24,319	42,871	...	...	4,846,636	60,64,712	86,801	1,10,848	13,944	11,280	50	108	...	...	119,998	1,06,870	503,675	4,86,260	90	173	6,000	4,748	4	15	2,290,532	24,62,799	27,575	30,717	157	112	7,937,522	98,45,036	1925-26
1926-27	2,936	8,401	4,403	27,802	50,709	86,744	...	...	4,520,576	57,45,252	125,951	1,77,037	11,900	10,137	...	...	...	...	88,900	87,710	319,525	2,80,280	538	446	...	...	13	13	951,736	16,57,873	20,225	21,693	37,456	6,053	6,134,868	75,09,442	1926-27
*1927-28	...	...	...	...	...	...	...	...	2,708,553	37,00,925	67,798	1,09,389	...	...	...	...	...	...	...	...	114,900	1,14,313	...	...	...	...	...	...	324,700	3,41,976	...	...	66,922	1,32,434	3,282,873	43,99,037	1927-28*

\* Eleven months.