- (2) In determining the amount to be paid in respect of any goods regard need not be had to the market price, but shall be had—
 - (a) If the goods are supplied or transferred by the grower or producer thereof, to the cost of production and to the rate of profit usually earned by him in respect of similar goods before the issue of the Proclamation of Emergency in force at the date of these regulations, and to whether that rate of profit was unreasonable or excessive, and to any other circumstances of the case:
 - (b) If the goods are supplied or transferred by any person other than the grower or producer thereof, to the price paid by that person for the goods, and to whether that price was unreasonable or excessive, and to the rate of profit usually earned in respect of the sale of similar goods before the issue of the said Proclamation of Emergency, and to whether that rate of profit was unreasonable or excessive, and to any other circumstances of the case; so, however, that if the person who supplies or transfers the goods himself acquired the goods otherwise than in the usual course of business, no allowance, or an allowance at a reduced rate, on account of profit shall be made:

Provided that where by virtue of any Act or regulations or of any order made thereunder the sale of the goods at a price above any specified price is prohibited, the price assessed under this regulation shall not exceed the price so specified.

(3) If any question arises as to the amount to be paid to any person under this regulation and that person and the Minister or Controller are unable to agree thereon, the question shall be referred to one arbitrator if the parties can agree upon one, and otherwise to two arbitrators, one to be appointed by that person and one by the Minister or Controller, as the case may be, under the provisions of the Arbitration Act, 1908, and the obtaining of an award shall be a condition precedent to the commencement of legal proceedings in any Court for the recovery of the amount claimed.

REGULATION 10.—OFFENCES.

(1) Every person who with intent to deceive makes any false or misleading statement or any material omission in any communication with or application to the Minister or any Controller (whether in writing or otherwise) commits an offence against these regulations.

(2) Every person who without lawful excuse acts in contravention of or fails to comply in any respect with any provision of these regulations or any direction, restriction, requirement, or condition given or imposed under these regulations commits an offence against these regulations.

C. A. JEFFERY, Clerk of the Executive Council.