



Australian Government



NATIONAL  
ARCHIVES  
OF AUSTRALIA

# Your story, our history

These copies are provided for research or study purposes. Before making use of the material for other purposes (for example publication) you should familiarise yourself with any copyright obligations.

**NAA: MP742/1, 264/4/209**

Series number: MP742/1

Control symbol: 264/4/209

Barcode: 453849

Number of pages: 9

Comparisons of ration scales - issue of cigarettes and tobacco

# SOLDIERS' PLEA FOR SMOKES

LENGTHY letters are coming to "Smokes" from men at the battle-fronts, complaining of the shortage of smokes, and bitterly contrasting their deprivation in this respect with the conditions enjoyed by members of the Civil Construction Corps—to say nothing of coal-miners and other workers.

## Men In Action Must Have Them

Typical of other letters is that by an AIF-writer who declares that for two months there has been a shortage of tobacco in his unit, adding:—

"Why? That is the question we're all asking. Why should tobacco, which is a necessity to a soldier, be denied us?

"Before going into or coming out of an action, the first thing a soldier looks for is a smoke.

"Even a badly-wounded or dying man's last words have often been, 'Give us a smoke, mate!'

"It is becoming nothing unusual to walk into an AIF camp, and see men turning out their pockets or looking about for a stray butt, or even a bit of tobacco-dust that might have lodged in the bottom of their pockets.

"Even while writing the appeal I am now making through 'Smith's,' adds this writer, "I myself have paused to scan the floor of my tent in search of a stray cigarette butt which might at least provide one draw, and quieten nerves that have had to withstand many shocks in the past few years."

Urgency of providing smokes, particularly for men in the fighting areas, is here clearly revealed, and renewed efforts will, no doubt, be made by the military authorities to overcome the shortages respecting which the complaints are being made.



4 JUN 1943

ARCHIVES  
MP 742/COMMONWEALTH TREASURY,  
A  
CANBERRA, E.C.T.

2nd June, 1943.

The Hon. F. M. Forde, M.P.,  
Minister for the Army,  
Parliament House,  
CANBERRA. A.C.T.

My dear Minister,

I refer again to your letter of 15th April, with which you enclosed copy of a minute prepared by the Military Secretary suggesting that all troops should be given free issue of tobacco and cigarettes.

Free issues of tobacco and cigarettes were made by the Government during the last war to Australian troops in the Middle East and in France, but this principle was not then, and is not now, extended to troops in Australia. This is in accordance with the practice in the British Army where no free issue is made to troops in England. In advanced operational areas, however, tobacco is at present provided free to Service personnel by the Commonwealth Government.

It is suggested in support of the proposal that such free issue would offset the increase in indirect taxation to which purchases are subject. Because of the paramount need of the Government for additional revenue, both direct and indirect taxation have been heavily increased during the war, but in the field of direct taxation substantial concessions have been made to members of the Forces. These concessions may be instanced by the fact that, under the prevailing rates of income tax, the total emoluments of a married private with one child, who is in receipt of the lowest rate of pay, represent the equivalent of a salary of £7/8/- per week for a married civilian with one child. In this example, no assessment has been made of the value to the soldier of free clothing or medical attendance. The benefit of the taxation concessions to privates in specialist groupings, non-commissioned officers and officers results in accordingly higher net returns. In the case of members of the Forces who have embarked for abroad, the taxation concessions are much greater and include complete freedom from income tax on military earnings for an extensive period prior to embarkation, for the whole of the period while abroad, and for three months after return.

It is not considered practicable to extend the concessions granted to members of the Forces into the field of indirect taxation. Much of the burden of indirect taxation does not now fall on members of the Forces as they are clothed and in the vast majority of cases maintained by the Government.

For the above reasons I do not favour the proposal.

Yours sincerely,

*J. B. Chifley*  
(J. B. CHIFLEY)  
Treasurer

PA 11/11/58  
28/1/59



Q1b/1/4/30/7/43

DEPARTMENT OF THE ARMY

MINUTE PAPER

264-4-209

Part 3

C.3977/40

SUBJECT: ISSUE OF CIGARETTES AND TOBACCO TO MEMBERS OF THE FORCES.

Secretary,  
(for information of the Minister)

Reference your Minute under the above heading dated 7 Jul 43, the following information is forwarded -

1. Schedule showing comparisons of British Ration Scale with Australian Ration Scales is attached.
2. The representations to the Minister that British troops are issued with free daily ration of cigarettes or tobacco are correct.
3. In this regard, the Minister's attention is invited to the discussions which took place with the Business Board on the implementation of the War Ration System in Australia early last year. It was pointed out that, rather than issue tobacco and cigarettes to the troops, it was considered to be better to issue additional items of foodstuffs to the value of the cigarettes and/or tobacco, items in the then existent scale which, to that date, had not been implemented, and leave these items to be purchased by the troops. This was agreed to by the Minister and the Board of Business Administration.
4. Whilst the inclusion of cigarettes and/or tobacco and matches in the ration scale can be implemented shortly if the Minister so desires, his attention should be drawn to the fact that this would lead to an additional cost of 1.071 pence per ration or £2,350 per diem, i.e. £857,900 per annum.

*Noted. No further action at present  
Brung up.  
again in  
a month's time.*

*Based on total  
strength of 526,700*

*22.8.43*

*Chairman*  
Major-General,  
Quartermaster-General

*30/7/43.*

Secretary

*Seen Mr. 24/8/43.*

The estimate is based on a strength of 526,700. Provision planning provides for a total of 496,000 personnel including 35,000 females and 31,000 on subsistence. Excluding these two elements the annual cost of tobacco ration for 430,000 personnel is £700,435.

*Chairman 24/8/43*

*24/9/43*

*24/9/43*

*C. F. O.  
Aug 43*



MILITARY  
FINANCE BRANCH

Mr Tolson - General  
Mr Tolson - General



# COMPARISON OF RATION SCALES

<u>Commodity</u>	<u>Scale "B"</u>	<u>Scale "C"</u>	<u>Scale "D"</u>	<u>Pacific</u>	<u>British (M.E.)</u>
	(ozs. per man per day)				
BEVERAGES -					
Cocoa	-	-	-	-	-
Coffee	.2	.2	.2	.2	-
Tea	.313	.25	.313	.313	.5
CEREALS -					
Bread	14	12	14	12	12
Flour	2	2	2	2	-
Oatmeal	-	-	-	1	1
Rice	.5	.5	1	.5	1
CONDIMENTS -					
Mustard	.01	.01	.01	.01	.01
Pepper	.01	.01	.01	.01	.01
Powder Curry	.018	.018	.018	.02	.033
Salt	.5	.5	.5	.5	.5
Spices Mixed	-	-	-	-	-
FATS & DAIRY PRODUCTS -					
Butter	1.75	1.75	1.75	1.75	-
Cheese	.857	.857	.857	.857	.75
Margarine	-	-	-	-	1.5
Milk Cond U/S	2.5	2.5	2.5	2.5	2.
Lard	-	-	-	.5	-
MEATS -					
Beef fresh	4.571	4.571	4.571	4.571 )	
Lamb fresh	9.143	9.143	9.143	9.143 )	10
Pres. Meat	1.714	1.714	1.714	-	-
M & V Ration	-	-	-	-	-
Fish	-	-	-	1.714	.286
Ham & Tongue	-	-	-	-	.571
Bacon	1.5	1.5	1.5	.857	3
EXTRACTS -					
Vegetable	-	-	-	-	.108
SUGARS -					
Jam or Syrup	2	2	2	2	2
Sugar	3	3	3	3.25	3
FRUIT -					
Dried	1	1	2	1	.571
Fresh	-	-	-	4	4
Juice	-	-	-	2	-
VEGETABLES -					
Fresh asstd.	12	12	12	12	8
Onions	2	2	3	-	2
Potatoes	10	10	12	-	12
Onions dehyd	-	-	-	.5	-
Potatoes "	-	-	-	2	-
Peas "	1	1	1	.286	1
Tomato Puree	-	-	-	.428	-
SUNDRIES -					
Sauce Tomato	-	-	-	.25	-

Commodity		Scale "B"	Scale "C"	Scale "D"	Pacific	British (M.E.)
Essence flav.		-	-	-	.003	-
Baking Powder		.035	.035	.035	.04	-
Fruit Cake		-	-	-	.428	-
Custard Powder		-	-	-	.125	-
Tobacco or Cigs		-	-	-	-	.286
Matches		-	-	-	- boxes	.286
<hr/>						
Cost	pence	19.78	19.379	20.722	24.101	18.951 <i>per man</i>
Cash Allce.	"	1.5	1.5	1.5	-	-
<hr/>						
Total Cost	"	21.28	20.879	22.222	24.101	18.951 <i>per man</i>
<hr/>						
Calorific Values		3944+	3798+	4149+	4770	3959
Costed on current Melbourne prices.						
Tobacco or Cigarettes per ration cost			.946 <i>per</i>	(i/e in British M.E. costing)		
Matches	..	"	.125	"		

Note - Final calorific value of Ration Scales B, C and D is not determinable as it depends upon the items purchased with the 1 $\frac{1}{2}$ d. Supplementary Ration allowance.







COMPARISON OF RATION SCALES.

<u>Commodity</u>	<u>Scale "B"</u>	<u>Scale "C"</u>	<u>Scale "D"</u>	<u>Pacific</u>	<u>British (M.E.)</u>
(ozs per man per day)					
<b>BEVERAGES -</b>					
Cocoa	-	-	-	-	-
Coffee	.2	.2	.2	.2	-
Tea	.313	.25	.313	.313	.5
<b>CEREALS -</b>					
Bread	14	12	14	12	12
Flour	2	2	2	2	-
Oatmeal	-	-	-	1	1
Rice	.5	.5	1	.5	1
<b>CONDIMENTS -</b>					
Mustard	.01	.01	.01	.01	.01
Pepper	.01	.01	.01	.01	.01
Powder Curry	.018	.018	.018	.02	.033
Salt	.5	.5	.5	.5	.5
Spices Mixed	-	-	-	.003	-
<b>FATS &amp; DAIRY PRODUCTS -</b>					
Butter	1.75	1.75	1.75	1.75	-
Cheese	.857	.857	.857	.857	.75
Margarine	-	-	-	-	1.5
Milk Cond U/S	2.5	2.5	2.5	2.5	2
Lard	-	-	-	.5	-
<b>MEATS -</b>					
Beef fresh	4.571	4.571	4.571	4.571	} 10
Lamb fresh	9.143	9.143	9.143	9.143	
Pres. Meat	1.714	1.714	1.714	-	
M & V Ration	-	-	-	-	-
Fish	-	-	-	1.714	.286
Ham & Tongue	-	-	-	-	.571
Bacon	1.5	1.5	1.5	.857	3
<b>EXTRACTS -</b>					
Vegetable	-	-	-	-	.108
<b>SUGARS -</b>					
Jam or Syrup	2	2	2	2	2
Sugar	3	3	3	3.25	3
<b>FRUIT -</b>					
Dried	1	1	2	1	.571
Fresh	-	-	-	4	4
Juice	-	-	-	2	-
<b>VEGETABLES -</b>					
Fresh asstd.	12	12	12	12	8
Onions	2	2	3	-	2
Potatoes	10	10	12	-	12
Onions dehyd	-	-	-	.5	-
Potatoes "	-	-	-	2	-
Peas "	1	1	1	.286	1
Tomato Puree	-	-	-	.428	-
<b>SUNDRIES -</b>					
Sauce Tomato	-	-	-	.25	-
Essence flav.	-	-	-	.003	-
Baking Powder	.035	.035	.035	.04	-
Fruit Cake	-	-	-	.428	-
Custard Powder	-	-	-	.125	-
Tobacco or Cigs.	-	-	-	-	.286
Matches	-	-	-	-	.286
Cost pence	19.78	19.379	20.722	24.101	18.951
Cash Allce. "	1.5	1.5	1.5	-	-
Total Cost "	21.28	20.879	22.222	24.101	18.951

Calorific Values      3944+      3798 +      4149 +      4770      39

Costed on current Melbourne prices.

Tobacco or Cigarette      .946 pence  
Match      .125 "



9 JUL A.M.

## MINUTE PAPER

SUBJECT:

ISSUE OF CIGARETTES AND TOBACCO TO MEMBERS OF FORCES.

(For  
Q.M.G.)H.Q., Q.M.G.  
-----

The Minister desires to have information as to the composition of the British Ration Scale in comparison with the Australian Army Ration scale.

It has been represented to the Minister that all British troops are issued with free daily ration of cigarettes or tobacco.

If this is so, the ration of tobacco or cigarettes should be included in the above scale, but if it is incorrect, the procedure followed by the British Army Authorities with regard to the issue of cigarettes and tobacco should be stated.

Checked for  
Indexing

9/7/43

To Sinclair

Secretary  
7/7/1943.D. G. M. C. **I**

In review please

in conference with D.S. Tr O/Canteen  
Cin C may have decided views on this.  
10/1/43

D.M.C.

DST

The paper comparative statement  
showing caloric value of food &  
beverages issued  
- And B.C.D. (ME).  
11.7.

11/12/43

May Peddie

A 513/27

0353/30

-D

39 12 JUL