

each emplanement on the aircraft by any person pursuant to the charter agreement.

7. That where the tax imposed on an amount paid or payable outside Canada for transportation of a person by air that begins at a point in the taxation area and ends at a point in the taxation area is payable by the person at the time when he emplanes on an aircraft at an airport in Canada and evidence of the amount paid or payable for the transportation is not submitted in the manner and form prescribed by regulation of the Governor in Council by the person to the licensed air carrier required to collect the tax in Canada, the tax payable by the person be the amount prescribed by order of the Governor in Council pursuant to paragraph 10(2)(b) of the Act.

8. That authority be provided for the Governor in Council to prescribe the manner and form in which evidence of an amount paid or payable outside Canada for transportation of a person by air shall be submitted by the person to the licensed air carrier in Canada.

9. That the tax imposed by Part II of the Act, on each amount paid or payable in Canada to a certified air carrier for air transportation by an aircraft that has been chartered for the purpose by one or more charterers, where such transportation begins at a point in the taxation area and ends at a point outside the taxation area, be the aggregate of the lesser of

(a) twelve dollars and fifty cents, and

(b) such amount as may be prescribed by order of the Governor in Council on the recommendation of the Minister of Transport,

in respect of each emplanement on the aircraft by any person pursuant to the charter agreement by which that charterer is bound, where such emplanement is at an airport in Canada on a specific flight having as a destination an airport outside Canada and subsequent deplanement by the person from the flight at an airport outside Canada, and that the tax be reduced by fifty per cent when the person emplaning is a child under twelve years of age and is being transported at a fare reduced fifty per cent or more below the applicable fare.

10. That the definition "natural gas liquids" in subsection 25.1(1) of the Act be repealed and provisions along the following lines substituted therefor:

"natural gas liquids" means, whether or not in combination with other substances, only the following:

(a) ethane,

(b) propane,

(c) butanes, and

(d) any mixture of two or more thereof,

that are produced at a gas processing plant or a gas reprocessing plant.