

Destroying records, etc., and making false entries, etc.

(9) Every person who

(a) destroys, alters or mutilates records or books of account kept in respect of any period pursuant to subsection one of this section to evade paying a tax or otherwise to evade compliance with this Act or to assist any other person to evade paying a tax or otherwise to evade compliance with this Act, or

(b) makes, or assents or acquiesces in the making of false or deceptive entries, or omits or assents or acquiesces in the omission, to enter a material particular in books or records of account required to be kept in respect of any period by subsection one of this section,

Offence and penalty.

is guilty of an offence and liable on summary conviction to a penalty of not less than one hundred dollars and not more than one thousand dollars and to a further penalty equal to double the amount of the taxes that should have been paid or collected or the amount of stamps that should have been affixed or cancelled, as the case may be, in respect of such period, and in default of payment of the said penalties, to imprisonment for a term of not less than three months and not more than twelve months."

7. Section one hundred and twenty E of the said Act, as enacted by section nineteen of chapter forty-one of the statutes of 1940, is amended by adding the following subsection thereto:—

Information may be for one or more offences.

"(2) An information or complaint for contravening the provisions of this Act may be for one or more such offences and no information, complaint, warrant, conviction or other proceeding in respect of any such offence or offences shall be objectionable or insufficient on the ground that it relates to two or more offences."

Sections repealed.

8. Sections one hundred and twenty-six to one hundred and thirty-two, both inclusive, of the said Act, are repealed.

9. Subsection two of section one hundred and thirty-five of the said Act, as enacted by section thirty-six of chapter thirty-two of the statutes of 1942-43, is repealed and the following subsections substituted therefor:—

Permission to affix stamps to a daily statement.

"(2) The Minister may grant to an operator permission to affix stamps under this Part to a daily statement and an operator to whom that permission has been granted shall, until the permission is cancelled, instead of complying with subsection one of this section,

(a) furnish to each patron before he leaves the place of entertainment, one or more bills or invoices for all charges, charged to or collected from him since his arrival at such place and showing the tax payable, under this Part as a separate item;