

is subsequently issued to him, a payment to that person or a deduction from taxes payable by that person, be authorised in an amount equal to the taxes paid on the amount charged for or in respect of the provision of the services by the licensee from whom the services were acquired.

13. That the provisions of section 50 of the Act relating to returns, payment of tax and penalties be extended to apply for the purposes of any enactment founded on this motion.

14. That the requirement in subsection 50.1(1) of the Act to submit reports be extended to apply to a licensee as defined under any enactment founded on subparagraph 3(c) of this motion.

15. That the provisions of subsection 52(4) of the Act relating to certificates of default in respect of amounts payable in respect of taxes, interest and penalties remaining unpaid be extended to apply to unpaid taxes, interest and penalties imposed pursuant to any enactment founded on this motion.

16. That the provisions of subsection 52(5) of the Act relating to the application of penalties to the non-payment of judgments be extended to apply to the non-payment of judgments in respect of any taxes payable pursuant to any enactment founded on this motion.

17. That the provisions of subsection 52(11) of the Act relating to the application of penalties to defaults in payment by persons from whom payment has been demanded be extended to apply penalties imposed pursuant to any enactment founded on this motion to such defaults.

18. That the provisions of subsection 52(16) of the Act relating to the application of demands for payment in respect of amounts payable pursuant to assessments be extended to apply for the purposes of any enactment founded on this motion.

19. That the provisions of subsection 53(2) of the Act relating to evidence in respect of licences be extended to apply in respect of any enactment founded on this motion.

20. That where any difference arises or where any doubt exists as to whether any or what rate of tax is payable on an amount charged for or in respect of the provision of a taxable service, the Tariff Board be authorized to declare what rate of tax is payable or that no tax is payable on the amount charged in respect of the provision of the taxable service.

21. That the provisions of subsection 70(1) of the Act relating to the entitlement of a taxpayer to recover from a purchaser the amount of taxes paid where the purchaser has falsely represented that the goods were acquired for a use rendering them exempt from tax be extended to apply in respect of any enactment founded on this motion.

22. That any enactment founded on this motion come into force on April 20, 1983, and the tax be imposed on amounts charged on or after that date for or in respect of the provision of taxable services after June 30, 1983.