

8. That for purposes of administration of the said measure, and payment and collection of the taxes imposed thereby,

(a) every person providing a taxable service, other than a small undertaking, be required to apply for a licence,

(b) the Minister be authorized to issue and cancel licences, and

(c) the Governor in Council be authorized to make regulations

(i) prescribing services to be excluded from the definition "taxable service", and

(ii) for carrying out the provisions of any enactment founded on this motion.

9. That,

(a) notwithstanding any provision of the *Broadcasting Act* or any other Act of Parliament or any regulation or statutory instrument made thereunder or any other law, and

(b) notwithstanding

(i) any regulation, decision or order made or licence or renewal of a licence issued by the Canadian Radio-television and Telecommunications Commission, or

(ii) any other act or thing given, done or issued pursuant to the *Broadcasting Act*, any other Act of Parliament or any other law,

before or after the coming into force of any enactment founded on this motion,

for purposes of the said measure, a person providing a taxable service be authorized to increase the amount charged for or in respect of the provision of the taxable service by an amount not exceeding the tax payable by him in respect of the provision of that service.

10. That the provisions of subsection 44(1) of the Act relating to deductions from and refunds of taxes imposed by the Act be extended to provide for refund of or adjustment to tax imposed on an amount charged by a licensee for or in respect of the provision of a taxable service where the service for or in respect of which the amount was charged has not been provided or has been only partially provided or where the amount charged has been paid in error to the licensee.

11. That the provisions of subsections 44(2) and (2.1) of the Act relating to refunds of taxes paid in respect of goods purchased or imported by Her Majesty in right of a province be extended to apply to tax paid on an amount charged for or in respect of the provision of a taxable service to Her Majesty in right of a province.

12. That where a person has acquired a taxable service from a licensee for an amount charged for the purpose of providing that service to another person for an amount charged, at a time when he was required to apply for a licence and a licence