

have been paid at the end of the month in which the service was acquired from that person.

5. That for purposes of the said measure, the Minister of National Revenue be authorized to determine or specify a method for determining the amount charged for or in respect of the provision of a taxable service where

(a) the taxable service is, in the opinion of the Minister, provided under circumstances or conditions that render it difficult or impossible to otherwise determine the amount charged, or

(b) the taxable service is provided for an amount charged that is, in the opinion of the Minister, less than a fair amount on which tax should be imposed.

6. That the tax not be payable on an amount charged for or in respect of the provision of a taxable service

(a) to a licensee who, at the time the tax is payable, gives his licence number and certifies to the person providing the taxable service that the service is being acquired

(i) for provision to another person for an amount charged, or

(ii) in the case of a taxable service described in any enactment founded on clause (ii), (iii) or (iv) of subparagraph 3(g) of this motion, for use in conjunction with the provision of a service acquired for a purpose described in any enactment founded on clause (i) of subparagraph 6(a) of this motion,

(b) to a person who is acquiring the taxable service

(i) for broadcasting without charge, or

(ii) in the case of a taxable service described in any enactment founded on clause (ii), (iii) or (iv) of subparagraph 3(g) of this motion, for use in conjunction with the provision of a service acquired for a purpose described in any enactment founded on clause (i) of subparagraph 6(b) of this motion,

and who so certifies to the person providing the taxable service at the time the tax is payable, or

(c) by a small undertaking, other than where the taxable service is deemed to have been provided by the small undertaking by any enactment founded on paragraph 4 of this motion.

7. That where relief from tax on the amount charged for or in respect of the provision of a taxable service is granted pursuant to any enactment founded on subparagraph 6(a) or (b) of this motion and that service is diverted to any other use or purpose for which no such relief is granted, the person who provided the service and the person who diverted the service be jointly and severally liable to pay tax at the time the service is diverted computed on the amount charged for or in respect of the provision of the service at the time the relief was granted.