

4. Subsection one of section 111 at present reads as follows:—

“**111.** (1) Every person who, being thereto liable, neglects, omits or refuses to pay any tax imposed by Parts IV to XIII inclusive, of this Act, in addition to any other penalty to which he is subject for any such offence, shall be liable on summary conviction to a penalty of not less than twenty-five dollars and not exceeding one thousand dollars and to a further penalty equal to the amount of the tax properly payable.”

The change here is to include in this section the penalties for failing to affix or cancel stamps as required by the Act.

5. The provisions of these subsections are included in the new section 113 (see section 6).

6. Primarily, this section is designed to require persons responsible for the collection of the retail purchase tax and the entertainment tax to keep records and to permit their inspection by auditors or other authorized officers; its provisions, also, are to permit the Minister to make assessments in cases where it is evident that proper returns have not been made, or where the proper tax has not been paid.

In addition, as these requirements appear at various places in the present *Special War Revenue Act*, and apply to other taxes imposed thereby, it was thought well to incorporate all their present provisions and cancel the duplicating sections (See note opposite section one.).