

(ii) in a premises or place to which admission is granted to a person for purposes of presentation of a programming service to that person, upon payment of a charge or fee through the sale of a ticket or any other similar means of admission;

(g) "taxable service" be defined as

(i) any programming service provided by means of telecommunication to the public or any portion thereof,

(ii) any commencement or cessation of the provision to a person of a programming service described in any enactment founded on clause (i) of subparagraph 3(g) of this motion,

(iii) any instrument, device, equipment, apparatus or any component thereof, other than a television receiver, used in conjunction with the reception of a programming service described in any enactment founded on clause (i) of subparagraph 3(g) of this motion, and provided by the person providing the programming service or any person authorized or designated by him, acting on his behalf or related to him, if the person providing the programming service requires that such goods be acquired exclusively from him or any person authorized or designated by him, acting on his behalf or related to him,

(iv) the installation, disconnection, replacement, repair or maintenance of any instrument, device, equipment, apparatus, or any component thereof, other than a television receiver, that is referred to in any enactment founded on clause (iii) of subparagraph 3(g) of this motion, by any person providing a programming service referred to in an enactment founded on clause (i) of subparagraph 3(g) of this motion, or by any person authorized or designated by him, acting on his behalf or related to him,

but not include any surveillance or monitoring service, telebanking or teleshopping service, opinion polling service or such other service as may be prescribed by regulation of the Governor in Council, that a person providing a programming service may provide for an additional fee on the election of the person to whom the programming service is provided;

(h) "telecommunication" be defined as any transmission, emission or reception of signs, signals, writing, images or sounds or intelligence of any nature by wire, radio, visual or other electromagnetic system; and

(i) "related persons" be given the same meaning as in subsection 251(2) of the *Income Tax Act* except that a reference therein to a corporation be read as a reference to a corporation or a partnership and references in section 251 to shares and shareholders in respect of a corporation, in the case of a partnership, be read as references to partnership rights and members of the partnership, respectively.

4. That a small undertaking that acquires a taxable service from a person, other than a licensee or another small undertaking resident in Canada, be deemed to have provided that taxable service for an amount charged equal to the amount charged by the person from whom he acquired the service and that such amount be deemed to