

## EXPLANATORY NOTES

**1.** Repeal of these sections is possible because of their provisions being included in the new sections 111 (1) and 113 of the Act (See sections 4 and 6 of this Act).

**2.** The excise tax applies to furs, dressed and/or dyed in Canada, and to those imported, but heretofore there has been no provision for applying the tax to the fur content of garments and articles of fur imported.

**3.** This section is designed to place liability for the retail purchase and entertainment taxes on the vendors and operators, respectively, where they have failed to collect the tax as required by the statute or, having collected it, have failed to remit it to the Crown.