

(b) prepare a statement each day showing the total of such charges to his patrons for the day and the total tax payable under this Part as a separate item; and
 (c) not later than noon of the next day, affix to such statements, and cancel, an excise stamp or stamps to the amount of the tax for which provision is made by this section in respect of the charges set out therein. 5

Patron to retain bill and invoices.

(3) Every patron shall retain all bills and invoices furnished to him under this section until he leaves the place of entertainment." 10

10. Section one hundred and forty-two of the said Act, as enacted by section thirty-six of the statutes of 1942-43, is amended by adding the following subsection thereto:—

Weekly payments.

“(4) The Minister may grant permission to a vendor to file returns and pay tax under this Part on a weekly basis and a vendor to whom that permission has been granted and who sells for consumption or use goods mentioned in Schedule VI to this Act, that have been manufactured or produced in Canada or imported into Canada, shall, until the permission is cancelled, instead of complying with subsection three of this section, on or before Friday of the week following that in which he delivers the goods, 15 20

(a) compile a statement of all such goods which he delivered during the week, showing the date of the sale and the quantity and price of the goods sold; and 25

(b) file the statement with the Minister and pay to the Minister the amount of the tax imposed by subsection two of section one hundred and forty of this Act in respect of the goods so delivered.”

Schedule I.

11. Section nine of Schedule I to the said Act is repealed and the following substituted therefor:— 30

Soft drinks.

“9. Unfermented fruit juice beverages (not including beverages at least ninety-five per cent. of which consists of pure juice of the fruit) and imitations thereof, carbonated beverages or aerated waters and all other compounded or mixed soft drinks, put up in bottles for sale 35
twenty-five per cent.”

Schedule II.

12. (1) Paragraph (a) of section one of Schedule II to the said Act, as enacted by section twenty of chapter eleven of the statutes of 1943-44, is repealed and the following paragraphs substituted therefor:— 40

Cigars.

“(a) valued at not more than twenty-five dollars per thousand, per thousand.....
three dollars and twenty-five cents;