

Supplies from machine operated by coins, token, etc.

196. A supply of goods or services from any machine or device operated by coins, tokens and the like is treated as follows:

- (a)* the first removal of the collection within one week beginning on the effective date shall not be subject to tax and any subsequent removal within one week beginning on the effective date shall be deemed to be tax inclusive; and
- (b)* any removal of the collection after one week beginning on the effective date shall be deemed to be tax inclusive.