

1989 BILL 258

First *22nd*
~~Fourth~~ Session, ~~21st~~ Legislature, 38 Elizabeth II

THE LEGISLATIVE ASSEMBLY OF ALBERTA

BILL 258

OPEN TAXATION ACT

MR. CHUMIR

First Reading

Second Reading

Committee of the Whole

Third Reading

Royal Assent

Bill 258
Mr. Chumir

BILL 258

1989

OPEN TAXATION ACT

(Assented to , 1989)

HER MAJESTY, by and with the advice and consent of the
Legislative Assembly of Alberta, enacts as follows:

Definitions

1 In this Act,

(a) "goods or services" includes only those to which a sales
tax applies;

(b) "vendor" means a person who sells goods or services or
offers them for sale.

Tax shown
separately

2 A vendor who marks or publishes the price of goods or
services, shall show the price without sales tax and the amount of
sales tax separately.

Separate record
of tax

3 A vendor shall, in respect of every sale of goods or a service,
provide to the purchaser an invoice or a receipt for the sale that
shows separately the amount of sales tax payable or paid.

Offences and
penalties

3 A vendor who fails to comply with this Act is guilty of an
offence and liable on summary conviction to a fine of not more than
\$500.