

1990 BILL 226

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Second Session, 22nd Legislature, 39 Elizabeth II

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THE LEGISLATIVE ASSEMBLY OF ALBERTA

# **BILL 226**

**OPEN TAXATION ACT**

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MR. CHUMIR

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First Reading .....

Second Reading .....

Committee of the Whole .....

Third Reading .....

Royal Assent .....

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*Bill 226*  
*Mr. Chumir*

## **BILL 226**

1990

### **OPEN TAXATION ACT**

*(Assented to , 1990)*

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

**4** 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.

Exemptions

**5** The Minister of Consumer and Corporate Affairs may issue  
regulations exempting vendors or classes of vendors from the  
provisions of this Act.