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**CHAIR:**

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2nd SESSION, 63rd GENERAL ASSEMBLY  
Province of Prince Edward Island  
57 ELIZABETH II, 2008

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**BILL NO. 101**

**An Act to Amend the Revenue Tax Act**

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Alan McIsaac  
MLA

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PRIVATE MEMBER'S BILL

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MICHAEL D. FAGAN  
Queen's Printer  
Charlottetown, Prince Edward Island



**An Act to Amend the Revenue Tax Act**

BE IT ENACTED by the Lieutenant Governor and the Legislative Assembly of the Province of Prince Edward Island as follows:

**1. The *Revenue Tax Act* R.S.P.E.I. 1988, Cap. R-14 is amended by the addition of the following after subsection 8(2):**

(2.1) Subject to the regulations, a vendor or other person who includes a selling price when making or offering to make a retail sale to a consumer in the province shall advertise, display, express or indicate a tax included price for that retail sale which is the sum of the vendor's selling price and the tax payable for that retail sale. Manner of expressing price and cost

**2. Subsection 57(2) of the Act is amended by the addition of the following after clause (e):**

- (e.1) respecting the manner, form and circumstances in which the selling price of goods is to be advertised, displayed, expressed or indicated;
- (e.2) respecting the circumstances in which the tax shall be indicated as an amount in addition to the advertised, displayed, expressed or indicated selling price of the goods;
- (e.3) respecting the pricing of goods by a vendor including pricing on price tags, packaging, bins, shelves, containers, displays and windows;

**3. This Act comes into force on a date that may be fixed by proclamation of the Lieutenant Governor in Council.**

**EXPLANATORY NOTES**

**SECTION 1** amends the Act to authorize the inclusion of a tax included price in respect of a retail sale made to a consumer by a vendor in the province.

**SECTION 2** adds regulation-making powers in respect of tax inclusive pricing to the regulation making section of the Act.

**SECTION 3** provides for the commencement of this Act.

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<i>STAGE:</i>	<i>DATE:</i>
<i>1st Reading:</i>	November 13, 2008
<i>2nd Reading:</i>	
<i>To Committee:</i>	
<i>Reported:</i>	
<i>3rd Reading and Pass:</i>	
<i>Assent:</i>	

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