



PRINCE EDWARD ISLAND  
ÎLE-DU-PRINCE-ÉDOUARD

# HEALTH TAX ACT

## PLEASE NOTE

This document, prepared by the *Legislative Counsel Office*, is an office consolidation of this Act, current to March 15, 2008. It is intended for information and reference purposes only.

This document is *not* the official version of the Act. The Act and the amendments as printed under the authority of the King's Printer for the province should be consulted to determine the authoritative statement of the law.

For more information concerning the history of this Act, please see the *Table of Public Acts* on the Prince Edward Island Government web site ([www.princeedwardisland.ca](http://www.princeedwardisland.ca)).

If you find any errors or omissions in this consolidation, please contact:

*Legislative Counsel Office*  
*Tel: (902) 368-4292*  
*Email: [legislation@gov.pe.ca](mailto:legislation@gov.pe.ca)*



## HEALTH TAX ACT

### CHAPTER H-3

**Sections 1 to 6 repealed by 2007,c.19,s.35.**

**Sections 7 to 19 repealed by 1990,c.54,s.29.**

#### **20. Regulations**

Repealed by 2007,c.19,s.35. R.S.P.E.I. 1974, Cap.H-3,s.20; 1990,c.54,s.29; 2001,c.7,s.4; 2007,c.19,s.35.

#### **21. Tax on liquor**

Every consumer of liquor, as defined by the *Liquor Control Act* R.S.P.E.I. 1988, Cap. L-14 purchased from a retail vendor under the said Act in the province shall pay to the Government a tax in respect of the consumption of the liquor and such tax shall be computed at the rate of twenty-five per cent of the retail price of the liquor purchased. R.S.P.E.I. 1974, Cap.H-3,s.21; 1981,c.16,s.1; 1990,c.54,s.29.

#### **22. Regulations**

The Lieutenant Governor in Council may make such regulations, not inconsistent with the purposes of this Act, as the Lieutenant Governor in Council consider necessary or advisable, including regulations

- (a) requiring the doing of any act which may be considered necessary or expedient for the collection of the tax or to prevent evasion thereof; and
- (b) defining any expression used in this Act and not herein defined. R.S.P.E.I. 1974, Cap.H-3,s.22; 2007,c.19,s.35.