



PLEASE NOTE

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For more information concerning the history of these regulations, please see the [Table of Regulations](#).

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CHAPTER H-3
HEALTH TAX ACT
REGULATIONS

Made by the Lieutenant Governor in Council under the *Health Tax Act*
R.S.P.E.I. 1988, Cap. H-3

- 1.** In these regulations
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| | Definitions |
| (a) "Act" means the <i>Health Tax Act</i> R.S.P.E.I. 1988, Cap. H-3; | Act |
| (b) "inspector" means an inspector provided for by the <i>Revenue Administration Act</i> R.S.P.E.I. 1988, Cap. R-13.2; | inspector |
| (c) "named place of business" means a place of business at which the vendor is licensed to sell tobacco; | named place of business |
| (d) "person" includes an individual, a firm, a company, a corporation, an association of persons, an estate, a sequestrator, a trustee in bankruptcy, a liquidator, a fiduciary trustee, an administrator or agent; it shall also include the owner or operator of a vending machine for the automatic sale of tobacco; | person |
| (e) "place of business" means any shop, store, warehouse or other premises occupied by the vendor in which tobacco is sold or kept for sale; | place of business |
| (f) "tax" means the tax imposed under the provisions of the Act. (EC221/57; 390/91) | tax |
- 2.** No license shall be issued until the applicant therefor shall have filed with the Minister an application in writing. (EC221/57)
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| | Application for license |
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- Sections **3** to **5** are revoked by EC390/91.
- 6.** Every license, other than an itinerant salesman's license, shall designate the place or places at which the business of the vendor is to be carried on and shall entitle the licensee to carry on the business of a vendor only at the place or places so designated in such license. (EC221/57)
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| | Place of business |
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- 7.** No person, other than the holder of an itinerant salesman's license, shall, either as principal or agent, sell tobacco at retail at any place other than a place of business designated in a valid, subsisting license issued to such person; but nothing in this section or section 6 shall be construed to prohibit or restrict the solicitation of orders for or sale of tobacco by a
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| | Sale by retail |
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licensed wholesale vendor to a licensed retail vendor at any place.
(EC221/77)

Display of license	8. A copy of the license shall be issued for every place of business designated in such license and one of such copies shall at all times be prominently displayed in each place of business designated in such license. (EC221/57)
Itinerant salesman's license	9. A license may be issued to any person to carry on the business of a retail vendor outside of a named place of business and such license shall be known as an itinerant salesman's license. (EC221/57)
<i>Idem</i>	10. (1) No person shall sell tobacco at retail elsewhere than at a named place of business, either as principal or as agent, without having obtained an itinerant salesman's license.
<i>Idem</i>	(2) No person shall sell tobacco at retail elsewhere than at a named place of business through an agent or salesman unless such agent or salesman is the holder of a valid subsisting itinerant salesman's license. (EC221/57)
Production of license	11. Any person selling tobacco under the authority of an itinerant salesman's license shall at all times when so engaged have such license in his possession and shall produce such license for the inspection of any inspector or purchaser requesting him to do so. (EC221/57)
Sale to retail vendor	12. No wholesale vendor shall sell any tobacco to any retail vendor in the province unless the retail vendor is the holder of a retail vendor's license issued to him under the authority of the Act and such license is in force at the time of the sale. (EC221/57)
Sale by wholesale vendor	13. No wholesale vendor, who is not also a licensed retail vendor, shall sell tobacco to any person other than a licensed vendor. (EC221/57)
Special license	14. A special retail vendor's license may be issued for any period not exceeding thirty days. (EC221/57)
Form of license	15. Revoked by EC390/91.
Renewal	16. Except when cancelled or suspended under authority of the Act or these regulations all licenses shall be automatically renewed upon the expiration thereof. (EC221/57)
	Sections 17 to 20 are Revoked by EC390/91.
Tobacco as a prize	21. No person shall give to any other person tobacco as a premium or prize or otherwise unless the tax has been paid on the retail value of such tobacco. (EC221/57)

22. In addition to any other penalty or proceedings, the Minister may cancel, suspend or refuse to allow renewal of any license for failure of the licensee to comply with any of the provisions of the Act or of these regulations. (EC221/57) Cancellation of license

23. Any person aggrieved by the cancellation or suspension of his license, or by the refusal or omission of the Minister to issue a license to him, may appeal therefrom to the Supreme Court. (EC221/57; 390/91) Appeal

24. Revoked by EC390/91. Communication of information