

### **Furnishing of return for the last taxable period**

**179.** (1) Notwithstanding subsection 178(1), any person who is licensed under the Sales Tax Act 1972 shall furnish to the Director General a return as required under the Sales Tax Act 1972 for the last taxable period not later than twenty-eight days or such longer period as the Director General may determine from the effective date.

(2) The person referred to in subsection (1) shall state and pay the amount of sales tax chargeable under paragraph 6(a) of the Sales Tax Act 1972 which falls due during the last taxable period.

(3) For the purposes of this section, "last taxable period" means the period of two calendar months or part of it ending on the effective date.