

Furnishing of return for the last taxable period

182. (1) Notwithstanding subsection 181(1), any person who is licensed under the Service Tax Act 1975 shall furnish to the Director General a return as required under the Service Tax Act 1975 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—

(a) state—

- (i) the amount of service tax, for the whole or any part of the payment for any taxable service provided, not received within a period of twelve calendar months preceding the last taxable period; and
- (ii) the amount of service tax on all taxable service provided in the last taxable period; and

(b) pay tax in accordance with section 14 of the Service Tax Act 1975.

(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.