

### **Furnishing of return or declaration**

63. (1) A return or declaration made under this Part shall be furnished personally, by post or electronic service to the GST Processing Centre.

(2) A return or declaration shall be deemed to be furnished—

- (a)* in the case of delivery in person, when it is received by the Director General;
- (b)* in the case of delivery by post, on the date of the post mark; or
- (c)* in the case of delivery by electronic service, when such return or declaration has been received by the Director General through the electronic service.