

### **Manner of claiming tax refund**

68. (1) Every application for tax refund under subsections 10(4), 17(6), 18(4) or 57(1) of the Act or subregulations 38(4), 46(5) or 71(2) shall be made by amending the return or declaration in which the refund relates.

(2) The Director General may require the person who makes a claim under subregulation (1) to produce document and information for the purpose of verifying such claim.

(3) Any person who contravenes this regulation commits an offence.