

### **Correction of errors**

69. (1) If a person makes an error in any return or declaration furnished under the Act, he shall correct it in such manner and within such time as the officer of goods and services tax may require.

(2) For the purpose of subregulation (1), any correction of errors in any return shall be made in Form GST-03 and any correction of errors in any declaration shall be made in Form GST-04.

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