

### **Manner of claiming bad debt relief**

71. (1) Except as the Director General may otherwise allow, the person who is entitled to a bad debt relief under section 58 of the Act shall make a claim to the Director General by declaring the correct amount of the bad debt relief in Form GST-03.

(2) Where the person has ceased to be a taxable person and he is entitled to bad debt relief under section 58 of the Act, he shall make a claim to the Director General in Form GST-03.

(3) Any person who contravenes subregulation (1) commits an offence.