

Manner of making repayment

72. (1) Whenever a person makes a repayment under subsection 58(3) of the Act, he shall do so—

(a) in the case of a taxable person, by including the amount to be repaid to the Director General in his return in the taxable period in which he receives the payment of the tax from the customer; and

(b) in the case of a person who has ceased to be a taxable person, by including the amount to be repaid to the Director General in his return in the last taxable period during which he was registered.

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