

### **Evidence required to support claim**

73. (1) Any person who is entitled to a bad debt relief under section 58 of the Act shall hold in respect of each relevant supply—

- (a) a copy of any tax invoice which was issued in accordance with Part IV or where there was no obligation to issue a tax invoice, a document which shows the time, nature, purchaser and consideration of the supply;
- (b) records or any other documents showing that he has accounted for and paid the tax;
- (c) records or any other documents showing that the consideration has not been received; and
- (d) records or any other documents showing that sufficient efforts have been made by him to recover the debt.

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