

Repayments. **69.** Repayments under section 68 and section 68A and interest <sup>1984-9.</sup> payable under section 70A are a charge on the Consolidated Fund and  
1986-25.

1988-19. shall be made by the Commissioner out of funds provided by the Accountant-General for the purpose.

Tax refund **69A.** (1) A person entitled to a repayment under section 68 or 68A <sup>certificates.</sup> may at his option be issued a tax refund certificate for the value of the  
1987-26.

amount to be repaid.

(2) Where the certificate by virtue of its denomination is not for the full value of the amount to be repaid, the excess shall be repaid to that person.