

31. Address for service

The address for service last given to the Commissioner by any person shall, for all purposes under the Act and Regulations, be his address for service, but where no address for service has been given to the Commissioner, or where the departmental records disclose that such person has subsequently changed his address and he has not notified the Commissioner, either in the return or by separate written advice, of such change, then the address of the person, as described in any record in the custody of the Commissioner, shall be his address for service.