

(4) If the request under paragraph (1) is made not later than two months after the expiry of the time or period in question the Controller may, at his or her discretion, extend the period or time if he or she is satisfied with the explanation for the delay in requesting the extension and it appears to him or her that any extension would not disadvantage any other person or party affected by it. A person availing of the provisions of this paragraph shall pay the prescribed fee at the time the request for extension is made.