

## **REGULATION 6 - 2**

### **RECORDS TO BE KEPT BY EMPLOYERS AND TAXPAYERS**

Employers and taxpayers are required to keep such records of each taxable year as will enable the filing of true and accurate returns, and such records are to be preserved for seven years after the close of each taxable year to enable the Commissioner of Taxation and agents to verify the correctness of the returns filed or to ascertain the tax imposed by the Ordinance if no return is filed.