

10. Exemption from requirement to keep tax records (section 91)

For the purposes of section 91(1) of the Act tax records are not required to be kept —

- (a) by a company that has gone into liquidation and been wound up; or
- (b) by a financial institution (as defined in the *Stamp Act 1921*) in relation to stamp duty paid on a cheque.

[Regulation 10 inserted in Gazette 17 Dec 2004 p. 6093.]