

112GF. Books to be kept and retained

- (1) A person to whom this Part applies shall keep or cause to be kept sufficient books and records to give a true and complete indication of all relevant transactions made or effected by him and shall retain those books and records for a period of 2 years after the completion of the transactions to which they relate.
- (2) A person to whom this Part applies who contravenes or fails to comply with the requirements of subsection (1) commits an offence against this Act.

[Section 112GF inserted by No. 84 of 1985 s.10.]