Value Added Tax Act, 2003

Section 32 - Period of Retention of Accounts

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(1) Every dealer required under this Act to keep and maintain books of account or other records including tax invoices relating to his purchases and sales shall retain them until the expiration of five years after the end of the year to which they relate or for such other period as may be prescribed or until the assessment reaches finality, whichever is later.

(2) Where such dealer is a party to an appeal or revision under this Act, he shall retain, until the appeal or revision and any appeal therefrom is finally disposed of, every record and accounting document that pertains to the subject matter of the appeal or revision.
