

DOCUMENT RETENTION PERIODS

The following is a quick reference guide for document retention periods under UK law as applicable and in force on 22 August 2014. Please note that this is not an exhaustive list and that legal document retention requirements may be subject to change. Please also see our general disclaimer on page 33.

DOCUMENT DESCRIPTION	RETENTION PERIOD	START OF THE RETENTION PERIOD	RELEVANT LEGAL PROVISION
GENERAL COMPANY RECORDS			
1	General obligation for retention of company accounts, books and accounts and records For a private company For a public company	3 years 6 years	Section 388(4)(a)(b) Companies Act 2006
2	Obligation on credit institutions; financial institutions; auditors; insolvency practitioners; external accountants and tax advisers; independent legal professionals; trust or company service providers; estate agents; high value dealers; and casinos acting in the course of business to retain records Shareholder's resolution (copy), Articles of incorporation (copy), Shareholders' register (original), Board resolutions (copy), Standing orders (copy), Boards and shareholders' meetings minutes, Supervisory Board's rules of procedure (copy), Supervisory Council's rules of procedure (copy) Board meetings' minutes and resolutions (copy) Obligation to keep all copies of members' resolutions passed otherwise than at general meetings (which includes all written resolutions), minutes of general meetings, and details of decisions provided by a sole member Obligation to keep provisions to resolutions and meetings of the holders of a class of shares and, in the case of a company without share capital, to a class of members Membership records Obligation to keep a copy of the contract or a memorandum of the terms of the contract relating to a purchase by the company of its own shares Obligation to keep a copy of directors' service contracts (or a memorandum of the terms)	Minimum: N/A (except for documents mentioned below) Minimum 10 years Minimum 10 years Minimum 10 years Minimum 10 years Minimum: The legislation does not prescribe a time period for which the register must be kept Minimum 10 years Minimum 1 year. No specific maximum retention period, general rules on retention of personal data will apply.	N/A (except for documents mentioned below) The date on which the transaction is completed or the date on which the business relationship ends N/A (except for documents mentioned below) The date of the meeting The date of the resolution, decision or meeting The date of the resolution or meeting The date the member joins Either the date on which the purchase of all the shares pursuant to the contract is completed, or the date on which the contract otherwise determines The date of termination or expiry
			N/A (except for documents mentioned below) Section 248 Companies Act 2006 Section 355 Companies Act 2006 Section 359 Companies Act 2006 Section 113 Companies Act 2006 Section 702 Companies Act 2006 Section 228 Companies Act 2006

¹ The recommended time period is the life of the company plus 20 years.

DOCUMENT DESCRIPTION	RETENTION PERIOD	START OF THE RETENTION PERIOD	RELEVANT LEGAL PROVISION
GENERAL COMPANY RECORDS			
3 Financial statements, audit reports, etc	See section 1		
4 Profit and loss accounts	See section 1		
5 Records and documents of the dissolved legal entity	It is recommended that membership records be retained for 20 years	The date of the dissolution of the legal entity	
6 Membership records in a cooperative association	Cooperative associations are not common under UK law. The requirements pertaining to such associations are likely to depend on their specific structure, for example if it includes any bodies corporate. Some of these associations may be subject to specific historic statutory regimes. Requirements may also apply depending on the sector in which the association operates, such as financial services.		
7 Subsidy records and documents	This is likely to depend on the nature of the subsidy and/or the sector in which the recipient of it operates		

DOCUMENT DESCRIPTION		RETENTION PERIOD	START OF THE RETENTION PERIOD	RELEVANT LEGAL PROVISION
TAX AND ACCOUNTING RECORDS				
GENERAL TAXES				
<p>8 General obligation of taxpayers to provide (upon request of the tax inspector) all information that may be relevant to their tax position, including all books, records and other data carriers</p> <p>For persons carrying out a trade, profession or business</p>	<p>See specific requirements below</p>	<p>See specific requirements below</p>	<p>See specific requirements below</p>	
<p>For persons not carrying out a trade, profession or business</p>	<p>The latest of: - the fifth anniversary of the 31 January next, following the year of assessment, where the return is for a tax year; - the sixth anniversary of the end of the period, where the return is for a period that is not a tax year; - the completion of an enquiry into the return; or - the day on which the enquiry window for that return closes without an enquiry being opened</p>	<p>The date on which the records were made</p>	<p>Section 12B, Taxes Management Act 1970</p>	
<p>Keeping an administration, including books, records and other data carriers from which the taxpayer can at all times show their rights and obligations in the interest of levying taxes</p> <p>Organisations are obliged to provide the tax inspector (only upon request) with information relevant to the tax liabilities of third parties</p> <p>In cases where an organisation is legally required to withhold tax payments to third parties (e.g. VAT), these organisations may also be required to provide, on their own initiative, the tax authorities with information about these third parties</p> <p>We would recommend that persons retaining income tax records also retain national insurance records</p>	<p>See general obligation above</p>	<p>See general obligation above</p>	<p>See general obligation above</p>	
	<p>3 years (because national insurance is linked to PAYE tax: see section 15)</p>	<p>End of the year which the records relate</p>	<p>Regulation 97 of The Income Tax (PAYE) Regulations 2003/2682</p>	

DOCUMENT DESCRIPTION	RETENTION PERIOD	START OF THE RETENTION PERIOD	RELEVANT LEGAL PROVISION
<p>TAX AND ACCOUNTING RECORDS</p> <p>VAT</p> <p>9 A company is obliged to keep records of all delivery of goods or services, all intra-European Community acquisitions, all imports and exports, and all other information relevant for VAT purposes</p> <p>General obligation to keep at least the following records: (i) VAT invoices sent and received; (ii) documentation relating to supplies and acquisitions within the EU; (iii) documentation relating to goods imported from, and exported to, outside the EU. More specifically, the following records should be kept: annual accounts (including profit and loss accounts), bank statements and paying-in slips, cash books and other account books, credit or debit notes you issue or receive, documentation relating to dispatches/acquisitions of goods to/from EC Member States, documents or certificates supporting special VAT treatment such as relief on supplies to visiting forces or zero-rating by certificate, import and export documents, orders and delivery notes, purchase and sales books, purchase invoices and copy sales invoices, records of daily takings such as till rolls, relevant business correspondence and VAT accounts.</p> <p>10 Obligation to keep records and other data carriers relating to the ownership of real estate and rights relating thereto</p> <p>Stamp duty land tax: Obligation on a purchaser who is required to deliver a land transaction return to retain records</p>	<p>Minimum 6 years</p> <p>Records only required insofar as they are required under another tax record-keeping requirement to which the real estate ownership relates</p>	<p>The date on which the records were made</p> <p>The date on which the records were made</p>	<p>Paragraph 6, Schedule 11, VAT Act 1994 and HMRC Notice 700/21 (October 2013)</p> <p>Paragraph 9, Schedule 10, Finance Act 2003</p>

DOCUMENT DESCRIPTION	RETENTION PERIOD	START OF THE RETENTION PERIOD	RELEVANT LEGAL PROVISION
TAX AND ACCOUNTING RECORDS			
CORPORATE INCOME TAX			
11 Taxpayers are obliged to have available all information that deals with intra-group price setting, so that the Tax Authorities can check transfer prices and other conditions agreed upon in intra-group transactions	No specific requirement to retain these records, but to the extent they are required to calculate corporation tax liabilities, they should be retained under the general provision (below)	The date on which the records were made	Paragraph 21, Schedule 18, Finance Act 1998
Obligation for companies and unincorporated associations that may be required to make a company tax return to retain their records and supporting documents	The latest of: - the sixth anniversary of the end of the accounting period; - the date any enquiry into the return is completed; or - the day on which the enquiry window for the return closes		
DIVIDEND WITHHOLDING TAX			
12 Obligation to have an administration showing the payment of dividends, and the obligation to issue dividend notes			Although no specific retention periods apply, the obligation itself is found in section 1104 of Corporation Tax Act 2010
GENERAL CUSTOMS TAX			
13 Keep an administration as per the requirements set out in the General Customs Act, including books, records and other data carriers. General obligation of taxpayers to provide (upon request of the customs authority) all information which may be relevant to them, including making available all books, records and other data carriers.	Minimum 3 years	In the case of goods released for free circulation or goods declared for export, from the end of the year in which the customs declarations for release for free circulation or export are accepted. Different start dates apply for goods which do not meet these criteria.	Article 9 and 29, Regulation (EC) No. 450/2008 of the European Parliament and of the Council of 23 April 2008 laying down the Community Customs Code
Obligation on a revenue trader to retain records	Minimum 6 years	The date on which the records were made	Section 118A, Customs and Excise Management Act 1979
LOCAL TAXES			
14 Regional and municipal taxes			

	DOCUMENT DESCRIPTION	RETENTION PERIOD	START OF THE RETENTION PERIOD	RELEVANT LEGAL PROVISION
	PAYROLL AND SALARY RECORDS			
15	Obligation to retain records for the purposes of tax returns including wage/salary records, records of overtime, bonuses and expenses	Minimum 6 years	The end of the assessment period	Section 12B Taxes Management Act 1970
	Obligation on unincorporated businesses to retain payroll and wage records	Minimum 5 years	After 31 January following the year of assessment	Section 12B Taxes Management Act 1970
	Obligation on companies to retain payroll and wage records	Minimum 6 years	The financial year in which payments are made	Schedule 18, paragraph 21, Finance Act 1998
	Obligation to retain maternity pay records	Minimum 3 years	The end of the tax year in which the maternity pay period ends	Regulation 26, Statutory Maternity Pay (General) Regulations 1986 (SI 1986/1960)
	Obligation to retain Pay As You Earn ("PAYE") records, (the system for collecting income tax and national insurance contributions from employees' salaries). The relevant records include wages sheets, deductions working sheets and calculations of the PAYE Income of the employees and relevant payments to the employees.	Minimum 3 years	The end of the financial year to which the records relate	Regulation 97 Income Tax (Pay As You Earn) Regulations 2003 (SI 2003/2682)
16	A company needs to include information about employees in its administration, including name, date of birth, tax registration number and address. In addition, requests from employees to apply a wage withholding tax discount must be retained in the company's administration.			
TYPE OF DOCUMENTS LIKELY TO BE ALSO SUBJECT TO A MAXIMUM RETENTION PERIOD BASED ON DATA PROTECTION RULES				
17	Payroll records (wages, tax and social security records, payslips, overtime compensation, bonuses, expenses, benefits in kind)	Minimum retention period: see section 15. No specific maximum retention period, general rules apply.		

DOCUMENT DESCRIPTION	RETENTION PERIOD	START OF THE RETENTION PERIOD	RELEVANT LEGAL PROVISION
HR/EMPLOYMENT/PENSION RECORDS			
18 Employment contract, including personnel and training records, written particulars of employment, changes to terms and conditions	Maximum 6 years after employment ceases	The date that the documents are created	Section 5 Limitation Act 1980 and Data Protection Act 1998
19 Identification documents of foreign nationals (ensuing from the obligation to retain copies of documents used to perform immigration checks)	Minimum 2 years	The date of termination of employment	Article 6(1)(b) Immigration Restrictions on Employment) Order 2007/3290
20 Business data and documents concerning pension schemes and related subjects (ensuing from obligation to retain records relating to an approved pension scheme or a statutory pension scheme, including accounts and actuarial valuation reports relating to the scheme) Administration regarding pension scheme (by pension administrator and pension association)	Minimum 6 years	From the end of the year in which the accounts were signed	Regulation 18 Registered Pension Scheme (Provision of Information) Regulations 2006 (SI 2006/567)
21 Pension plans and schemes, career and talent development programmes, diversity programmes, other HR policies (e.g. alcohol and drugs policy, HIV/AIDS policy, personnel handbook), social plans	See section 20		
TYPE OF DOCUMENTS LIKELY TO BE ALSO SUBJECT TO A MAXIMUM RETENTION PERIOD BASED ON DATA PROTECTION RULES			
22 Data of rejected job applicants (e.g. application letters, CVs, references, certificates of good conduct, job interview notes, assessment and psychological test results)	The legislation does not prescribe a time period ¹	The date the document is received or created	Guidance from The Information Commissioner Employment Practices Code Part 1: recruitment and selection (1.7.1)
23 Data concerning a temporary worker	Maximum 6 years after employment ceases	The date that the documents are created	Section 5 Limitation Act 1980 and Data Protection Act 1998
24 Reports on employee performance review meetings and assessment interviews (e.g. evaluations, employment application forms of successful applicants, copies of academic and other training received, employment contracts and their amendments, correspondence concerning appointment, appraisals, promotions and demotions, agreements concerning activities in relation to the works council, references and sick leave records)	Maximum 6 years after employment ceases	The date that the documents are created	Section 5 Limitation Act 1980 and Data Protection Act 1998

¹ The Information Commissioner recommends the following:

- A recruitment record should not be held for longer than 6 years,
- A record of the result of vetting should not be held for longer than 6 months, and
- Information about criminal convictions collected in the course of the recruitment process should not be held once it has been verified through a CRB
Longer would be possible if there is a clearly communicated policy to keep candidates' CVs for future reference. (Application forms should give applicants the opportunity to object to their details being retained.)

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HR/EMPLOYMENT/PENSION RECORDS			
TYPE OF DOCUMENTS LIKELY TO BE ALSO SUBJECT TO A MAXIMUM RETENTION PERIOD BASED ON DATA PROTECTION RULES			
25 Employee stock purchase and option records	Minimum retention periods may apply, depending on the nature of the scheme. Maximum retention periods may apply, depending on the nature of the scheme.		
26 Copy of identification documents	Minimum retention period: see section 19. Maximum 6 years after employment ceases.	The date that the documents are created	Section 5 Limitation Act 1980
27 Expats records and other records relating to foreign employees (e.g. visa, work permit)	Minimum retention period in respect of the documents used to perform immigration checks: see section 19. In respect of other records, the regime relating to UK nationals will apply: see sections 22 - 26. Maximum 6 years after employment ceases.	The date that the documents are created	Section 5 Limitation Act 1980
28 Data concerning pension and early retirement	See sections 18, 20 and 21		

DOCUMENT DESCRIPTION	RETENTION PERIOD	START OF THE RETENTION PERIOD	RELEVANT LEGAL PROVISION
MEDICAL/SAFETY RECORDS			
29 Medical (occupational health & safety company doctor) files, medical documents in cases of a medical treatment contract	Specific statutory rules may apply, for example in relation to asbestos exposure at work. General rules in relation to data protection will apply.		
30 Floor plans and directions	Specific statutory rules may apply, depending on the nature of the business		
31 Work-related medical examinations related to hazardous substances (ensuing from the obligation on an employer who is monitoring employees under health surveillance to maintain the health record for each employee)	Minimum 40 years	The date of the last entry made in the record	Regulation 10(5), Control of Substances Hazardous to Health Regulations 2002, SI 2002/2677
32 List of employees who have worked under dangerous conditions or whose health has otherwise been under threat (ensuing from the obligation on an employer to monitor exposure of employees to substances hazardous to health to maintain a record of the monitoring, or summary thereof)	Minimum 5 years. Unless the record is representative of the personal exposures of identifiable employees, in which case 40 years.	The date of the last entry made in the record	Regulation 10(5), Control of Substances Hazardous to Health Regulations 2002, SI 2002/2677
33 Register of employees who work with 3rd and 4th category biological agents	Minimum 40 years	The date of the last entry made in the record.	Schedule 3, paragraph 4, Control of Substances Hazardous to Health Regulations 2002, SI 2002/2677
34 Lists/register of employees who have been exposed to asbestos dust, including health records of each employee	Minimum 40 years	The date of the last entry made in the record	Regulation 22(1) Control of Asbestos Regulations 2012, SI 2012/632
35 Administration concerning measurements of radioactive substances	Given that this Retention Guide aims to provide general guidance only, we have not addressed these specific requirements. We would advise businesses operating in this sector to seek further advice.		
36 Records of radiation	Given that this Retention Guide aims to provide general guidance only, we have not addressed these specific requirements. We would advise businesses operating in this sector to seek further advice.		
37 Medical records of employees who have possibly been exposed to ionizing radiation	See sections 31 and 32		

DOCUMENT DESCRIPTION	RETENTION PERIOD	START OF THE RETENTION PERIOD	RELEVANT LEGAL PROVISION
MEDICAL/SAFETY RECORDS			
TYPE OF DOCUMENTS LIKELY TO BE ALSO SUBJECT TO A MAXIMUM RETENTION PERIOD BASED ON DATA PROTECTION RULES			
38 Registration of work and rest periods (in appropriate format) Obligation to retain working time opt-out forms	Minimum retention period: 2 years. No specific maximum retention period, general rules apply.	The date that the records are made	Regulations 5 and 9 Working Time Regulations 1998 (SI 1998/1833)
Obligation to retain records to show compliance with the Working Time Regulations 1998	Minimum retention period: 2 years. No specific maximum retention period, general rules apply.	After the relevant period	Regulations 5, 7 and 9 Working Time Regulations 1998 (SI 1998/1833)
Obligation to retain records in relation to hours worked and payments made to workers	Minimum retention period: 3 years No specific maximum retention period, general rules apply.	The day upon which the pay reference period immediately following that to which they relate ends	Section 9, National Minimum Wage Act 1998 Regulation 38 National Minimum Wage Regulations 1999
39 Necessary data for emergency medical care, individual reintegration plans, individual treatment agreements, degree of incapacity for work, required workplace adaptations	Maximum 6 years after employment ceases	The date that the documents are created	Section 5 Limitation Act 1980 and Data Protection Act 1998
TRANSPORT RECORDS			
40 Administration regarding transport of biofuels and biofuels stock control	Given that this Retention Guide aims to provide general guidance only, we have not addressed these specific requirements. We would advise businesses operating in this sector to seek further advice.		
41 Loading or unloading plan (by captain or terminal representative)	Given that this Retention Guide aims to provide general guidance only, we have not addressed these specific requirements. We would advise businesses operating in this sector to seek further advice.		
42 The captain of a ship on its way from an EU port, and the manager of the harbour it has just left, must both retain data passed onto the appropriate authorities as required by the Port Reception Facilities Directive (registration of quantity waste and other materials on board)	Minimum: Until at least the next port of call is reached		Regulation 11, Merchant Shipping and Fishing Vessels (Port Waste Reception Facilities) Regulations 2003/1809

DOCUMENT DESCRIPTION	RETENTION PERIOD	START OF THE RETENTION PERIOD	RELEVANT LEGAL PROVISION
ENVIRONMENTAL RECORDS			
43 Data regarding chemicals or environmentally dangerous substances, and preparations for these which a company has manufactured, imported or supplied	Minimum 10 years	The date the manufacturer, importer, downstream user and distributor last manufactured, imported, supplied or used the substance or preparation	Article 49 Regulation 1272/2008/EC Article 36 of the Regulation 1907/2006/EC (REACH)
44 The names and addresses of the clients/buyers of the above mentioned substances and preparations	Minimum 10 years	The date the substance or the mixture was last supplied by that supplier	Article 49 of the Regulation No 1272/2008/EC on classification, labelling and packaging of substances and mixtures
45 Documents related to an environmental permit	Specific provisions may be applicable, depending on the nature of the permit. In any event, permits should be kept for as long as they are valid, and thereafter for a period sufficient to protect the company's legitimate interests in the event of any potential liability claim or litigation.		
46 Registered data concerning the recycling or disposal of waste materials (waste bookkeeping) Registered data concerning the transfer of industrial or hazardous waste to another party for collection or disposal Documents on results of inspections on the discharge of domestic waste water Documents containing audits on radioactivity and all results of measurements taken	Given that this Retention Guide aims to provide general guidance only, we have not addressed these specific requirements. We would advise businesses operating in this sector to seek further advice. Please also see sections 51 - 55.		
47 Relevant documents from the manufacturer concerning conformity assessment/ statement of an energy-consuming product	Minimum 10 years	The date the product was last manufactured	Regulation 9, Ecodesign for Energy-Related Products Regulations 2010/2617
48 Technical documentation and declaration of performance on construction products	Minimum 10 years	The date the product was placed on the market	Article 11 Regulation (EU) No 305/2011, laying down harmonised conditions for the marketing of construction products and repealing Council Directive 89/106/EEC
49 The recipient of subsidies for clean-up operations must retain administration regarding the rights and obligations, and receipts and payments, related to those subsidies	Given that this Retention Guide aims to provide general guidance only, we have not addressed these specific requirements. We would advise businesses operating in this sector to seek further advice.		
50 Accident reports (ensuing from obligation on an employer to retain records of any reportable accident, reportable diagnosis, death or injury in connection with work)	Minimum 3 years. Maximum: General retention restrictions regarding personal data will apply.	The date the report was made	Regulation 12, Reporting of Injuries, Diseases and Dangerous Occurrences Regulations 2013/1471
51 A copy of the documents concerning the transfer of waste materials sent by the competent authority Obligation on the transferor and transferee of controlled waste to retain a written description of the waste when it is transferred	Minimum 3 years Minimum 2 years	The date when the shipment starts The date of the transfer	Article 20 of the Regulation (EC) No 1013/2006 on Shipments of Waste Regulation 35(6), Waste (England and Wales) Regulations 2011 (SI 2011/988)
52 Documents containing train number, date and time of checks, identified irregularities, and measures taken	Minimum 3 months Minimum 12 months	The date of completion of the carriage in question The date of delivery of the waste to its destination	Regulation 31, Carriage of Dangerous Goods and Use of Transportable Pressure Equipment Regulations 2009/1348 Regulation 50(2) Hazardous Waste (England and Wales) Regulations 2005 (as amended)
44 The names and addresses of the clients/buyers of the above mentioned substances and preparations	Minimum 10 years	The date the substance or the mixture was last supplied by that supplier	Article 49 of the Regulation No 1272/2008/EC on classification, labelling and packaging of substances and mixtures

	DOCUMENT DESCRIPTION	RETENTION PERIOD	START OF THE RETENTION PERIOD	RELEVANT LEGAL PROVISION
	ENVIRONMENTAL RECORDS			
53	The operator of a dumpsite must retain the description of the waste materials under certain circumstances. This ensues from the obligation on any person who tips hazardous waste (whether by disposal or storage) on any land to record, identify and retain a record in a register ¹	If the person does not have a waste permit pursuant to which the site is operated: 3 years. If the person has a waste permit pursuant to which the site is operated, the later of: i) 5 years; or ii) until that permit is surrendered or revoked. If the person does not have a waste permit pursuant to which the site is operated: 3 years. If the person has a waste permit pursuant to which the site is operated, the later of: i) 5 years; or ii) until that permit is surrendered or revoked.	The date of deposit of the waste	Regulation 47(5)(c) - 47(5A) Hazardous Waste Regulations 2005 (England and Wales) (as amended by Waste (England and Wales) Regulations 2011/988)
	Obligation on any person who disposes of hazardous waste in or on land (other than a disposal covered by the above), recovers hazardous waste in or on land, or receives hazardous waste at a transfer station ¹			Regulation 48(6) - 48(6A) Hazardous Waste Regulations 2005 (England and Wales) (as amended by Waste (England and Wales) Regulations 2011/988)
54	The operator of a dumpsite must retain the samples of analysis done on the collected waste materials Obligation on an establishment which carries on an exempt waste operation to retain records	Minimum 3 years, if the operation involves the treatment of hazardous waste; otherwise: 2 years	The date of the operation	Schedule 2, paragraph 14(4)(a) Environmental Permitting Regulations 2010 (SI 2010/675)
55	Written and electronic data from which information has been derived to describe the nature, quality and composition of the waste material ensuing from the general obligation on a producer, holder or consignor of hazardous waste to retain records	Minimum: Whilst the holder of the waste and then for a further 3 years	The date on which the waste is transferred to another person	Regulation 49(3) Hazardous Waste (England and Wales) Regulations 2005 (as amended)
56	Transmission systems operators need to retain all records of quality indicators	Given that this Retention Guide aims to provide general guidance only, we have not addressed these specific requirements. We would advise businesses operating in this sector to seek further advice.		
57	Technical documentation based on Directive 2000/14 of the European Parliament and of the Council of 8 May 2000 on the approximation of the laws of the Member States relating to the noise emission in the environment by equipment for use outdoors and EC-statement	Minimum 10 years	The date on which the type of equipment was last manufactured	Regulation 7, Noise Emission in the Environment by Equipment for use Outdoors Regulations 2001/1701

¹ The specific details which must be included in the record are set out in the relevant provision of the Hazardous Waste (England and Wales) Regulations 2005, as amended.

DOCUMENT DESCRIPTION	RETENTION PERIOD	START OF THE RETENTION PERIOD	RELEVANT LEGAL PROVISION
INSURANCE RECORDS			
58 Insurance policies			Specific provisions may be applicable, depending on the nature of the insured risk. In any event, policies should be kept for as long as they are valid, and thereafter for a period sufficient to protect the company's legitimate interests in the event of any potential liability claim or litigation.

DOCUMENT DESCRIPTION	RETENTION PERIOD	START OF THE RETENTION PERIOD	RELEVANT LEGAL PROVISION
MARKETING RECORDS			
59 The use of automatic call systems without operator intervention and electronic messages for the sending of unrequested communications for commercial, non-commercial or charitable purposes is allowed, provided the sender can demonstrate that prior consent was given by the subscriber			

DOCUMENT DESCRIPTION	RETENTION PERIOD	START OF THE RETENTION PERIOD	RELEVANT LEGAL PROVISION
PURCHASING RECORDS			
60 An organisation is obliged to record all delivery of goods or services, all Intra-European Community acquisitions, all import and export, and all other information relevant for VAT purposes.	See sections 8 and 9		
61 General ledger, accounts receivable department, accounts payable department, (procurement and) sales administration, inventory records	See sections 1 and 8		
62 Procurement records			
TYPE OF DOCUMENTS LIKELY TO BE ALSO SUBJECT TO A MAXIMUM RETENTION PERIOD BASED ON DATA PROTECTION RULES			
63 Debtors and creditors records	Minimum retention period: these records should be kept for as long as they are relevant to the operations of the business. No specific maximum retention period: general rules apply (in the likely event that they contain personal data, they should not be retained for longer than is necessary for these purposes).		
64 Customers and suppliers records	Minimum retention period: these records should be kept for as long as they are relevant to the operations of the business. No specific maximum retention period: general rules apply (in the likely event that they contain personal data, they should not be retained for longer than is necessary for these purposes).		

DOCUMENT DESCRIPTION	RETENTION PERIOD	START OF THE RETENTION PERIOD	RELEVANT LEGAL PROVISION
LEGAL FILES/CONTRACTS & AGREEMENTS			
65 Intellectual property records	Minimum: Legislation does not prescribe a time period. However, we would recommend retaining documents for the life of the intellectual property right and for 6 years afterwards.	The date of registration of the intellectual property record	Section 5 Limitation Act 1980
66 Contracts, agreements and other arrangements	Minimum: For the length of the contract or agreement and 6 years afterwards.	The date of execution of the service agreement	Section 5 Limitation Act 1980
67 Permits, licences, certificates	Specific provisions will apply, depending on the nature of the permit, licence or certificate. In any event, such documents should be kept for as long as they are valid, and thereafter for a period sufficient to protect the company's legitimate interests in the event of any potential liability claim or litigation.		
68 Confidentiality and non-competition agreements (if a penalty is attached to the non-competition or confidentiality clause)	Minimum: For the length of the contract or agreement and 6 years afterwards.	The date of execution of the service agreement	Section 5 Limitation Act 1980
69 Legal files concerning provision of services (e.g. by lawyers, accountants, notaries, architects, brokers, veterinary surgeons, etc)	Minimum: Legislation does not prescribe a time period. However, we would recommend retaining documents for the life of the service provision and for 6 years afterwards.	The date of execution of the service agreement	Section 5 Limitation Act 1980

DOCUMENT DESCRIPTION	RETENTION PERIOD	START OF THE RETENTION PERIOD	RELEVANT LEGAL PROVISION
OTHER RECORDS			
70 Correspondence	Maximum: To the extent that the correspondence contains personal data, it should not be kept for longer than is necessary for the lawful purposes for which such personal data was processed		Fifth data protection principle, Data Protection Act 1998
71 Registers of transfers into other EU countries			
71 The processing of personal data, if this differs from the process as notified to the DPA			
TYPE OF DOCUMENTS LIKELY TO BE ALSO SUBJECT TO A MAXIMUM RETENTION PERIOD BASED ON DATA PROTECTION RULES			
72 Personal data of employees in network systems, computer systems, communication equipment used by employees, access controls and other internal management/administration	No specific maximum retention period, general rules apply		Fifth data protection principle, Data Protection Act 1998
73 Login and logout data of visitors	No specific maximum retention period, general rules apply		Fifth data protection principle, Data Protection Act 1998
74 Camera recordings	Maximum: There is no specified period in the legislation, but the guidance of the Information Commissioner's Office confirms that images should not be kept for longer than strictly necessary to meet the organisation's purposes in recording them. On occasion, an organisation may need to retain images for a longer period where a law enforcement body is investigating a crime.		Fifth data protection principle, Data Protection Act 1998