

ref	Description	Indicative Protective	Retention Period	Retention Schedule Statutory
Contracts and agreements				
PR7.1	Contracts under seal and/or executed as deeds	Official	12 years after completion (including any defects liability period)	Best Practice
PR7.2	Contracts for the supply of goods or services, including professional services		6 years after completion (including any defects liability period) Limitation for legal proceedings (12 years if related to land).	Best Practice
PR7.3	Documentation relating to small one-off purchases of goods and services, where there is no continuing maintenance or similar requirement		3 years	Best Practice
PR7.4	Licensing agreements		6 years after expiry	Best Practice
PR7.5	Rental and hire purchase agreements		6 years after expiry	Best Practice
PR7.6	Indemnities and guarantees		6 years after expiry	Best Practice
PR7.7	Documents relating to successful tender		6 years after expiry	Best Practice
PR7.8	Documents relating to unsuccessful tenders		2 years after notification	Best Practice
PR7.9	Forms of tender		6 years	Best Practice

Ref	Description	Indicative Protective Marking	Retention Period	Retention Schedule Provisions
Governance Documents incorporation & related documents				
G1.1	Certificate of Incorporation	Official	Permanent	Implied by Companies Act, Sec.15
G1.2	Memorandum and articles of association (original)	Official	Permanent	Best Practice
G1.3	Memorandum & Articles of association (current)	Official	Permanent	Best Practice
G1.4	Constitution, Aims and Objectives	Official	Permanent	Best Practice
G1.5	Certificate of registration with the housing regulator	Official	Permanent	Best Practice
G1.6	Governance Documents	Official	Permanent	Best Practice

Ref	Description	Indicative Protective Marking	Retention Period	Retention Schedule Provisions
G1.7	VAT Registration	Official	Permanent	Best Practice
G1.8	Management Agreement with Derby City Council & renewal letter(s)	Official	Permanent	Best Practice
G1.9	DTLR Approval of Appointment of an ALMO	Official	Permanent	Best Practice
G1.10	HCA Registration and consents	Official	Permanent	Best Practice
Board Member Documents				
G1.11	Board member documents – apt letters, SLAs, bank details etc.	Official	6 years	DPA 1998 5th principle CA 2006 recommendation for docs post termination of directorship
G1.12	Records documenting training undertaken by Board Members	Official	Termination of membership plus 6 years	Limitation Act 1980
Meetings (including AGM)				

Ref	Description	Indicative Protective Marking	Retention Period	Retention Schedule Provisions
G1.13	Notices of meetings	Official	6 years form date of meeting	Best Practice
G1.14	Board and committee minutes (companies) and reports	Official	permanent	Companies Act 2006
G1.15	Board resolutions (companies)	Official	permanent	Companies Act 2006
G1.16	Board urgent decisions	Official	permanent	Companies Act 2006
G1.17	Council Instructions	Official	permanent	Companies Act 2006
Registrations and Statutory Returns				
G1.18	confirmation statements (Annual returns) to the regulator	Official	6 Years (or perm)	Best Practice
G1.19	Audited company returns and financial statements	Official	permanent	Best Practice
G1.20	declaration of Interest	Official	6 years	Best Practice
G1.21	Register of directors and secretaries	Official	permanent	Companies Act 2006

Ref	Description	Indicative Protective Marking	Retention Period	Retention Schedule Provisions
G1.22	Register of Shareholding members	Official	permanent	Companies Act 2006
G1.23	Register of seals	Official	permanent	Best Practice
G1.24	Register of share certificates	Official	permanent	Best Practice
G1.25	Records documenting the institution's notification of data controller details to the Office of the Information Commissioner.	Official	permanent	Best Practice
G1.26	Annual returns to the Companies House	Official	permanent	Best Practice
Insurances				
G1.27	Current and former policies	Official	Permanent	Best Practice
G1.28	Annual Insurance schedule	Official	6 Years	Best Practice
G1.29	Claims and related correspondence	Official-sensitive	settlement of claim plus 6 years	Best Practice
G1.30	Indemnities and guarantees	Official	6 years after expiry	Best Practice

Ref	Description	Indicative Protective Marking	Retention Period	Retention Schedule Provisions
G1.31	Employer's liability insurance certificate	Official	40 years	Best Practice
G1.32	Public liability insurance	Official	15 Years	Insurers advice
G1.33	Directors & Officers Professional Indemnity Policies/ Motor insurance	Official	6 years form expiry	Insurers advice
G1.34	Technical and research	Official	up to 15 years	Best Practice
G1.35	Records documenting claims made under insurance policies: Liability/Personal injury/nurture claims	Official-sensitive	Permanent	Best Practice
Legal Advice				

Ref	Description	Indicative Protective Marking	Retention Period	Retention Schedule Provisions
G1.36	Records documenting the provision of legal support and representation for DH in dealing with claims by or against DH which do not proceed to litigation or settlement by an agreement.	Official	Settlement of claim + 6 years OR Withdrawal of claim + 6 years	Limitation Act 1980 s 8
G1.37	Records documenting legal advice requested by, and provided to, DH on - interpretation of legislation affecting the institution's legal framework, governance, responsibilities or operations	Official	permanent	Best Practice

Ref	Description	Indicative Protective Marking	Retention Period	Retention Schedule Provisions
G1.38	Records documenting legal advice requested by, and provided to, DH on - proposals for new legislation affecting the DH's legal framework, governance, responsibilities or operations	Official	permanent	Best Practice
G1.39	Records documenting legal advice requested by, and provided to, DH on - relationships with government bodies and Housing regulators	Official	permanent	Best Practice

Ref	Description	Indicative Protective Marking	Retention Period	Retention Schedule Provisions
G1.40	Records documenting legal advice requested by, and provided to, DH on - industrial relations issues	Official	permanent	best Practice
G1.41	Records documenting legal advice requested by, and provided to, DH on - health, safety and environmental issues	Official	permanent	Best Practice
Information Rights				
G1.42	Records documenting the development and maintenance of the institution's Publication Scheme, as required by the Freedom of Information Act 2000.	Official	permanent	DH Practice - controlled documents

Ref	Description	Indicative Protective Marking	Retention Period	Retention Schedule Provisions
G1.43	Records documenting the handling of requests for access to information held by the institution under the Freedom of Information Act 2000/ Environmental Information Regulations 2004	Official	Last action on request + 10 years	Best Practice / Limitation Act

Ref	Description	Indicative Protective Marking	Retention Period	Retention Schedule Provisions
G1.44	Information released in response to requests for access to information held by the institution under the Freedom of Information Act 2000 / Environmental Information Regulations 2004	Official	Last action on request + 3 years	Best Practice

Ref	Description	Indicative Protective Marking	Retention Period	Retention Schedule Provisions
G1.45	Records documenting the handling of requests for access to personal information held by the institution under the Data Protection Act 1998.	Official	Last action on request + 6 years	best practice
G1.46	Register logging the handling of requests from parties for access to personal information under the Data Protection Act 1998/ Freedom of Information Act 2000 and / Environmental Information Regulations 2004	Official	last action on case + 6 years	Best Practice
Misc				
G1.47	Register of Mortgages & Charges	Official	Permanent	Best Practice

Ref	Description	Indicative Protective Marking	Retention Period	Retention Schedule Provisions
G1.48	Register of People with Significant Control	Official	current year plus 2 years	Best Practice
G1.49	Board Reviews, Appraisals and Skills Audits	Official	current year plus 2 years	Best Practice
G1.50	Board Member Expenses Claims	Official	6 years after payment made	Best Practice
G1.52	Modern Slavery Statement	Official	current year plus 2 years	Best Practice

Ref	Description	Indicative Protective Marking	Retention Period	Retention Schedule Provisions
Property records				
P2.1	Leases and deeds of ownership	Official	15 years after expiry	Best Practice
P2.2	Copy of former leases	Official	12 years after settlement of all issues	Best Practice
P2.3	Wayleaves, licences and easements	Official	12 years after rights given or received cease	Best Practice
P2.4	Abstracts of title	Official	12 years after interest ceases	Best Practice
P2.5	Planning and building control permissions	Official	12 years after interest ceases	Best Practice
P2.6	Searches	Official	12 years after interest ceases	Best Practice
P2.7	Property repairs records	Official	6 years	Best Practice
P2.8	Reports and professional opinions	Official	6 years	Best Practice
P2.9	Development documentation	Official	12 years after settlement of all issues	Best Practice
P2.10	Invoices for development	Official	12 years	VAT Act (6 years)

Ref	Description	Indicative Protective Marking	Retention Period	Retention Schedule Provisions
P2.11	Records documenting the disposal of properties.	Official	12 years after disposal	Limitation Act 1980
P2.12	Records documenting the acquisition of ownership of properties.	Official	12 years after disposal	Limitation Act 1980
P2.13	Invoices relating to property management	Official	6 years/ 12 years	Limitation Act/ VAT Act
Vehicles				
P.2.14	Mileage records	Official	2 years after disposal	Best Practice
P.2.15	Maintenance records, MOT tests	Official	2 years after disposal	Best Practice
P.2.16	Copy Registrations	Official	2 years after disposal	Best Practice
P.2.17	Invoices relating to property management	Official	6 years after property no longer managed	Best Practice
P.2.18	Capital Assets/ Valuations	Official	Date of purchase to at least 6 years after date sold, transferred or disposed of.	Taxes Management Act 1970

Ref	Description	Indicative Protective Marking	Retention Period	Retention Schedule Provisions
P.2.19	DH Asset Register	Official	Permanently	Best Practice
P.2.20	Records documenting the disposal of capital assets	Official	Disposal financial year + 6 years	Taxes Management Act 1970, Limitation Act 1980

Ref	Description	Indicative Protective Marking	Retention Period	Retention Schedule Statutory Provisions
HI3.1	The process for applying for council housing. (Successful Applications)	Official Sensitive	6 years after offer accepted	Best Practice
HI3.2	Continuous Recording of lettings and sales (CORE) data record form	Official	Not Stored "locally"	Best Practice
HI3.3	Housing Benefit notifications	Official	2 years	Best Practice
HI3.4	Rent statements*	Official	2 years	Best Practice
HI3.5	Tenants' tenancy Files, including CRM "CORE" Person Details, Tenancy Basic Details, rent payment records, and details of any complaints and harassment cases	Official	Limitations Act 1980 and Best practice with DPA compliance 5th principle.	Best Practice
HI3.6	Former tenants' Tenancy Agreements, and details of their leaving	Official	6 years	Best Practice
HI3.7	Care plans for children and related documents	Official Sensitive	75 years (statute) NHF state permanently	Children's Act 1989
HI3.8	Care plans for adults and related documents	Official Sensitive	Permanently	Best Practice
HI3.9	Documentation, correspondence and information provided by other agencies relating to special needs of current tenants	Official Sensitive	6 years after tenancy ceases	Best Practice
HI3.10	Records relating to offenders, ex-offenders and persons subject to cautions	Official Sensitive	While tenancy continues	Best Practice
HI3.11	ASB case files and associated documents	Official Sensitive	6 years or until the end of legal action	Best Practice

Ref	Description	Indicative Protective Marking	Retention Period	Retention Schedule Statutory Provisions
HI3.12	retain any and all documents; correspondence; notes; emails and all other information – however held – which contain or may contain content pertaining directly or indirectly to the sexual abuse of children or to child protection and care. For the purposes of this appendix, the word “children” relates to any person under the age of 18.	Official Sensitive	Permanently	Goddard Inquiry

Ref	Description	Indicative Protective Marking	Retention Period	Retention Schedule Statutory Provisions
HR4.1	Statutory Maternity Pay records, calculations, certificates (Mat B1s) or other medical evidence	official	3 years after the end of the tax year in which the maternity period ends	The Statutory Maternity Pay (General) Regulations 1986 (SI 1986/1960) as amended
HR4.2	national minimum wage records	official	3 years after the end of the pay reference period following the one that the records cover	National Minimum Wage Act 1998
HR4.3	records relating to working time	official	6 years	Limitation Act and The Working Time Regulations 1998 (SI 1998/1833)
HR4.4	records relating to children and young adults	official	until the child/young adult reaches the age of 21	Limitation Act 1980
HR4.5	Retirement Benefits Schemes – records of notifiable events, for example, relating to incapacity	official	6 years from the end of the scheme year in which the event took place	The Retirement Benefits Schemes (Information Powers) Regulations 1995 (SI 1995/3103)

Ref	Description	Indicative Protective Marking	Retention Period	Retention Schedule Statutory Provisions
HR4.6	Statutory Maternity Pay records, calculations, certificates (Mat B1s) or other medical evidence	official	3 years after the end of the tax year in which the maternity period ends	The Statutory Maternity Pay (General) Regulations 1986 (SI 1986/1960) as amended
HR4.7	records relating to working time	official	2 years from date on which they were made	The Working Time Regulations 1998 (SI 1998/1833)
HR4.8	application forms and interview notes (for unsuccessful candidates)		1 year	Best Practice
HR4.9	Parental Leave	official	5 years from birth/adoption of the child or 18 years if the child receives a disability allowance	Best Practice
HR4.10	personnel files and training records (including disciplinary records and working time records)	official	6 years after employment ceases	Best Practice

Ref	Description	Indicative Protective Marking	Retention Period	Retention Schedule Statutory Provisions
HR4.11	redundancy details, calculations of payments, refunds, notification to the Secretary of State	official	6 years from the date of redundancy	Best Practice
HR4.12	Statutory Sick Pay records, calculations, certificates, self-certificates	official sensitive	6 years after employment ceases	Best Practice
HR4.13	trade union agreements	official	10 years after ceasing to be effective	Best Practice
HR4.14	Record of taxable payments	official	6 years	TMA
HR4.15	Record of tax deducted or refunded		6 years	TMA
HR4.16	Record of earnings on which standard National Insurance Contributions payable		6 years	TMA
HR4.17	Record of employer's and employee's National Insurance Contributions		6 years	TMA

Ref	Description	Indicative Protective Marking	Retention Period	Retention Schedule Statutory Provisions
HR4.18	NIC contracted-out arrangements		6 years	TMA
HR4.19	Copies of notices to employee (e.g. P45, P60)		6 years plus current year	TMA
HR4.20	Inland Revenue notice of code changes, pay & tax details		6 years	TMA
HR4.21	Expenses Claims		current tax year plus 6 years	Best Practice
HR4.22	Record of sickness payments		6 years	SSPR - Statutory Sick Pay Regulations 1982 states 3 years
HR4.23	Record of maternity payments		6 years	SMPR - Statutory Maternity Pay Regulations 1982
HR4.24	Income tax PAYE and NI returns		6 years	IT(E)R - Income Tax (Employment) Regulations 1993
HR4.25	Redundancy details and record of payments & refunds		12 years	Best Practice
HR4.26	Inland Revenue approvals		Permanently	Best Practice
HR4.27	Annual earnings summary		12 years	Best Practice

Ref	Description	Indicative Protective Marking	Retention Period	Retention Schedule Statutory Provisions
Employees: Pension Schemes				
HR4.28	Actuarial valuation reports		Permanently	Best Practice
HR4.29	Detailed returns of pension fund contributions		Permanently	Best Practice
HR4.30	Annual reconciliations of fund contributions		Permanently	Best Practice
HR4.31	Money purchase details		6 years after transfer or value taken	Best Practice
HR4.32	Qualifying service details		6 years after transfer or value taken	Best Practice
HR4.33	Investment policies		12 years from end of benefits payable under policy	Best Practice
HR4.34	Pensioner records		12 years after benefits cease	Best Practice
HR4.35	Records relating to retirement benefits		6 years after year of retirement	RBS(IP)R - Retirement Benefits Schemes (Information Powers) Regulations 1995

Ref	Description	Indicative Protective Marking	Retention Period	Retention Schedule Statutory Provisions
Employees (Personnel Procedures)				
HR4.36	Terms and conditions of service, both general terms and conditions applicable to all staff, and specific terms and conditions applying to individuals		Limitation for legal proceedings.	6 years after last date of currency
HR4.37	Service contracts for directors (companies)		6 years after directorship ceases	Companies Act
HR4.38	Remuneration package		6 years after last date of currency	best practice
HR4.39	Former employees' Personnel Files		6 years	best practice
HR4.40	References to be provided for former employees		20 years or until former employee reaches age 65 (whichever comes first)	best practice
HR4.41	Training programmes		6 years after completion	best practice

Ref	Description	Indicative Protective Marking	Retention Period	Retention Schedule Statutory Provisions
HR4.42	Individual training records		6 years after employment ceases	best practice
HR4.43	Short lists, interview notes and related application forms,		1 year	best practice
HR4.44	Application forms of non-shortlisted candidates		6 months	Equality Act 2010
HR4.45	DBS clearance documentation		6 months	Date of clearance + up to a maximum of six months
HR4.46	Time cards		6 years	best practice
HR4.47	Trade union agreements		10 years after ceasing to be effective	best practice
HR4.48	Sickness records		6 years from end of sickness	Three years after the end of each tax year for Statutory Sick Pay purposes SSP (general) regulations
HR4.49	Employees' authorisation for non-statutory payroll deductions e.g. bike scheme		Current tax year + 6 years	best practice
HR4.50	Payroll Reconciliation		Current tax year + 2 years	best practice

ref	Description	Indicative Protective Marking	Retention Period	Retention Schedule Statutory Provisions
HS5.1	Accident Reporting, books, records etc.	Official Sensitive	Date of the accident + 4 years where the injured person is an adult at the time of the accident; date of birth + 22 years where the injured person is a minor at the time of the accident - This retention period has been set in consultation with the Risk and Insurance section and Company Solicitor.	
HS5.2	Records relating to the Reporting of Injuries Diseases Dangerous Occurrences Regulations (RIDDOR) process	Official Sensitive	Although RIDDOR states that the date of notification + 3 years as the accident report forms are attached to these records the RIDDOR records will be managed against the same retention period outlined in HS5.1	Statutory Instrument 1995 No 3163 - The Reporting of Injuries, Diseases and Dangerous Occurrences Regulations 1995
Risk Assessments				
HS5.3	Risk Assessments	Official	Date the risk assessment superseded + 4 years	
HS5.4	COSHH Risk Assessments/ Medical Records as specified by COSHH	Official Sensitive	Date of creation + 40 years	Control of Substances Hazardous to Health

ref	Description	Indicative Protective Marking	Retention Period	Retention Schedule Statutory Provisions
HS5.5	records of tests and examinations of control systems and protective equipment under the Control of Substances Hazardous to Health Regulations (COSHH)	Official	(Regs) 5 years from the date on which the tests were carried out - recommended keep for 6 years	The Control of Substances Hazardous to Health Regulations 1999 and 2002 (COSHH) (SIs 1999/437 and 2002/2677)
HS5.6	Sickness records - COSHH related	Official Sensitive	40 years from date of last entry	Control of Substances Hazardous to Health
HS5.7	Medical records & details of biological tests under the control of Lead at Work Regulations	Official Sensitive	Date of creation + 40 years	control of Lead at Work Regulations 2002
HS5.8	Risk Assessments relating to activities involving people under the age of 18	Official	Date of birth of the youngest participant + 22 years	Limitation Act 1980 (Section 11)
HS5.9	Driving At Work Forms - Driving risk assessments	Official	Current year + 2 years	
HS5.10	Fire Risk Assessments	Official	Date the risk assessment superseded + 4 years	Limitation Act 1980 (Section 11)
Health and Safety Monitoring				

ref	Description	Indicative Protective Marking	Retention Period	Retention Schedule Statutory Provisions
Inspections (Health and Safety)				
HS5.11	Investigations into health and safety incidents which may lead to HSE involvement	Official sensitive	Date of investigation + 4 years (unless the incident involves a minor in which case Date of birth of minor + 22 years) then review – if the information is being used as a case study then the information should be anonymised	Limitation Act 1980 (Section 11)
HS5.12	Corporate audits, monitoring reports	Official	Date of audit + 6 years then review	Limitation Act 1980 (Section 2)
HS5.13	medical records under the Ionising Radiations Regulations 1999	Official sensitive	until the person reaches 75 years of age, but in any event for at least 50 years	The Ionising Radiations Regulations 1999 (SI 1999/3232)
HS5.14	Human Resources: Health and Safety Executive Communications (Notices Prosecutions)	Official	Date of notice + 6 years then review	Limitation Act 1980 (Section 2)
Medical Assessments				
HS5.15	Assessments of individual members of staff	Official Sensitive	The master copy should be sent to Personnel for inclusion on the main file	

ref	Description	Indicative Protective Marking	Retention Period	Retention Schedule Statutory Provisions
Routine Required Checks (Health and Safety)				
HS5.16	Health and Safety: H&S Monthly checks - record of monthly H&S checks	Official	Current year + 6 years	
HS5.17	Building Manual - containing fire logs, fire maintenance, legionella checks	Official	Life of building + 6 years then review	Limitation Act 1980 (Section 2)
HS5.18	Legionella and water checks undertaken in DCC/DH premises	Official	Date of check + 6 years	Limitation Act 1980 (Section 2)
HS5.19	Human Resources: Health and Safety: Display Screen Equipment Reports	Official	Life of assessment + 4 years	Limitation Act 1980 (Section 11)
HS5.20	Human Resources: Health and Safety: New and Expectant Mother Risk Assessments	Official	Life of assessment + 4 years	Limitation Act 1980 (Section 11)
HS5.21	Human Resources: Health and Safety: Stress (individual or teams)	Official	Life of assessment + 4 years	Limitation Act 1980 (Section 11)

ref	Description	Indicative Protective Marking	Retention Period	Retention Schedule Statutory Provisions
Registers (Health and Safety)				
HS5.22	Process of monitoring of areas where employees and persons are likely to have become in contact with asbestos	Official	Last action + 40 years	
HS5.23	Medical examination certificates under Control of Asbestos at work regs	Official sensitive	4 Years from date of issue	Control of Asbestos Regs 2012
HS5.24	Controlled Drug Register	Official	Last date in register + 2 years	Safer management of controlled drugs: a guide to good practice in secondary care (England). October 2007, Dept of Health, 17th October 2007 section 9
HS5.25	Human Resources: Health and Safety: Risk Registers relating to all directorates	Official	Last date in register + 4 years	Limitation Act 1980 (Section 11)
HS5.26	Health and safety assessments	Official	Permanent	best Practice

ref	Description	Indicative Protective Marking	Retention Period	Retention Schedule Statutory Provisions
Administration (Health and Safety Monitoring)				
HS5.27	Health and Safety team meetings and working groups	Official	Current year + 3 years	
HS5.28	Human Resources: Health and Safety: Safety Complaints	Official	Date complaint resolved + 6 years	Limitation Act 1980 (Section 2)
Strategy and Planning (Health Safety)				
Campaigns (Health and Safety)				
HS5.29	Records relating to health and safety campaigns	Official	Date of campaign + 3 years	
HS5.30	Records relating to health and safety strategy planning	Official	Closure of file + 6 years then review	
Strategy (Health and Safety)				
HS5.31	Health and Safety Working Party	Official	Date of meeting + 6 years	Limitation Act 1980 (Section 2)

ref	Description	Indicative Protective Marking	Retention Period	Retention Schedule Statutory Provisions
Policies (Health and Safety)				
HS5.32	Health and Safety Policy & Policy Statements	Official	Date policy superseded + 6 years	
HS5.33	Health and Safety assessments	Official	Permanently	Best Practice
HS5.34	Records of consultations with safety representatives	Official	Permanently	Best Practice
HS5.35	Health and safety statutory notices	Official	6 years after compliance	Best Practice

ref	Description	Indicative Protective Marking	Retention Period	Retention Schedule Statutory Provisions
Finance, Accounting & Tax Records				
F6.1	Accounting records for Limited Company	Not marked	6 years	CA Sec 388
F6.2	Balance sheets and supporting documents	Not marked	10 years	best practice
F6.3	Loan account control reports	Not marked	6 years	best practice
F6.4	Social Housing Grant documentation	Not marked	Permanent	best practice
F6.5	Signed copy of report and accounts	Not marked	Permanent	best practice
F6.6	PAYE and payroll for employers & correspondence with HMRC	Not marked	3 years	HMRC
F6.7	Budgets and internal financial reports	Not marked	2 years	best practice
F6.8	Tax returns and records	Not marked	10 years	best practice

ref	Description	Indicative Protective Marking	Retention Period	Retention Schedule Statutory Provisions
F6.9	VAT records	Not marked	6 years	Value Added Tax Act 1994
F6.10	Orders and delivery notes	Not marked	6 years	Value Added Tax Act 1994
F6.11	Copy invoices / purchase invoices (documenting receipt and payment of)	Not marked	6 years	Value Added Tax Act 1994
F6.12	Credit and debit notes	Not marked	6 years	Value Added Tax Act 1994
F6.13	Cash records	Not marked	6 years	Value Added Tax Act 1994
F6.14	Journal transfer documents		6 years	Value Added Tax Act 1994
F6.15	Creditors, debtors & cash income control accounts		6 years	Value Added Tax Act 1994
F6.16	income tax & NI returns & income tax records, student loans		current year plus 6 years	Taxes management Act 1970

ref	Description	Indicative Protective Marking	Retention Period	Retention Schedule Statutory Provisions
F6.17	Pay roll docs: Notice to employer of Tax Code, P11D, P60, Notice of tax code change, Annual return of taxable pay and tax deducted,		current year plus 6	Taxes management Act 1970
F6.18	Pensions		current year plus 6	Pensions Act, LGPS
F6.19	Inland revenue / HMRC approvals		permanently	best practice
F6.20	Loan agreements		12 years after last payment	best practice
F6.21	VAT related correspondence		6 years	Value Added Tax Act 1994
F6.22	Capital Assets		Date of purchase to at least 6 years after date sold, transferred or disposed of	best practice
F6.23	DH Asset Register	official	permanently (review Annually)	best practice
Other Banking Records (including Giro)				

ref	Description	Indicative Protective Marking	Retention Period	Retention Schedule Statutory Provisions
F6.24	Cheques	Not marked	6 years	best practice
F6.25	Paying in counterfoils	Not marked	6 years	best practice
F6.26	Bank statements and reconciliations	Not marked	6 years	Companies Act 2006
F6.27	Instructions to bank	Not marked	6 years	best practice
Misc.				
F6.28	Index of charitable donations granted		6 years	best practice
F6.29	Account documentation charitable donations		6 years	best practice
F6.30	DH Finance Strategy		Superseded plus 10 years	best Practice
F6.31	Financial Policies and Procedures		Superseded plus 10 years	best Practice
F6.32	Records Documenting the conduct and results of financial audits, and action taken to address		Last action on Audit + 6 years	best Practice

ref	Description	Indicative Protective Marking	Retention Period	Retention Schedule Statutory Provisions
F6.33	Records documenting the issue of sales invoices and the processing of incoming payments		current year plus 6 years	legislation
F6.34	Records of the handling of petty cash	Not marked	current year plus 6 years	legislation
F6.35	Assessment of Tax Liabilities		current year plus 6 years	best Practice