DATA RETENTION PERIODS

Document / Record Type	Retention Period	Statutory / Compliance Reason
Corporate		
Company Secretary papers	Life of the organisation plus 21 years	Taxes Management Act 1970 (s29 HMRC discovery assessments)
Board Minutes / AGM Minutes	Permanently (Life of organisation)	Companies Act 2006 / Historical corporate record
Finance Department		
Income Tax and NI Returns, including correspondence with tax office	7 years after end of the financial year to which the records relate	Income Tax (Pay As You Earn) Regulations 2003; Taxes Management Act 1970
Statutory Maternity Pay records and calculations	7 years after end of the financial year to which the records relate	Statutory Maternity Pay (General) Regulations 1986
Statutory Sick Pay records and calculations	7 years after end of the financial year to which the records relate	Statutory Sick Pay (General) Regulations 1982
Wages and salary records	7 years after end of the tax year to which the records relate	Taxes Management Act 1970
VAT records, even if filed electronically	7 years after end of the financial year (Extend to 20 years only if active HMRC investigation)	VAT Act 1994 (Schedule 11, paragraph 6); UK GDPR Storage Limitation
Other Financial records	7 years after end of the tax year to which the records relate	Limitation Act 1980 (Breach of contract claims); UK GDPR Storage Limitation
Commercial Tenancy & Real Estate Ops		
Anti-Money Laundering (AML) / Passport Checks	5 years after the end of the business relationship / tenancy termination	Money Laundering, Terrorist Financing and Transfer of Funds Regulations 2017
Financial Due Diligence (Guarantors, Private Individuals, Assignments)	6 years after lease termination or assignment completion	Limitation Act 1980 (Debt recovery and breach of contract)

Lease Agreements, Licences, Deeds, and Guarantees (Executed under Hand)	7 years after expiry/termination of the lease	Limitation Act 1980 (Standard contract limitation period)
Lease Agreements & Deeds (Executed under Seal)	13 years after expiry/termination of the lease	Limitation Act 1980 (Actions on a specialty/deed)
Tenant Service Charge Accounts & Year-End Reconciliations	7 years after the end of the service charge period	Limitation Act 1980 (Commercial dispute limitation window)
Rent Deposit Deeds & Logs	7 years after the return of the deposit	Limitation Act 1980 (Standard contract limitation period)
Contracts for ongoing services	7 years after expiry	Limitation Act 1980 (Contract and negligence limitation periods)
Survey papers, reports, plans	13 years after the disposal of all interest in the property	Collateral warranties and structural liability periods
Legal papers	7 years after disposal of legal issue or closure of file (whichever is later)	Limitation Act 1980 (Contract and negligence limitation periods)
Property papers, where property owned	13 years after disposal of all interests in the property	Limitation Act 1980 (Actions on a deed)
Employment		
Interview Notes	1 year	Equality Act 2010 (Statutory limitation period for discrimination claims)
Facts of employment (dates of appointments, positions held etc)	6 to 10 years after termination of employment	Provision of references, pension queries, and UK GDPR compliance
All personnel files EXCLUDING disciplinary/grievance info	7 years after termination of employment	Limitation Act 1980 (Breach of contract and potential litigation)
Oral/verbal warning – brief note on file	1 year	Internal HR disciplinary procedures
Written warning – including notes of hearings	2 years	Internal HR disciplinary procedures

Documentation relating to grievance hearings	2 years	Internal dispute tracking and employment tribunal limitation window
Facts relating to less than 20 redundancies	7 years from date of redundancy	Limitation Act 1980 (Statutory contract limitation period)
Facts relating to more than 20 redundancies	13 years from date of redundancy	Limitation Act 1980 (Statutory specialty contract limitation period)
Right to Work Checks	2 years after termination of employment	Immigration (Restrictions on Employment) Order 2007
Health and Safety & Building Management		
Accident books, and records and reports of accidents	3 years after the date of the last entry (Keep until age 21 if a minor is involved)	Social Security (Claims and Payments) Regulations 1979; RIDDOR 2013
Control of Lead at Work Regulations 1998	3 years from date of last entry to be effective	Statutory health monitoring and limitation periods
Control of Asbestos Regulations	Health/Medical logs: 40 years from last entry. Property Surveys: Retain for the life of the property interest.	Control of Asbestos Regulations 2012
COSHH Regulations	40 years from the date of the last entry	Control of Substances Hazardous to Health Regulations 2002
Dangerous substances records	11 years from the date these products were last supplied	Regulation No 1272/2008/EC (Article 49)
Fire Risk Assessments & Logs	3 to 6 years after being explicitly superseded	Regulatory Reform (Fire Safety) Order 2005
Insurance Certificates (Employers' Liability)	40 years (or permanently)	Employers' Liability (Compulsory Insurance) Regulations 1998
Information Governance		
Subject Access Requests (SARs)	1 to 2 years after closure of the request	Defensive retention for Information Commissioner's Office (ICO) appeals

Data Breach Logs / Reports	7 years after the incident	UK GDPR accountability principle and limitation period tracking
CCTV Footage (Commercial Units/Common Parts)	30 to 31 days (unless an incident/crime is captured)	Information Commissioner's Office (ICO) code of practice
Pensions (HMRC Approved / Auto-enrolment)		
Pension fund accounts and supporting documents	7 years from date the accounts signed	Taxes Management Act 1970
Pension Auto-enrolment Records	6 years from the end of the pay reference period	The Employers' Duties (Registration and Keeping of Records) Regulations 2013
Actuarial valuation reports	13 years after closure of scheme	Limitation Act 1980 (Statutory specialty contract limitation period)
HMRC approvals	13 years after closure of scheme	Limitation Act 1980 (Statutory specialty contract limitation period)