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Institute for the Study of Muslim Civilisations

AKU-UK RECORDS RETENTION GUIDE

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AKU-UK Records Retention Guide

Document Approval

Name	Signature	Date
AKU UK Senior Management		October 2022
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LEGAL REQUIREMENTS IN RESPECT OF THE BOOKS AND RECORDS OF COMPANIES

Minimum retention obligation

Under UK law "Company Records" are defined as any register, index, accounting records, agreement, memorandum, minutes or other document required by the Companies Act to be kept by a company and any register of its debenture holders (s1134 Companies Act 2006).

Company records may be kept in hard copy or electronic form. If they are in electronic form, they must be capable of being reproduced in hard copy (s1135 Companies Act 2006). The company must take precautions against falsification of the records (s1138 Companies Act 2006).

Whether certain documents such as employment contracts need to be retained for a minimum period of six years, must be evaluated based on their content. For instance, documents should be retained for at least six years if they contain rights and obligations not covered by any other documentation.

Maximum retention periods

To the extent records contain personal data as defined by the Data Protection Act 2018, these records may not be kept (at least not in a form that allows data subjects to be identified - see below) for a longer period than is necessary for achieving the purposes for which the personal data were collected or subsequently processed. What period is "necessary" and therefore what maximum retention period applies differs per category of record and shall in no case be shorter than applicable statutory minimum retention periods.

After these maximum retention periods have lapsed, the documents should be either (i) securely disposed of or (ii) de-identified (i.e. all references to data subjects should be rendered unreadable).

This guide provides an overview of minimum as well as maximum data retention periods.

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Retention of certain records in paper format

In general documents need not be retained in paper format unless the appropriate regulatory body has made a specific exception which requires the original to be kept.

Conversion requirements

Documentary evidence can be stored in an electronic format, if an original copy is capable of being produced from the electronic copy. (The term 'original' meaning a copy which is equivalent in every relevant legal respect in its characteristics to the original document no matter how many times it is removed from an original paper document.) This implies a high standard of legibility for electronic images such that no ambiguity of interpretation is introduced that does not derive from the original.

	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.	3 years.	The date on which the records were made.	Section 388(4)(a)(b) Companies Act 2006.
	For a public company.	6 years.		
	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.	5 years.	The date on which the transaction competed or the date when the relationships end.	Regulation 19 of the Money Laundering Regulations 2017.

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	Document Description	Retention Period	Start of the Retention Period	Relevant Legal Provision
2	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).	Minimum: N/A (except for documents mentioned below).	Minimum: N/A (except for documents mentioned below).	Minimum: N/A (except for documents mentioned below).
	Board meetings' minutes and resolutions (copy).	Minimum 10 years.	The date of the meeting.	Section 248 Companies Act 2006.
GENERAL COMPANY RECORDS				
2	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.	Minimum 10 years.	The date of the resolution or meeting.	Section 359 Companies Act 2006.
	Membership records.	Minimum: The legislation does not prescribe a time period for which the register must be kept.	The date the member joins.	Section 113 Companies Act 2006.

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	Document Description	Retention Period	Start of the Retention Period	Relevant Legal Provision
	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.	Minimum 10 years.	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.	Section 702 Companies Act 2006.
	Obligation to keep a copy of directors' service contracts (or a memorandum of the terms).	Minimum 1 year. No specific maximum retention period, general rules on retention of personal data will apply.	The date of termination or expiry.	Section 228 Companies Act 2006.
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.	
GENERAL COMPANY RECORDS				
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.		

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	Document Description	Retention Period	Start of the Retention Period	Relevant Legal Provision
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.		
TAX & ACCOUNTING RECORDS				
GENERAL TAXES				
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.	See specific requirements below.	See specific requirements below.	See specific requirements below.
8	For persons carrying out a trade, profession or business.	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.	The date on which the records were made.	Section 12B, Taxes Management Act 1970.

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	Document Description	Retention Period	Start of the Retention Period	Relevant Legal Provision
	For persons not carrying out a trade, profession or business.	The latest of: – the first anniversary of 31 January next, following the year of assessment; – the completion of any enquiry into the return; or – the end of the day on which the enquiry window closes.	The date on which the records were made.	Section 12B, Taxes Management Act 1970.
	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.	See general obligation above.	See general obligation above.	See general obligation above.
GENERAL TAXES				
8	Organisations are obliged to provide the tax inspector (only upon request) with information relevant to the tax liabilities of third parties.			
	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.			
	We would recommend that persons retaining income tax records also retain National Insurance records.	3 years (because national insurance is linked to PAYE tax: see section 15).	End of the year which the records relate.	Regulation 97 of The Income Tax (PAYE) Regulations 2003/2682.

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	Document Description	Retention Period	Start of the Retention Period	Relevant Legal Provision
	VAT			
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.	Minimum 6 years.	The date on which the records were made.	Paragraph 6, Schedule 11, VAT Act 1994 and HMRC. Notice 700/21 (October 2013).
	VAT			

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Document Description	Retention Period	Start of the Retention Period	Relevant Legal Provision
<p>9 General obligation to keep at least the following records:</p> <ul style="list-style-type: none"> (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. <p>More specifically, the following records should be kept:</p> <ul style="list-style-type: none"> (i) annual accounts (including profit and loss accounts), (ii) bank statements and paying-in slips, cash books and other account books, (iii) credit or debit notes you issue or receive, (iv) 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>Minimum 6 years.</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>
VAT			

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	Document Description	Retention Period	Start of the Retention Period	Relevant Legal Provision
10	Obligation to keep records and other data carriers relating to the ownership of real estate and rights relating thereto.	Records only required insofar as they are required under another tax record-keeping requirement to which the real estate ownership relates.		
	Stamp duty land tax: Obligation on a purchaser who is required to deliver a land transaction return to retain records.	The latest of: <ul style="list-style-type: none"> – the sixth anniversary of the effective date of the transaction; – the date on which an enquiry into the return is completed; or – if there is no enquiry, the date on which HM Revenue & Customs no longer have power to enquire into the return. 	The date on which the records were made.	Paragraph 9, Schedule 10, Finance Act 2003.
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.		
CORPORATE INCOME TAX				

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	Document Description	Retention Period	Start of the Retention Period	Relevant Legal Provision
11	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.	The date on which the records were made.	Paragraph 21, Schedule 18, Finance Act 1998.
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.

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	Document Description	Retention Period	Start of the Retention Period	Relevant Legal Provision
GENERAL CUSTOMS TAX				
13	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.
PAYROLL AND SALARY RECORDS				
14	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).

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	Document Description	Retention Period	Start of the Retention Period	Relevant Legal Provision
PAYROLL AND SALARY RECORDS				
14	<p>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.</p> <p>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.</p>	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).
TYPE OF DOCUMENTS LIKELY TO BE ALSO SUBJECT TO A MAXIMUM RETENTION PERIOD BASED ON DATA PROTECTION RULES				
15	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.		
HR/EMPLOYMENT/PENSION RECORD				

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	Document Description	Retention Period	Start of the Retention Period	Relevant Legal Provision
16	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 GDPR.
HR/EMPLOYMENT/PENSION RECORD				
17	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.
18	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).	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).
	Administration regarding pension scheme (by pension administrator and pension association).			
19	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.		

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	Document Description	Retention Period	Start of the Retention Period	Relevant Legal Provision
20	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.	The date the document is received or created.	Guidance from The Information Commissioner Employment Practices Code Part 1: recruitment and selection (1.7.1).
21	Data concerning a temporary worker.	Maximum 6 years after employment ceases.	The date that the documents are created.	Section 5 Limitation Act 1980 and GDPR.
HR/EMPLOYMENT/PENSION RECORD				
22	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 GDPR.
23	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.		

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	Document Description	Retention Period	Start of the Retention Period	Relevant Legal Provision
24	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.
25	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.
HR/EMPLOYMENT/PENSION RECORD				
26	Data concerning pension and early retirement.	See sections 18,20 & 21.		
NB	<p>The Information Commissioner recommends the following:</p> <p>A recruitment record should not be held for longer than 6 years;</p> <p>A record of the result of vetting should not be held for longer than 6 months;</p> <p>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.</p> <p>(Application forms should give applicants the opportunity to object to their details being retained.)</p>			
MEDICAL SAFETY RECORDS				

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	Document Description	Retention Period	Start of the Retention Period	Relevant Legal Provision
27	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.		
28	Floor plans and directions.	Specific statutory rules may apply, depending on the nature of the business.		
29	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.
MEDICAL SAFETY RECORDS				
30	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.
31	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.

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	Document Description	Retention Period	Start of the Retention Period	Relevant Legal Provision
32	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.
33	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.		
34	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.		
35	Medical records of employees who have possibly been exposed to ionizing radiation See sections 31 and 32.	See sections 31 & 32.		
MEDICAL SAFETY RECORDS				
36	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.

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	Document Description	Retention Period	Start of the Retention Period	Relevant Legal Provision
37	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 2018.
TRANSPORT RECORDS				
38	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.		
TRANSPORT RECORDS				
39	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.		
40	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.
ENVIRONMENTAL RECORDS				

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	Document Description	Retention Period	Start of the Retention Period	Relevant Legal Provision
41	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).
42	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.
ENVIRONMENTAL RECORDS				
43	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.		
44	Registered data concerning the recycling or disposal of waste materials (waste bookkeeping).	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.		
	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 wastewater.			

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	Document Description	Retention Period	Start of the Retention Period	Relevant Legal Provision
	Documents containing audits on radioactivity and all results of measurements taken.			
45	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, Eco-design for Energy-Related Products Regulations 2010/2617.
ENVIRONMENTAL RECORDS				
46	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.
47	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.		

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	Document Description	Retention Period	Start of the Retention Period	Relevant Legal Provision
48	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.
49	A copy of the documents concerning the transfer of waste materials sent by the competent authority.	Minimum 3 years.	The date when the shipment starts.	Article 20 of the Regulation (EC) No 1013/2006 on Shipments of Waste.
	Obligation on the transferor and transferee of controlled waste to retain a written description of the waste when it is transferred.	Minimum 2 years.	The date of the transfer.	Regulation 35(6), Waste (England and Wales) Regulations 2011 (SI 2011/988).
ENVIRONMENTAL RECORDS				
50	Documents containing train number, date and time of checks, identified irregularities, and measures taken.	Minimum 3 months.	The date of completion of the carriage in question.	Regulation 31, Carriage of Dangerous Goods and Use of Transportable Pressure Equipment Regulations 2009/1348.

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	Document Description	Retention Period	Start of the Retention Period	Relevant Legal Provision
	Obligation on a carrier of hazardous waste to retain carrier's notes.	Minimum 12 months.	The date of delivery of the waste to its destination.	Regulation 50(2) Hazardous Waste Regulations 2005 (England and Wales) (as amended by Waste (England and Wales) Regulations 2011/988).
51	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.	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 waste.	Regulation 47(5)(c) - 47(5A) Hazardous Waste Regulations 2005 (England and Wales) (as amended by Waste (England and Wales) Regulations 2011/988).
ENVIRONMENTAL RECORDS				

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	Document Description	Retention Period	Start of the Retention Period	Relevant Legal Provision
51	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.	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 waste.	Regulation 48(6) - 48(6A) Hazardous Waste Regulations 2005 (England and Wales) (as amended by Waste (England and Wales) Regulations 2011/988).
52	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).
53	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 Regulations 2005 (England and Wales) (as amended by Waste (England and Wales) Regulations 2011/988).
ENVIRONMENTAL RECORDS				

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	Document Description	Retention Period	Start of the Retention Period	Relevant Legal Provision
54	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.		
55	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.
INSURANCE RECORDS				
56	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.		
MARKETING RECORDS				
57	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.			
PURCHASING RECORDS				

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	Document Description	Retention Period	Start of the Retention Period	Relevant Legal Provision
58	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.		
59	General ledger, accounts receivable department, accounts payable department, (procurement and) sales administration, inventory records.	See sections 1 and 8.		
TYPE OF DOCUMENTS LIKELY TO BE ALSO SUBJECT TO A MAXIMUM RETENTION PERIOD BASED ON DATA PROTECTION RULES				
60	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).		
61	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).		
LEGAL FILES/CONTRACTS & AGREEMENTS				
62	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.

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	Document Description	Retention Period	Start of the Retention Period	Relevant Legal Provision
LEGAL FILES/CONTRACTS & AGREEMENTS				
63	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.
64	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.		
65	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.
66	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.

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	Document Description	Retention Period	Start of the Retention Period	Relevant Legal Provision
OTHER RECORDS				
67	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.		GDPR.
TYPE OF DOCUMENTS LIKELY TO BE ALSO SUBJECT TO A MAXIMUM RETENTION PERIOD BASED ON DATA PROTECTION RULES				
68	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.		GDPR.
69	Login and logout data of visitors.	No specific maximum retention period, general rules apply.		GDPR.

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	Document Description	Retention Period	Start of the Retention Period	Relevant Legal Provision
TYPE OF DOCUMENTS LIKELY TO BE ALSO SUBJECT TO A MAXIMUM RETENTION PERIOD BASED ON DATA PROTECTION RULES				
70	Camera recordings.	<p>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.</p>		GDPR.