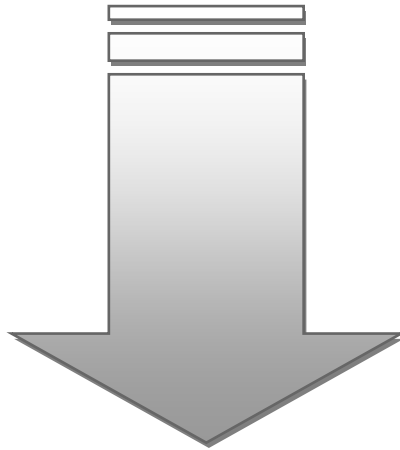


2

- Document Management  
Legal Requirements



**StorGuard**  
STORAGE SOLUTIONS

# StorGuard

## STORAGE SOLUTIONS

### Legal requirements on Document Retention

Below are some of the more common records retention requirements of businesses and organisations. There are many further pieces of legislation covering different types of business regulations that require additional information to be kept. This guide is not designed to be fully exhaustive, but merely as a starting point to let you know some of the more common things to consider. If you are a government institution, then you may also find the National Archives website useful as it deals with information and records management across public sector bodies in detail ([www.nationalarchives.gov.uk](http://www.nationalarchives.gov.uk)).

#### Employers

- all sensitive employee records are disposed of securely, by shredding as recommended by the Information Commissioner
- 3 years for accident reports after that last entry in the report
- 3 years for payroll records after the end of the tax year they relate to
- 3 years for maternity and maternity pay records are kept for three years after the end of the tax year they relate to
- 3 years for working time, minimum pay and sickness records after the end of the tax year they relate to
- 5 years for parental leave information, or until the age of the child is 18, if the child is disabled
- 6 years for disciplinary information after the employment ceases
- 6 years for redundancy details from the date of redundancy
- 10 years for trade union agreements after they become effective
- Indefinitely for minutes of work council meetings
- Indefinitely for senior executives records (under the requirements of the Companies Act 1985)
- Indefinitely for board meeting minutes and resolutions, appointments and resignations of officers, powers of attorney, and other such company secretarial documents (under the requirements of the Companies Act 1985)

#### Retirement and pension

- 6 years for retirement provisions or incapacity issues after the end of the tax year they relate to
- 12 years for pensions information after the benefit ceases
- Indefinitely for minutes of trustee meetings
- 40 years for employer's liability insurances (the legal requirement for this was removed a little time ago, but the storage requirement is low, and new guidelines are not clear on the new requirements)

## Storguard, Storage Solutions

[www.storguard.com](http://www.storguard.com)

[enquiries@storguard.com](mailto:enquiries@storguard.com)

0800 731 7177



## Health and Safety

- 50 years for Employee health records
- Indefinitely for Inspections, assessments, incidents
- 12 years for Industrial Injury information
- COSHH (Control of Substances Hazardous to Health) is a specialist area and specialist advice should be sought on how to deal with this, and how to keep best records; for example any issues relating to asbestos should be kept for 40 years

## Tax Payers

- 7 years for information to back up any returns made from the end of the financial year they relate to
- 6 years for VAT documents (on both inputs and outputs)
- indefinitely for Sole Traders and Partnerships accounting records

## Contracts

- 6 years should if signed under hand, and
- 12 years if signed under seal
- 12 years for Building contracts and other information such as designs, drawings, specifications, bills of materials and CDM information after the completion of the project

## FSA

- 7 years for many FSA records are required to be kept for seven years although may be required to be kept up to fifteen under some circumstances
- 10 years for applications to become registered or deregistered or for changes in controlled activities from the applicable date of registration/deregistration

## And some unusual ones worth knowing

- 6 years for Aircraft operators for all HMRC relevant data
- Indefinitely for cases of suspected Fraud (other than the Statute of Limitations, which effectively means 20 years)

(sources [www.businesslink.gov.uk](http://www.businesslink.gov.uk) , [www.hmrc.gov.uk](http://www.hmrc.gov.uk) , [www.hse.gov.uk](http://www.hse.gov.uk) , [www.fsa.gov.uk](http://www.fsa.gov.uk) , [www.iod.com](http://www.iod.com) and [www.ico.gov.uk](http://www.ico.gov.uk))

## Storguard, Storage Solutions

[www.storguard.com](http://www.storguard.com)

[enquiries@storguard.com](mailto:enquiries@storguard.com)

0800 731 7177

