Record retention schedule: how long to keep tax and business records

How long to keep records

Minimum periods from GOV.UK guidance and the Companies Act 2006. Keep records longer while an HMRC compliance check or enquiry is open, and keep anything that serves two purposes for the longer period.

Personal tax records (not self-employed)	At least 22 months after the end of the tax year, if the return was on time. If it was late, at least 15 months after you sent it.
Self-employed business records	At least 5 years after the 31 January submission deadline for the tax year.
Company accounting records	6 years from the end of the last company financial year they relate to. Longer if a transaction covers more than one accounting period.
VAT records, including invoices and credit notes	At least 6 years.
Payroll records	3 years from the end of the tax year they relate to.
Minutes of directors' meetings	At least 10 years from the date of the meeting.
Gift Aid declarations and records (charities)	6 years from the end of the accounting period. Declarations covering regular donations: while in use, then 6 years from the final donation.

Records reviewed by	[Name]
Date reviewed	[Date]
Next review	[Date]

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Guidance and the latest version: https://www.countify.co.uk/resources/templates/record-retention-schedule