



Document Retention Periods

| Document | Retention Years |
|--|-----------------|
| Accounting Records | |
| Ancillary books of account and supporting schedules | 15 |
| Annual financial statements | 15 |
| Annual financial statements working papers | 4 |
| Bank instructions | 4 |
| Bank statements and vouchers | 4 |
| Cash books | 15 |
| Cheques | 4 |
| Consolidation schedules | 15 |
| Costing records | 5 |
| Creditors' invoices and statements | 5 |
| Creditors' ledgers | 15 |
| Debtors' ledgers | 15 |
| Debtors' statements | 4 |
| Deposit slips | 4 |
| Dividend and interest payment lists (listed comp) | 15 |
| Fixed asset register | 15 |
| General ledgers | 15 |
| Goods received notes | 4 |
| Payrolls | 7 |
| Petty cash books | 15 |
| Purchases invoices (with supporting documentation) | 4 |
| Purchase journals (supporting documentation) | 15 |
| Purchase Orders | 4 |
| Railage and shipping documents | 4 |
| Receipts | 4 |
| Sales invoices (with supporting documentation) | 4 |
| Sales journals | 15 |
| Second hand goodsDetails of acquisition and disposal | 3 |
| Shipping documents | 2 |
| Stock records (supporting schedules) | 15 |
| Stock sheets | 4 |
| Year end working papers for companies | 4 |
| Contracts and Agreements | |
| Agreements of historical significance | Permanent |
| Indemnities and guarantees (after date of expiry) | 5 |
| Licensing agreements (after date of expiry) | 5 |
| VAT Documentation | |
| Bank statements, deposit slips, stock lists | 4 |
| Books of accounts | 4 |
| Detailed records of the registered vendor's transactions | 4 |
| Invoices, tax invoices, credit and debit notes | 4 |

| Document | Retention Years |
|---|-----------------|
| Employee Records | |
| Accident books and records | 7 |
| Application for jobs – unsuccessful | 1 |
| Apprentice records of remuneration | 3 |
| Arbitration award records | 3 |
| Collective agreement records | 3 |
| Dispute records: strike, Lockout,Protest action | 3 |
| Expense accounts | 4 |
| Factory register | Permanent |
| Payrolls | 7 |
| Personal records of organisation's executives | Permanent |
| Salary revision schedules | 7 |
| Salary wage register | 7 |
| Staff records (after date employment ceases) | 7 |
| Tax returns – employees | 4 |
| Time and piecework records | 7 |
| Wage and salary records (including overtime) | 7 |
| Workmen's Compensation documents | 3 |
| Statutory Records | |
| Branch register | 15 |
| Index of members | 15 |
| Register of debenture holders | 15 |
| Register of directors' attendance | 15 |
| Register of directors and officers | 15 |
| Register of directors' interest on contracts | 15 |
| Register of members | 15 |
| Register of pledges and mortgages | 15 |
| Documents of incorporation including: | |
| Certificate of change of name | Permanent |
| Founding statement and amendments (CC) | Permanent |
| Certificate to commence business | Permanent |
| Certificate of incorporation | Permanent |
| Memorandum and Articles of Association | Permanent |
| Minutes of meetings | |
| Board meetings | Permanent |
| Committee meetings | Permanent |
| General meetings | Permanent |
| Minute books | Permanent |
| Tax Records | |
| Income tax required records | 4 |
| Taxation returns and assessmentsRecords of | 15 |