



Ministry  
of Justice



HM Courts &  
Tribunals Service

# Tax Chamber (HM Courts and Tribunals Service) Records Retention and Disposition Schedule

## Introduction

1. This schedule applies to the records held by the Tax Chamber of HM Courts & Tribunals Service (HMCTS). It has been drawn up following consultation between HMCTS and staff working for the Departmental Records Officer (DRO) in the Ministry of Justice.
2. As a public body, the MoJ takes its responsibilities for managing information seriously. These responsibilities include compliance with the Public Records Act 1958, General Data Protection Regulation (GDPR), the Data Protection Act 2018, Freedom of Information Act 2000 (FoIA) and amending legislation. The MoJ uses Records Retention and Disposition Schedules (RRDS) to manage its compliance with statutory obligations to identify what information and records we hold, how long we keep it and what should happen to these records at the end of that time.
3. The Tax Chamber's work is governed by The Tribunal Procedure (First-tier Tribunal) (Tax Chamber) Rules 2009.
4. The Tax Chamber covers:
  - a. Direct and indirect taxation
  - b. Seized goods
  - c. MPs' expenses

## More about this schedule

5. None of the records listed below are selected for permanent preservation and transfer to The National Archives (TNA). Information about historic records that have been transferred to TNA can be found in the footnotes below. The schedule is split into three sections:
  - a. Records unique to the Tax Chamber
  - b. Records held by various teams within HMCTS where a common retention and disposition policy is applied.
  - c. Records held by various teams within the MoJ and its associated bodies and where a common retention and disposition policy is applied.

6. If a Freedom of Information Act 2000 request or a subject access request under the General Data Protection Regulation and Data Protection Act 2018 is received, a hold must be put on the relevant records for at least **three months** after the request is resolved.<sup>1</sup>
7. While the Independent Inquiry into Child Sexual Abuse (IICSA) continues its investigations, the moratorium on the destruction of records of potential interest to IICSA remains in place. All government departments and their associated bodies (in common with other public sector bodies) are required to comply with the moratorium. All business areas should apply the moratorium to any records covered by the following criteria:
  - a. documents which contain or may contain content pertaining directly or indirectly to the sexual abuse of children or to child protection and care
  - b. the document types include, but are not limited to, correspondence, notes, emails, and case files, regardless of the format in which they are stored (digital, paper, CDs, etc)
  - c. for the purposes of this instruction, the word “children” relates to any person under the age of 18
  - d. further information about the moratorium is available on IICSA’s website at: <https://www.iicsa.org.uk/news/chair-of-the-inquiry-issues-guidance-on-destruction-of-documents>.
8. As part of its commitment to transparency, this schedule will be published on the MoJ’s webpage: <https://www.gov.uk/government/publications/record-retention-and-disposition-schedules>.

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<sup>1</sup> See rows 12 and 13 for maximum retention period

## The schedule

No.	Record type	Retention and disposition
<b>1. Unique records held by the Tax Chamber<sup>2</sup></b>		
1.	<p><b>Case papers (heard only in the First-tier Tribunal)</b></p> <p>a) Application cases (Taxes Management Act &amp; Finance Acts)</p> <p>b) Default Paper cases</p> <p>c) Basic cases</p> <p>d) Standard and Complex cases</p>	<p>If a judge instructs that a case record should be retained for longer than the period below, this instruction must be followed.</p> <p>Keep for <b>one year</b> from the date of disposal.</p> <p>Check if the record has been marked to show that a party has applied for permission to appeal to the Upper Tribunal:</p> <ul style="list-style-type: none"> <li>• if yes, follow retention for appeals set out in row 2 below</li> <li>• if no, then destroy</li> </ul>
2.	<p><b>Case papers appealed and accepted by Upper Tribunal or any other court</b></p>	<p>If a judge instructs that a case record should be retained for longer than the period below, this instruction must be followed.</p> <p><b>Appeals to Upper Tribunal</b> Keep for <b>one year</b> from the last action by the Upper Tribunal and then destroy.</p> <p><b>Appeals to any other court</b> Keep until notified by the court that the record is no longer required, or until one year from the date of the last action of the court (whichever is the earlier).</p> <p>Where the First-tier Tribunal is not notified of an appeal, the record will be treated as a routine case record.</p>
3.	Issued certificates	Permanently held by the Chamber
4.	Case papers withdrawn/settled cases	<p>Withdrawal/settlements: keep for <b>up to one year</b> and then destroy</p> <p>All other records: keep for <b>one year</b> and then destroy.</p>
5.	Case log	Keep all documents for <b>two years</b> and then destroy

<sup>2</sup> Historic records of Special Commissioners of Income Tax are held at TNA (classification EM: <https://discovery.nationalarchives.gov.uk/details/r/C107>) as are the records of the Value Added Tax Tribunals (classification CV: <https://discovery.nationalarchives.gov.uk/details/r/C68>)

No.	Record type	Retention and disposition
<b>2. Records managed by a common retention and disposition policy across HMCTS (applies to all jurisdictions)</b>		
6.	Tribunal Decisions <sup>3</sup>	<p>Decisions that have been published on the Chamber's website, and where no appeal to the Upper Tribunal or Higher Court has been made</p> <ul style="list-style-type: none"> <li>• Keep the original decision with the case (i.e <b>one year</b> from date of disposal)</li> </ul> <p>Unpublished decisions are held permanently by the Chamber</p>
7.	Recordings of hearings	Keep for the same period as the case papers (or case files) and then destroy
8.	Bundles	<p>Keep for <b>six months</b> from date of the last action by the Tribunal in the proceedings, namely:</p> <ul style="list-style-type: none"> <li>• Notification by the Tribunal of withdrawal or settlement of the appeal; or</li> <li>• Release of a decision that disposes of all issues in the proceedings.</li> </ul>
9.	<p>Records created as part of governance and assurance processes including:</p> <ul style="list-style-type: none"> <li>• Key Control Check Sheets (KCCS)</li> <li>• Standard Operating Controls (SOC)</li> <li>• Previous equivalents</li> </ul>	Destroy in line with the HMCTS Governance and Assurance RRDS
10.	Case management system records needed for statistical purposes	Copied and transferred to HMCTS Analysts at regular intervals under the terms of the Data Privacy Impact Assessment
<b>3. Records managed by a common retention and disposition policy</b>		
11.	Paper copies of records that have been digitised	Keep for up to <b>30 days</b> from date scanned (this allows for time to check that digital copies are usable) and then destroy.

<sup>3</sup> Some decisions of the Tax Chamber are published at: <https://www.gov.uk/tax-tribunal-decisions>

No.	Record type	Retention and disposition
12.	HR information (held by line managers)	Destroy in line with the <i>What to keep</i> <sup>4</sup> guidance
13.	Responses to Subject Access Requests	Keep for <b>nine months</b> and then destroy.
14.	Background information (held by business) for responses to: a) Parliamentary Questions (PQs) <sup>5</sup> b) Information requests made under: <ul style="list-style-type: none"> <li>• Freedom of Information Act<sup>6</sup></li> <li>• Environmental Information Regulations</li> </ul> <p><b>NB.</b> See footnotes showing where the answers to these requests are held</p>	Keep for <b>one year</b> and then review: <ul style="list-style-type: none"> <li>• Where operationally relevant, keep for <b>another year</b> and then repeat the process until the item is no longer needed.</li> </ul> Where no longer needed, destroy immediately.
15.	Finance and risk management information	Keep for <b>seven years</b> and then destroy.
16.	Business continuity plans	Updated annually. Keep previous versions for <b>three years</b> and then destroy.
17.	All other types of record not specified above, including copies of records which are owned by other business areas <sup>7</sup>	Keep for <b>three years</b> and then destroy.

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**Signed: 8 April 2022**

Date of Original Issue of RRDS: July 1999  
 Previously updated: July 2015

<sup>4</sup> *What to keep* is available at: <https://www.gov.uk/government/publications/record-retention-and-disposition-schedules>

<sup>5</sup> The answers to these requests are held by Ministers, Parliament, Strategy and Implementation (see row 37 of the MoJ HQ schedule)

<sup>6</sup> The answers to these requests are held by Disclosure (see row 40 of the MoJ HQ schedule)

<sup>7</sup> If the business identifies record types which need a new retention period, they should contact the DRO's team.