



Ministry  
of Justice



HM Courts &  
Tribunals Service

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

## Introduction

1. This schedule has been drawn up following consultation between the Upper Tribunal (Tax and Chancery Chamber) of HM Courts & Tribunals Service (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, the Data Protection Act 2018, Freedom of Information Act 2000 and amending legislation. The MoJ uses Records Retention and Disposition Schedules (RRDSs) to manage its compliance with its statutory obligation to identify what we hold, how long we keep it and what should happen to these records at the end of that time.
3. The Chamber's work is governed by The Tribunal Procedure (Upper Tribunal) Rules 2008 and amending rules.
4. The records described in this schedule are not selected for permanent preservation. This schedule is split into three tables:
  - a. Unique records held by the Upper Tribunal (Tax and Chancery Chamber).
  - b. Records with common policies across jurisdictions or that are subject to HMCTS corporate retention policies.
  - c. Records subject to MoJ's corporate retention policies.
5. 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 destruction of relevant records until 20 working days after the request is resolved.
6. While the Independent Inquiry into Child Sexual Abuse (IICSA) continues its work, the moratorium on the destruction of records of potential interest remains in place.

7. While the UK Covid-19 Inquiry continues its investigations, any records of potential interest to the Inquiry, as set out in published Terms of Reference, will be retained. Further information can be found at: <https://covid19.public-inquiry.uk/uk-covid-19-inquiry-terms-of-reference-2/>.
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>.

## The schedule

**Table A. Unique records held by the Upper Tribunal (Tax and Chancery Chamber)**

No.	Record type	Retention and disposition
1.	a) Appeals and applications from the First-tier Tax Tribunal b) Appeals and applications from the General Regulatory Chamber c) Judicial Reviews	Keep for <b>three years</b> from date of last action and then destroy.
2.	Cases referred from: <ul style="list-style-type: none"> <li>• Financial Conduct Authority</li> <li>• Prudential Regulation Authority</li> <li>• Pensions Regulator</li> <li>• Bank of England</li> <li>• HM Treasury</li> <li>• Ofgem</li> <li>• Secretary of State for International Trade or the Trade Remedies Authority</li> </ul>	Keep for <b>three years</b> from date of last action and then destroy.

**Table B. Records with common policies across jurisdictions or that are subject to HMCTS corporate retention policies**

No.	Record type	Retention and disposition
3.	Tribunal Decisions	Keep permanently in the Chamber <sup>1</sup>
4.	Recordings of hearings	Keep for <b>same period as for the case type</b> (rows 1–2) and then destroy
5.	Bundles	Keep for <b>three months</b> from the last hearing date and then destroy
6.	Records created as part of governance and assurance processes including: <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

**Table C. Records subject to MoJ’s corporate retention policies**

No.	Record type	Retention and disposition
7.	Paper copies of records that have been digitised	Keep for no longer than <b>30 days</b> from date scanned and then destroy <sup>2</sup> .
8.	HR information (held by line managers)	Destroy in line with the <i>What to keep</i> <sup>3</sup> guidance
9.	Finance and risk management	Destroy <b>seven years</b> from end of financial year

<sup>1</sup> From April 2022, judges’ clerks are now transferring decisions to The National Archives for publication at: [https://caselaw.nationalarchives.gov.uk/judgments/advanced\\_search?court=ukut-tcc](https://caselaw.nationalarchives.gov.uk/judgments/advanced_search?court=ukut-tcc). Some Tax and Chancery decisions (from 2005-) are available at: <https://www.gov.uk/tax-and-chancery-tribunal-decisions>

<sup>2</sup> This allows for time to check that digital copies are usable before destruction

<sup>3</sup> *What to keep* is available at: <https://www.gov.uk/government/publications/record-retention-and-disposition-schedules>

No.	Record type	Retention and disposition
10.	Business continuity plans	Updated annually. Keep previous versions for <b>three years</b> and then destroy.
11.	All other types of record not specified above, including copies of records which are owned by other business areas <sup>4</sup>	Keep for up to <b>three years</b> and then destroy.

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**Signed: 22 December 2022**

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<sup>4</sup> If the business identifies record types which need a new retention period, they should contact the DRO's team.