

Retention of Documents - Minimum periods of retention.

Accounting Records		Retention in years
AB1	Ancillary books of account and supporting schedules	15
AF1	Annual financial statements	15
AF2	Annual financial statements working papers	4
BI1	Bank instructions	4
BS1	Bank statements and vouchers	4
BX1	Bills of exchange	6
BA1	Books of account	15
CB1	Cash books	15
CH1	Cheques	4
CS1	Consolidation schedules	15
CR1	Costing records	5
CR2	Creditors' invoices and statements	5
CL1	Creditors' ledgers	15
DL1	Debtors' ledgers	15
DS1	Debtors' statements	4
DS1	Deposit slips	4
DV1	Dividend and interest payment lists (listed company)	15
FA1	Fixed asset register	15
GL1	General ledgers	15
GR1	Goods received notes	4
IS1	Insolvent businesses	3
PA1	Payrolls	7
PT1	Petty cash books	15
PU1	Purchases invoices (with supporting documentation)	4
PJ1	Purchase journals (with supporting documentation)	15
PO1	Purchase Orders	4
RS1	Railage and shipping documents	4
RC1	Receipts	4
SI1	Sales invoices (with supporting documentation)	4
SJ1	Sales journals	15
SH1	Second hand goods Details of acquisition and disposal	3
SD1	Shipping documents – inwards and outwards (after completion of shipment date)	2
ST1	Stock records (supporting schedules)	15
SS1	Stock sheets	4
YEND	Year end working papers for companies	4

Document		Period of retention
Contracts and Agreements		Retention in years
CAGRE	Agreements of historical significance	Permanently
CDEBT	Debts (The Prescription Act should be referred to as the period depends on the type of debts)	30-Apr
CINDE	Indemnities and guarantees (after date of expiry)	5
CLICE	Licensing agreements (after date of expiry)	5
CRENT	Rental and hire purchase agreements, suspended sale agreements (after date of expiry)	

Document		Period of retention
Correspondence		Retention in years
DGEN	General	3
DACC	Accounting related	5
DAGR	Agreements (after termination)	5

Document		Period of retention
Employee Records		Retention in years
EACC	Accident books and records	7
EAPP	Application for jobs – unsuccessful	1
EREM	Apprentice records of remuneration	3
EARB	Arbitration award records	3
ECOL	Collective agreement records	3
EDET	Determination records made in respect of Wage Act	3
EDIS	Dispute records prescribed details of any:	
	Strike	
	Lockout	
	Protest action involving employees	
EEXP	Expense accounts	4
EFAC	Factory register	Permanently
EPAYR	Payrolls	7
EPERS	Personal records of organisation's executives (for historical purposes)	Permanently
ESAL	Salary revision schedules	7
EWAG	Salary wage register	7
ESTAF	Staff records (after date employment ceases)	7
ETAX	Tax returns – employees	4
ETIM	Time and piecework records	7
EUNE	Unemployment insurance contributor's card	Until service terminated
EWSR	Wage and salary records (including overtime details)	7
EWORk	Workmen's Compensation documents	3

Document		Period of retention
Insurance		Retention in years
ICLA	Claim reports and accidents reports (after date of settlement)	3
IPOL	Policies (after date of lapse)	4

Document		Period of retention
Investment Records		Retention in years
ICERT	Certificates and other documents of title	Permanently or until sold
ISCHE	Schedules and documents (after date investment sold)	15
ISHAR	Share investment certificates	Permanently or until sold
ITRAN	Transfer of marketable securities	5

Document		Period of retention
Patents		Retention in years
PAGR	Patent agreement with staff	Duration of patent or service of employee
PARE	Report and opinion on patents and trademarks (after date of expiry)	5

Document		Period of retention
	Pension Records	Retention in years
PACT	Actuarial valuation reports	10
PCON	Contribution records	4
PFUN	Fund's annual account	Permanently
PGRO	Group health, life and personal accident policies (after date of final cessation of any benefit payable under the policy)	5
PIND	Individual life policies under "Top Hat" schemes (after date of final cessation of benefit)	5
PINV	Investment records	15
PMIN	Minutes of meetings of members and trustees	Permanently
PACC	Pension fund account records	15
PRUL	Pension fund rules (including superseded rules)	Permanently

Document		Period of retention
	Property Records	Retention in years
PRAGR	Agreements with architects and builders (after date of completion)	5
PRDEE	Deeds of title	disposed
PRLEA	Leases (after date of expiry of lease and all queries have been settled)	5
PRSEC	Sectional title records	Permanently
	Transfer duty records	Permanently

Document		Period of retention
	Share Registration Records	Retention in years
SACC	Acceptance forms	12
SACR	Accounting records of stock of brokers and carrier against shares	5
SALL	Allotment letters	12
SALS	Allotment sheets and return of allotment	15
SANN	Annual return and supporting documents	15
SAPP	Application forms	12
SCAN	Cancelled share of debenture certificates and balance receipts (many large transfer offices keep for one year only)	3
SCAS	Cancelled share transfer forms	12
SCHA	Change of address – notification	1
SDIV	Dividends and interest	3
	mandates (from date of receipt)	15
	paid warrants	until cleared
	payment lists	
	unclaimed	
SLET	Letters of indemnity for lost share certificates	Permanently
SPOW	Power of attorney, stop notices and similar court orders (from date person ceased to be a member)	15
SRED	Redemption / conversion discharge forms of endorsed certificates	12

Document		Period of retention
Statutory Records		Retention in years
RCOM	Combund company register including:	
RBRA	☑ Branch register	15
RIND	☑ Index of members	15
RREG	☑ Register of debenture holders	15
RDAT	☑ Register of directors' attendance	15
RDOF	☑ Register of directors and officers	15
RDCO	☑ Register of directors' interest on contracts	15
RMEM	☑ Register of members	15
RPLE	☑ Register of pledges and mortgages	15
	Documents of incorporation including:	
RCHA	☑ Certificate of change of name	Permanently
RINC	☑ Certificate of incorporation	Permanently
RBUS	☑ Certificate to commence business	Permanently
RFOU	☑ Founding statement and amendments (Close Corporations)	Permanently
RMAA	Memorandum and Articles of Association	Permanently
RMIN	Minutes of meetings (originals for:	
	☑ Board meetings	Permanently
	☑ Committee meetings	Permanently
	☑ General meetings	Permanently
	☑ Minute books	Permanently
	☑ Notification of change of address	1
	Notices of general and class meetings proxy forms:	
	☑ used	3
	☑ used at court convened meetings	3
	Special resolutions / resolutions passed at general / class meetings	
	class meetings	Permanently
	CM25	Permanently
	CM26	Permanently

Document		Period of retention
Tax Records		Retention in years
TINC	Income tax required records	4
TRET	Taxation returns and assessmentsRecords of subscriptions or levies paid by its members	15

Document		Period of retention
VAT Documentation		Retention in years
VBSD	Bank statements, deposit slips, stock lists paid by its member	Four years from last date of entry
VBAC	Books of accounts	Four years from last date of entry
VAET	Detailed records of the registered vendor's transactions	4
VINV	Invoices, tax invoices, credit and debit notes	Four years from last date of entry
VSYS	System documentation	
VCHA	Charts and codes of accounts	4
VMAN	Accounting system instruction manuals	4
VDOC	System and program documentation	4
	Other	4
<p>In the case of all other records that are not required for the submission of the income tax return, for a period of 5 years from the date of the last entry in any book, or, if not in book form, from date of completion of the transactions, acts or operations to which they relate.</p>		