

SRA Records Retention Schedule

Index

Contact	general enquires
Regulated Persons and Firms	records of individuals, law firms, providers of legal education, etc.
Risk	risk audits, risk register, risk reports
Regulatory	regulatory casework, service complaints and the handbook.
Management	board and committee papers and other meetings.
Business Support	advice, technical updates, team planning, training and communications.
Project	project records and contracts.
Management Information	management information reports and raw data.
Compliance	includes information compliance and AML compliance.
Human Resources	applicant and employee information
ICT	information held in accounts and mailboxes
Research and Analysis	research reports, analysis and data
Finance	

Version Control

Version no.	Approval date	Approved by	Key changes
1	May 2015	Executive Policy Forum	
2	Apr 2018	Senior Management Team	Updates to Members-Legal Services, Regulatory and FOI-DPA sections. HR, ICT and Research sections added.
3	Feb 2019	General Counsel	Updates to Risk, Regulatory, Management, Business Support, Transparency-DP and HR sections. Finance section added. Minor changes to formatting and wording throughout.
4	Nov 2019	General Counsel	Updates to Contact, Regulated Persons and Firms, Transparency-DP, HR and ICT sections.
5	Apr 2020	General Counsel	Updates to Regulated Persons and Firms, Regulatory.
6	Sep 2020	General Counsel	Updates to Regulatory and ICT.
7	Mar 2021	General Counsel	Updates to Regulated Persons and Firms, Regulatory, Management and Business Support.
8	Jan 2023	Director of Risk and Information Governance	Updates to wording in Regulatory, Management Information, references to UK GDPR updated throughout.
9	Jul 2023	Security Working Group	Updates to Contact, Regulated Persons and Firms, Regulatory, MI, Transparency-DP, ICT.
10	Jan 2024	Security Working Group	Updates to HR section
11	Mar 2024	Director of Risk and Information Governance	Updates to HR section
12	Jul 2025	Security Working Group	Updates throughout
13	Sept 2025	Security Working Group	Updates to Regulated Persons and Firms, Risk, and Compliance sections. Minor changes to wording throughout.

Contact

Record type	Exceptions - record type	Description	Trigger event	Retention period	Disposition	Justification/Rationale	Approval date	Audit trail
Case - Contact		Enquiry correspondence, call notes, etc. for general queries which are not progressed and no further action is anticipated/no potential for regulatory action. Includes diversity & inclusion guidance correspondence, extracts from the roll, replacement of admission certificate, certificates of good standing or attestation and case notes.	Date contact case closed	1 year	Destroy	Business need	May 2015	
	Audio recording of Contact Centre and Ethics Helpline calls (where captured)	General queries which are not progressed and no further action is anticipated/no potential for regulatory action. Recordings relating to other matters (e.g. complaints or held as evidence for regulatory matters) may be retained in line with the case they relate to. Selected calls may be kept beyond this timeframe for training purposes.	Date of call	2 months	Destroy	Business need. Personal data not kept longer than necessary in line with UK GDPR Article 5(1)(e) storage limitation principle	May 2015	
	Referrals to other agencies, e.g. Police.	Contact cases which are referred on to other agencies but are not progressed by the SRA.	Date contact case closed	6 years	Destroy	Management of Police Information, National Policing Improvement Agency.	May 2015	
Unmanaged CRM data		Adhoc enquiries and requests with no cross references	Date contact made	3 months	Destroy		May 2015	
Incoming mail (hardcopy)		All incoming mail with the exception of original documents which are returned to sender.	Date received	3 years	Destroy	Business need	Jul 2023	

Sensitivity: Public
Regulated Persons and Firms

Record type	Exceptions - record type	Description	Trigger event	Retention period	Disposition	Justification/Rationale	Approval date	Audit trail
Regulated or formerly regulated individuals and individuals subject to Section 43 Order or Section 99 Disqualification		Records relating to the process of regulating solicitors, excepting investigation cases.	Date of death, where this is not held date of birth, where this is not held date of creation. Date of death is the primary trigger.	25 years from date of death (where notified) or 120 years from date of birth/creation.	Destroy	Business need	Apr 2018	
Authorised or formerly authorised role holders		Records relating to authorised individuals as role holders.	Creation	Permanent	Permanent preservation	Business need	Sept 2025	
Trainees			End date of their last period of recognised training	25 years	Destroy	Business need	Apr 2018	
Non-authorised individuals		Individuals not associated with a role regulated or authorised by the SRA. Includes: Accountant; Employed in a Solicitor's Office; Unclassified Person; Barrister in England & Wales; Legal Executive	Date last employment record ended. If no employment record, date of account creation	7 years	Destroy	Business need	Apr 2018	
Regulated Legal Service Provider		Records relating to the process of regulating law firms, ABS's, etc excepting investigation cases.	Creation	Permanent	Permanent preservation	Business need	Apr 2018	
Recognised Provider of Legal Education - authorisation of establishment and course validation		Records relating to authorising an establishment to provide a legal practice course and records relating to validating the courses.	Date ceases to be authorised/exist	7 years	Destroy	Business need	May 2015	
Applications relating to individuals, legal service providers and providers of legal education		Records directly relating to any application for approval, authorisation or exemption made to the SRA, for example, practising certificate renewal, admissions, new firm authorisation, role holder approval, etc. Includes applications that are withdrawn. Can include forms, associated records and evidence (photocopies or scanned copies) such as DBS checks, health statements, bank account details, etc. Note any originals must be returned to the originator. Any evidence received, but not used as part of the application process must be destroyed.	Date case closed	50 years	Destroy	Business need	Jul 2025	
Records of non-admitted individuals directly relating to any pre-admission application made to the SRA pertaining to qualifying as a solicitor		Degree Equivalence, Qualified Lawyer Intra-UK exemption, and Qualified Lawyer Other exemptions. Includes applications that are withdrawn. Can include forms, associated records and evidence (photocopies or scanned copies). Any evidence received, but not used as part of the application process must be destroyed.	Date case closed	50 years	Destroy	Business need	Jul 2023	
Records of non-admitted individuals directly relating to Notification of Qualifying Work Experience made to the SRA pertaining to qualification for the SQE		Includes notifications that are withdrawn.	Date of receipt	50 years	Destroy	Business need	Jul 2023	
	Unsubmitted / draft applications and notifications	Created in MysRA but not submitted	Date created	6 months (180 days)	Destroy	Personal data not kept longer than necessary in line with UK GDPR Article 5(1)(e) storage limitation principle	Apr 2020	
System notifications to contacts		System generated notifications where CRM has notified a contact of an action or change.	Date created	12 months	Destroy	Business need	Jul 2023	
Regulatory notifications relating to individuals, legal service providers and providers of legal education		Includes notifications that a firm or individual is obliged to make to the SRA.	Date case closed	7 years	Destroy	Business need (Limitation Act 1980, prudent to retain 7 years (6+1) in case of comeback	Apr 2020	

Sensitivity: Public
Regulated Persons and Firms

SRA accountant reports or COFAs declaration they are satisfied that the firm is managing its client account in accordance with SRA rules.		Date of receipt	7 years	Destroy	Business need	Jul 2025
Application - Waiver	Applications for waiver of the outcomes contained in the Code of Conduct or the rules and regulations within the Handbook.	Date case closed	50 years	Destroy	Business need	Jul 2023
Application - Client Account Withdrawal	Authorisation applications for removal of client balances as provided for in the SRA Accounts Rules.	Date case closed	7 years	Destroy	Business need	Jul 2023
LPC pass lists	Individuals who have passed the LPC	Date created/received	50 years	Destroy	Business need	Nov 2019
Professional Indemnity Insurance (PII) Disclosure Requests	Requests for disclosure of a firm's indemnity insurance details	Date case closed	7 years	Destroy	Business need	Mar 2021

Sensitivity: Public

Risk

Record type	Exceptions - record type	Description	Trigger event	Retention period	Disposition	Justification/Rationale	Approval date	Audit trail
Risk Audits		For example, information security risk audit, monthly quality audit reports and monthly risk reports	Date created/carried out	7 years	Destroy	Management of Health and Safety at Work Regulations	Sept 2025	
Risk Register - Strategic		Relating to business risk activities, including the framework for managing these risks.	Date reported	Permanent	Permanent preservation	Business need. Retained permanently as part of committee and Board papers.	May 2015	
Risk Index, Framework and Outlook		Relating to regulatory risk matters (risks to the public). Including spring and autumn updates.	Date superseded	Permanent	Permanent preservation	Business need. Retained permanently as part of committee and Board papers.	May 2015	
Professional indemnity insurance - policies			Expiry of policy	7 years	Destroy	Limitation Act (1980 c.58)	Feb 2019	
Professional indemnity insurance - claims			Settlement / withdrawal of claim	7 years	Destroy	Limitation Act (1980 c.58)	Feb 2019	

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Regulatory

Record type	Exceptions - record type	Description	Trigger event	Retention period	Disposition	Justification/Rationale	Approval date	Audit trail
Case - Regulatory - resulting in a regulatory decision		Case resulting in a regulatory decision under the Regulatory and Disciplinary Procedure Rules (RDPRs) (rules 2.4, 2.7, 3.1, 3.2). Excludes regulatory decisions to take no further action under rule 2.4 where a letter of advice or warning is not issued. Can include reports of alleged misconduct, correspondence, associated records, copies of original documents where the SRA is a party to the Original Document, and evidence (photocopies or scanned copies) such as DBS checks, passport, health statements, bank account details, etc.	Date case closed	50 years	Destroy	Business need	Sep 2020	
Case - Regulatory - not resulting in a regulatory decision		Includes cases closed at initial assessment under rule 1.1 of the RDPRs and regulatory decisions to take no further action under rule 2.4 of the RDPRs where a letter of advice or warning is not issued. Can include reports of alleged misconduct, correspondence, associated records, copies of original documents where the SRA is a party to the Original Document, and evidence (photocopies or scanned copies) such as DBS checks, passport, health statements, bank account details, etc.	Date case closed	7 years	Destroy	Business need	Sep 2020	
	Original Documents, for example deeds, certificates, wills, conveyances, etc.		Date copy added to system	Permanent	Permanent preservation	Business need	May 2015	
Case - Cost recovery			Date case closed	12 years	Destroy	Limitation Act (1980 c58 s20(1))	Feb 2019	
Case - Intervention		Casework following an intervention, including statutory trust.	Date case closed	30 years	Destroy	Business need	Apr 2020	
Case - litigation and legal advice - contentious		Includes enforcement action, legal proceedings and legal advice on the same.	Date case closed	50 years	Destroy	Business need	Mar 2021	
Case - litigation and legal advice - non-contentious		Includes advice relating to investigations and referrals.	Date case closed	7 years	Review	Business need	Mar 2021	
Case - guidance on regulations		Includes guidance to the profession on rules and regulations.	Date case closed	7 years	Destroy	Business need	Jul 2023	
Anti Money Laundering (AML) proactive supervision		Records such as surveys and cases including visits, desk based reviews, risk assessments, thematic reviews and enquiries that are related to our work as an AML supervisor.	Date case closed	30 years	Destroy	Business need	Jul 2023	
	AML proactive supervision referred for Investigation	Includes AML proactive supervision cases referred for Investigation	Date case closed	50 years	Destroy	Business need	Jul 2025	
Service Complaints		Stage 1/2/3 complaints. Includes correspondence relating to complaint, Ex-gratia payment approval notes, may include call recordings where relevant	Date complaint closed	7 years	Review if flagged, otherwise destroy	Limitation Act (1980 c.58) with additional year in case of audit. Complex/ongoing cases may be flagged for review and retained accordingly.	Feb 2019	
Intelligence data and records		Includes records of disclosures to other agencies, the police and law enforcement.	Date created	7 years	Review	Personal data not kept longer than necessary in line with UK GDPR Article 5(1)(e) storage limitation principle, for long ongoing cases data and records is reviewed and retained accordingly.	May 2015	
SRA Handbook (Regulations)		Includes new editions and new releases.	Date superseded	Permanent	Permanent preservation	Business need. Approved and signed regulations will be retained permanently as part of committee and Board papers.	May 2015	
	SRA Handbook (Regulations)	Provides a track of any context and content changes. Includes initial proposal, draft versions, feedback, research, assessments, rejected proposals, etc	Date created	7 years	Destroy	Business need. A permanent record will be kept as part of committee and Board papers.	Jul 2025	
Consultation - Rules / Handbook		Relating to changes to rule/s or section/s of the handbook.	Date closed	7 years	Destroy	Business need. A permanent record will be kept as part of committee and Board papers.	Jul 2025	

Engagement with high impact firms	Records of engagements with high impact firms that are not specifically related to investigations. Includes meeting records, correspondence.	Creation	7 years	Destroy	Business need	Jul 2025
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Record type	Exceptions - record type	Description	Trigger event	Retention period	Disposition	Justification/Rationale	Approval date	Audit trail
SRA Committee and Board minutes, papers and agendas		This includes formal internal meeting papers and minutes, such as SMT, EPF and the Legal and Technical Forum. Approved and signed hardcopy / final approved electronic records.	Date approved	Permanent	Permanent preservation	Business need	May 2015	
Meeting minutes, papers and agendas		Includes team technical and managers meetings.	Date of meeting	7 years	Destroy	Business need	Jul 2025	

Sensitivity: Public
Business Support

Record type	Exceptions - record type	Description	Trigger event	Retention period	Disposition	Justification/Rationale	Approval date	Audit trail
Legal Advice		Includes advice provided by General Counsel, Legal Policy and external advisers. For example Legal Policy Advice Notes, Legal Advice (where of material relevance to our regulatory work), Thematic Supervision Topic Reports.	Date created	Permanent	Permanent preservation	Business need. Papers which form part of committee reports will be retained permanently as part of committee and Board papers, those not forming part of the committee record should still be retained permanently.	Mar 2021	
Technical newsletters/updates		For example, 'Setting the Standard'	Date created	15 years	Destroy	Business need	May 2015	
External Reports/Reviews		Final published version	Date created	Permanent	Permanent preservation	Business need.	May 2015	
Memorandums of Understanding			Date superseded	7 years	Destroy	Business need	Jul 2025	
Non-regulatory strategy and policy		Includes external and internal. e.g. Corporate Plan, Communications Strategy.	Date created	Permanent	Permanent preservation	Business need. Some records captured in committee and Board papers.	May 2015	
Team plans, standards, guidance, process		Includes internal plans, standards, guidance and processes.	Date Superseded	7 years	Destroy	Business need	Jul 2025	
Consultation - General		Not relating to changes to rule/s or section/s of the handbook.	Date closed	7 years	Destroy	Business need	Jul 2025	
Presentations, training, events		Internal and external, includes attendance records and feedback. Remove the events from the website once the event has taken place	Date of presentation or date training programme ends	7 years	Destroy	Business need/The National Archives guidance	Jul 2025	
Corporate branding guidance			Date created	Permanent	Permanent preservation	Business need. Retained permanently as part of committee and Board papers.	May 2015	
Media enquiry handling		Provides an audit trail of correspondence/contact with the media. Currently held on Vuelio.	Date created	10 years	Destroy	Business need	May 2015	
Internal and external communications		External include - news releases, briefing notes, e-newsletters, corporate publicity, videos and webinars. Internal include - Includes SRA weekly email, board decisions, Media watch update, messages from the CEO.	Date created	7 years	Destroy	Business need/The National Archives guidance	May 2015	
Stakeholder engagement		Records relating to engagement with external stakeholders, including: responses to external consultations; Chair/CEO correspondence with key stakeholders	Creation	7 years	Review	Business need	Feb 2019	
Structure charts			Date created	Permanent	Permanent preservation	Business need	May 2015	
SRA surveys		Includes internal and external. For example, employee engagement	Date created	Permanent	Permanent preservation	Business need. Report retained permanently as part of committee and Board papers	May 2015	
Published speeches			Date published	7 years	Destroy	Business need	May 2015	
SRA Annual reports			Date published	Permanent	Permanent preservation	Business need	May 2015	

Sensitivity: Public

Project

Record type	Exceptions - record type	Description	Trigger event	Retention period	Disposition	Justification/Rationale	Approval date	Audit trail
Project documentation			Date project closed	7 years	Destroy	Business need	May 2015	
Continuous Improvement process		Includes continuous improvement process, ideas review process and ad-hoc initiatives.	Decision date / handover to BAU	7 years	Destroy	Business need	Jul 2025	
Contract and Procurement documentation			Date contract ends	7 years	Destroy	Limitation Act 1980	May 2015	
	Contracts - signed		Date contract ends	7 years	Destroy	Limitation Act 1980	May 2015	
	Contracts - under seal		Date contract ends	12 years	Destroy	Limitation Act 1980	May 2015	

Record type	Exceptions - record type	Description	Trigger event	Retention period	Disposition	Justification/Rationale	Approval date	Audit trail
Management Information reports - project and groups		Reports for internal groups, meetings and projects with the exception of boards and committees.	Date published	7 years	Destroy	Business need	Jul 2025	
Management Information reports - external and board		Reports for external consumption and internal reports for board and committees. For example: Equality and Diversity reports, Data Protection Subject Access Request reports.	Date published	Permanent	Permanent preservation	Business need. Retained permanently as part of committee and Board papers.	May 2015	
	Raw data	gathered to enable the team to produce Management Information reports	Date report published	7 years	Destroy	Business need	Jul 2025	

Sensitivity: Public
Compliance

Record type	Exceptions - record type	Description	Trigger event	Retention period	Disposition	Justification/Rationale	Approval date	Audit trail
Information requests		Includes requests handled under Transparency Code, BAU, and data subject rights.	Date closed	7 years	Review	Business need	Nov 2019	
Information incidents		Includes near-misses.	Date closed	7 years	Review	Limitation Act (1980 c.58)	Nov 2019	
CCTV images			Date recorded	28 days	Destroy	Personal data not kept longer than necessary in line with UK GDPR Article 5(1)(e) storage limitation principle	May 2015	
Records of destruction		Includes destruction certificates and metadata stubs.	Creation	Permanent	Permanent preservation	Business need	Apr 2018	
Suspicious Activity Reports - money laundering / terrorist financing		Records relating to reports of suspicious activity which could amount to money laundering or terrorist financing. Includes internal reports and disclosures to the NCA.	Date internal report closed / date submitted to NCA	6 years	Destroy	Business need	Sept 2025	
Suspicious Activity Reports - sanctions breach		Records relating to reports of suspicious activity which could amount to a known or suspected Sanctions breach. Includes internal reports and any reports made to OFSI	Date internal report closed / date submitted to OFSI	6 years	Destroy	Business need	Sept 2025	

Sensitivity: Public
HR

Record type	Exceptions - record type	Description	Trigger event	Retention period	Disposition	Justification/Rationale	Approval date	Audit trail
Candidate profile		Candidate name, contact information and areas of interest	Last activity on account	18 months	Destroy	Business need	Jan 2024	
Applicant data		Including: cover letter, completed application forms, CV, D&I data	Application	18 months	Destroy	Business need	Jan 2024	
Employee personal files		Includes full career and employment history	Date employment ends	7 years	Destroy	1980 c.58 (Limitation Act), CIPD Guidance https://www.cipd.co.uk/knowledge/fundamentals/people/hr/keeping-records-factsheet	Jan 2024	Summary record of employment to be retained indefinitely.
PAYE records		Including P11D, P45 and P60	Creation	7 years	Destroy	HMRC guidance, 1980 c.58 (Limitation Act), 1970 c. 9 (Taxes Management Act)	Jan 2024	
Pension records		Pension contributions, pension application and change forms, pension regulatory reports	Date employment ends	7 years	Destroy	Pension Regulator Guidelines http://www.thepensionsregulator.gov.uk/docs/default-guidance-9.pdf	Jan 2024	

ICT

Record type	Exceptions - record type	Description	Trigger event	Retention period	Disposition	Justification/Rationale	Approval date	Audit trail
Email correspondence		All email correspondence sent and received by SRA staff. Emails identified and saved outside the email system (for example case related emails) will be retained in line with the records they relate to.	Date created	7 years	Destroy	Business need	Apr 2018	
Leavers IT accounts		OneDrive folders	Date employment ends	1 year	Destroy	Business need	Nov 2019	
Instant Messages		Conversation History for messages sent in Teams	Date created	30 days	Destroy	Business need	Sep 2020	
Meeting recordings and transcriptions		Only when participants opt to record or transcribe	Date created	120 days	Destroy	Business need	Jul 2023	
Deleted Items			Date deleted	30 days	Destroy	Business need	Nov 2019	
Junk Email			Date received	30 days	Destroy	Business need	Nov 2019	
Calendar items, tasks, meeting invitations.			Date task completed / event occurred / invitation sent	3 years	Destroy	Business need	Apr 2018	
IT Service management		Includes service requests, incidents, reported problems and change requests.	Date closed	3 years	Destroy	Business need	Nov 2019	System log.

Sensitivity: Public

Research

Record type	Exceptions - record type	Description	Trigger event	Retention period	Disposition	Justification/Rationale	Approval date	Audit trail
Research outputs		Includes reports, infographics, etc.	Date created	Permanent	Permanent preservation	Business need	Apr 2018	
Research data			Date research project completed	25 years	Review	Business need	Apr 2018	
Research working papers, notes, models		For example relating to; Risk Index, Framework, Outlook and Topic Papers.	Date research project completed	7 years	Destroy	Business need	Apr 2018	

Finance

Record type	Exceptions - record type	Description	Trigger event	Retention period	Disposition	Justification/Rationale	Approval date	Audit trail
Asset management		Records documenting the value of the organisation's capital assets.	Financial year end	7 years	Destroy	Finance Act (1998 c.36)	Feb 2019	
Budgets		Records documenting the monitoring of income and expenditure against annual operating budgets, and action taken to deal with variances.	Financial year end	7 years	Destroy	Business need	Feb 2019	
Cash management - Records documenting standing orders, direct debits etc.			Life of instruction	7 years	Destroy	Limitation Act (1980 c.58) with additional year in case of audit.	Feb 2019	
Cash management - Records documenting the opening, closure and routine administration of bank accounts, including deposits / withdrawals / transfers.			Closure of account	7 years	Destroy	Limitation Act (1980 c.58) with additional year in case of audit.	Feb 2019	
Financial accounting - Records documenting the issue of sales invoices and the processing of incoming payments.		Includes PC fee payments, annual periodic fee payments, payments for admission to the roll	Financial year end	7 years	Destroy	Companies Act (2006 c.46 s.388), VAT Act (1994 c.23 Schedule 11 s.6) and Finance Act (1998 c.36 Schedule 18, Part III), with additional year in case of audit.	Feb 2019	
Financial accounting - Records documenting the handling of petty cash.			Financial year end	7 years	Destroy	Companies Act (2006 c.46 s.388), VAT Act (1994 c.23 Schedule 11 s.6) and Finance Act (1998 c.36 Schedule 18, Part III), with additional year in case of audit.	Feb 2019	
Financial accounting - Records documenting the payment and/or reimbursement of employees' expenses and/or honoraria (and expenses to other parties).			Financial year end	7 years	Destroy	Companies Act (2006 c.46 s.388), VAT Act (1994 c.23 Schedule 11 s.6) and Finance Act (1998 c.36 Schedule 18, Part III), with additional year in case of audit.	Feb 2019	
Financial accounting - Records documenting the preparation of annual accounts			Financial year end	7 years	Destroy	Companies Act (2006 c.46 s.388)	Feb 2019	
Internal accounting		Records documenting the processing of internal accounting transactions between operating units (i.e. cross-charges).	Financial year end	7 years	Destroy	Business need	Feb 2019	
Investment - Records documenting the overall management of the organisation's financial investment portfolio.			Divestment	7 years	Destroy	Finance Act (1998 c.36)	Feb 2019	
Investment - Records documenting the purchase / sale of investments.			Financial year end	7 years	Destroy	Finance Act (1998 c.36)	Feb 2019	
Purchasing - Goods Received Notes / Goods Inwards Notes			Financial year end	7 years	Destroy	Companies Act (2006 c.46 s.388), VAT Act (1994 c.23 Schedule 11 s.6) and Finance Act (1998 c.36 Schedule 18, Part III), with additional year in case of audit.	Feb 2019	

Purchasing - Purchase Orders		Financial year end	7 years	Destroy	Companies Act (2006 c.46 s.388), VAT Act (1994 c.23 Schedule 11 s.6) and Finance Act (1998 c.36 Schedule 18, Part III), with additional year in case of audit.	Feb 2019
Purchasing - Records documenting internal authorisation for procurement.		Financial year end	7 years	Destroy	Business need	Feb 2019
Purchasing - Records documenting purchasing authorisation limits.		Authorisation superseded/ expired	7 years	Destroy	Business need	Feb 2019
Tax returns	Records documenting the preparation and filing of the organisation's tax returns.	Tax year end	7 years	Destroy	Companies Act (2006 c.46 s.388), VAT Act (1994 c.23 Schedule 11 s.6) and Finance Act (1998 c.36 Schedule 18, Part III), with additional year in case of audit.	Feb 2019
