HMRC - CH15500 - VAT: Retention Periods For Computer Records

Records produced by a computer system do not necessarily conform to the patterns of manual systems. Where you can establish a direct relationship between the two types of record keeping systems, and the person applies for a concession, you should apply the minimum retention periods shown in the table at CH15400. Otherwise, you should determine the documentation necessary to provide a satisfactory audit trail and the appropriate retention periods.

A shorter retention period must not be specified in any circumstances in which you suspect that avoidance is involved. To do so would be against HMRC’s counter-avoidance strategy.

Where information is preserved on computer media, the person must be able to convert the data into a satisfactory, legible form on request, see [Records produced by a computer system do not necessarily conform to the patterns of manual systems. Where you can establish a direct relationship between the two types of record keeping systems, and the person applies for a concession, you should apply the minimum retention periods shown in the table at CH15400. Otherwise, you should determine the documentation necessary to provide a satisfactory audit trail and the appropriate retention periods.

A shorter retention period must not be specified in any circumstances in which you suspect that avoidance is involved. To do so would be against HMRC’s counter-avoidance strategy.

Where information is preserved on computer media, the person must be able to convert the data into a satisfactory, legible form on request, see](https://www.gov.uk/hmrc-internal-manuals/compliance-handbook/ch13100) and CH13400. Accordingly, programs must be kept, or arrangements made to reconstruct data if programs are altered or upgraded.

For example

Josiah is currently using a program called “Records & Accounts version 2” but is eagerly awaiting version 3 of the program. If the data backup from version 2 is not compatible with version 3 then Josiah will need to keep the program disks for program 2 along with the data backup so that we may reconstruct the system later if needed. Alternatively, Josiah will need to make other arrangements so that he can access the data from version 2 if necessary.

This guidance is subject to any different requirements set out in a special scheme, see CH12400.

Previous page

Next page