

CLIENT DATA RETENTION GUIDELINES

Important note

Please note that these are guidelines only, which set minimum retention periods for both physical files and electronically held data. If there is a genuine business need to retain data for a longer period, please contact a Partner or the firm's Data Protection Officer.

ANTI-MONEY LAUNDERING RECORDS

Records of client identity and verification checks made under our client due diligence procedure must be retained for five years after the business relationship ends or the transaction completes.

CLIENT FILES

Matter type	Minimum Retention period
Trust	End of trust period or date of vesting plus 6 years Documents relevant to VAT liability—6 years Tax papers—12 years after the end of the trust period
Matters on behalf of minors	6 years from the date of the client attaining 18 years
Wills	Indefinitely
Tax	12 years after the end of the period or assessment
Financial services (transactions and commissions effected or received under the SRA Financial Services (Conduct of Business) Rules 2001)	6 years
All other client matter files	6 years