

Reference	Description	Statutory Provisions	Retention Period	Action at End of Retention	Contains Personal Information	Indicative Protective Marking	Notes	Secondary Reference
<b>CX1</b>	<b>Council Tax Support</b>							
<b>CX1.1</b>	<b>Support Appeals</b>							
CX1.1.1	Backdated claims	Local Government Finance Act 1992	Retain from last action for 6 years	SECURE DISPOSAL	Y	OFFICIAL		
CX1.1.2	Current claims	Local Government Finance Act 1992	Retain from last action for 6 years	SECURE DISPOSAL	Y	OFFICIAL		
CX1.1.3	New claims	Local Government Finance Act 1992	Retain from last action for 6 years	SECURE DISPOSAL	Y	OFFICIAL		
<b>CX1.2</b>	<b>Overpayment</b>							<b>HB1.4</b>
CX1.2.1	Overpayment of council tax support	Local Government Finance Act 1992	Retain from date overpayment resolved for 6 years	SECURE DISPOSAL	Y	OFFICIAL		
<b>CX1.3</b>	<b>Benefit Renewal</b>							
CX1.3.1	Renewal of council tax support	Local Government Finance Act 1992	Retain from year records created for 6 years	SECURE DISPOSAL	Y	OFFICIAL		
<b>CX1.4</b>	<b>Discounts/Reductions</b>							
CX1.4.1	Discounts made to council tax	Local Government Finance Act 1992	Retain from year records created for 6 years	SECURE DISPOSAL	Y	OFFICIAL	All records may need to be kept from 1st April 1993 as legislation around backdating is not specified	

CX1.4.2	Council tax band reductions	Local Government Finance Act 1992	Retain from year records created for 6 years	SECURE DISPOSAL	N	OFFICIAL	All records may need to be kept from 1st April 1993 as legislation around backdating is not specified	
<b>CX1.5 Exemptions</b>								
CX1.5.1	Concil tax exemptions	Local Government Finance Act 1992	Retain from year records created for 6 years	SECURE DISPOSAL	N	OFFICIAL		
<b>CX1.6 Account</b>								
CX1.6.1	Enquiries about council tax	Local Government Finance Act 1992	Retain from year records created for 6 years	SECURE DISPOSAL	N	NOT PROTECTIVE LY MARKED		
<b>CX1.7 Annual</b>								
CX1.7.1	Council tax annual notification	Local Government Finance Act 1992	Retain from year records created for 6 years	SECURE DISPOSAL	N	NOT PROTECTIVE LY MARKED		
<b>CX1.8 Benefits Fraud</b>								
								<b>HB1.3</b>
<b>CX1.9 Discretionary</b>								
								<b>HB1.5</b>
<b>CX2 Business Rates</b>								
<b>CX2.1 Relief</b>								
CX2.1.1	Reduction in business rates to business owners	Local Government Finance Act 1992	Retain from date of last payment for 6 years	SECURE DISPOSAL	N	OFFICIAL		
<b>CX2.2 Supplement</b>								
CX2.2.1	Implementation and management of a business rate supplement	Local Government Finance Act 1992	Retain from date of last payment for 6 years	SECURE DISPOSAL	N	OFFICIAL		
<b>CX2.3 Account Enquiries</b>								

CX2.3.1	Enquiries about business rates	Local Government Finance Act 1992	Retain from date of last payment for 6 years	SECURE DISPOSAL	N	OFFICIAL		
<b>CX2.4 Annual Notification</b>								
CX2.4.1	Provision of the business rates annual notification to businesses	Local Government Finance Act 1992	Retain from date of last payment for 6 years	SECURE DISPOSAL	N	NOT PROTECTIVELY MARKED		
<b>CX3 Debt</b>								
<b>CX3.1 Debt Enforcement</b>								
CX3.1.1	Debt enforcement	HMRC - Compliance Handbook Manual CH15400	Retain from year records created for 6 years	SECURE DISPOSAL	Y	OFFICIAL		
<b>CX3.2 Debt Recovery</b>								
CX3.2.1	Case files relating to debt recovery	Limitation Act 1980 (Section 2)	Retain from close of case for 6 years	SECURE DISPOSAL	Y	OFFICIAL		
<b>CX4 Service Delivery Consultation</b>								<b>CM3.1</b>

Y OFFICIAL  
N OFFICIAL - SENSITIVE  
NOT PROTECTIVELY MARKED