

Reference	Description	Statutory Provisions	Retention Period	Action at End of Retention	Contains Personal Information	Indicative Protective Marking	Notes	Secondary Reference
CX1	Council Tax Support							
CX1.1	Support Appeals							
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		
CX1.2	Overpayment							HB1.4
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		
CX1.3	Benefit Renewal							
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		
CX1.4	Discounts/Reductions							
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	
CX1.5 Exemptions								
CX1.5.1	Concil tax exemptions	Local Government Finance Act 1992	Retain from year records created for 6 years	SECURE DISPOSAL	N	OFFICIAL		
CX1.6 Account								
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		
CX1.7 Annual								
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		
CX1.8 Benefits Fraud								
								HB1.3
CX1.9 Discretionary								
								HB1.5
CX2 Business Rates								
CX2.1 Relief								
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		
CX2.2 Supplement								
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		
CX2.3 Account Enquiries								

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		
CX2.4 Annual Notification								
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		
CX3 Debt								
CX3.1 Debt Enforcement								
CX3.1.1	Debt enforcement	HMRC - Compliance Handbook Manual CH15400	Retain from year records created for 6 years	SECURE DISPOSAL	Y	OFFICIAL		
CX3.2 Debt Recovery								
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		
CX4 Service Delivery Consultation								CM3.1

Y OFFICIAL
N OFFICIAL - SENSITIVE
NOT PROTECTIVELY MARKED