

# **DOCUMENT RETENTION POLICY**

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#### 1. **Objective**

- 1.1 HES is committed to carry out its business in a legal manner. HES has a duty to handle the retention of personal data in accordance with the data protection laws and retain proper records of business activities to meet other legal and regulatory requirements.
- 1.2 For the basic principles on how HES approaches data privacy, please refer to this topic in the Code of Conduct. For further background you can refer to the Privacy Policy and the data protection Statements.
- 1.3 While the Code of Conduct sets out the basic principles that all HES Personnel should follow, this Policy provides further guidance on the retention of documents and records. It should be read and understood by all employees of the Business Development, Finance, HR and Legal departments, as these employees need to handle (personal) data and documents frequently as part of their job function. This Policy may also be read by any other employee of HES that would like to obtain further guidance on this topic.

TERM	DEFINITION
HES	HES International and all wholly-owned or controlled direct and indirect subsidiaries of HES International, as well as joint ventures in which HES holds a majority interest.
HES Personnel	Any board of directors member, officer, employee, or independent contractor of HES and its group companies and majority joint ventures.
Personal Data	Means any information which relates to an identifiable living individual. This definition is very wide and captures almost any information (from a person's name to their mobile number) to the extent that it relates to a living individual who can be identified.
Policy	This Document Retention Policy.
Processing	Means collecting, storing, analysing, using, disclosing, archiving, deleting or doing absolutely anything else with Personal Data.
Sensitive Personal Data	Personal Data which relates to an individual's race, ethnicity, political opinion, religion, trade union membership, genetic data, biometric data, health, sex life or sexual orientation, criminal convictions and offences.





- 1.4 Other related and/or applicable policies:
  - Code of Conduct
  - **Privacy Policy**
- 1.5 Annexes:
  - Annex 1: Retention periods under Dutch Law
  - Annex 2: Retention periods under Belgian Law
  - Annex 3: Retention periods under French Law
  - Annex 4: Retention periods under German Law
  - Annex 5: Retention periods under UK Law
  - Annex 6: Retention periods under Polish Law

#### **Applicability and governance** 2.

- 2.1 This Policy applies to HES and all wholly-owned or controlled direct and indirect subsidiaries of HES. Specifically, it applies to every employee, director or officer of these entities. Third Parties, including agents, representatives, consultants or other contract staff that are working for or on behalf of these entities, must also adhere to these guidelines. In any country or region where the requirements of applicable law(s), directives or practices establish a higher standard, HES must meet those standards. Individual businesses may supplement these procedures with any additional requirements they wish to put in place.
- 2.2 HES will ensure that this Policy, or a policy with equivalent standards, is applicable to joint ventures in which HES holds a minority interest.
- 2.3 The Chief Compliance Officer, with the support of local compliance officers, is responsible for the development and implementation of this Policy. The Chief Compliance Officer is the ultimate owner of these guidelines and carries ultimate responsibility for them.

#### 3. **Document retention**

## **Purpose**

- 3.1 The purpose of this Policy is to provide guidance on the management, retention and disposal of documentation, including those documents that contain Personal Data processed by or on behalf of HES and, in particular, to ensure that:
  - Relevant information is readily accessible for legitimate business use.
  - Records are adequately protected and maintained.



- Records are created, managed and disposed of in accordance with applicable regulatory record-keeping requirements and business needs.
- Records which are no longer required are discarded at the appropriate time.
- Applicable legal duties to preserve materials relevant to a pending or anticipated legal proceeding, audit or investigation are satisfied.

## **Key principles**

- 3.2 Generally, with regard to retaining Personal Data the following guiding data retention principles apply:
  - Fairness: all of our Processing of Personal Data must be fair, proportionate and compatible with the purposes for which the data were collected.
  - Necessity: we delete Personal Data when they are no longer needed. This means that Personal Data must be deleted when we no longer need such data, for example where:
    - the Personal Data are inaccurate.
    - the relevant contract has been performed.
    - an individual has withdrawn their consent to the Processing (i.e. if consent is relied upon to justify the Processing).
  - Security: we ensure that Personal Data are protected by appropriate security measures.

However, there are legal or regulatory requirements which require us to retain records, including Personal Data, for a specified period, such as tax or trade laws. You must therefore carefully consider for each record:

- whether any legal or regulatory requirements specify a retention period for the relevant record (including Personal Data) to be Processed or stored.
- how long HES will need to retain the relevant record for the proposed Processing activity.
- whether the duration of the proposed retention period is necessary for the purposes of the relevant Processing activity.

### Sensitive Personal Data

- 3.3 Particular care should be taken with regard to Sensitive Personal Data, which are subject to enhanced requirements.
- 3.4 To the extent possible, circumstances in which HES is required to collect or generate Sensitive Personal Data for business, evidential or compliance purposes should be identified in advance, and





- appropriate document management systems should be identified in which such Sensitive Personal Data should be stored subject to high levels of technical and organisational security, to be accessed and used only for the relevant purposes.
- 3.5 HES' personnel should be instructed not to collect or generate Sensitive Personal Data in other circumstances, and not to store them in other document management systems, unless it is essential to do so for business or compliance purposes.
- 3.6 Sensitive Personal Data should be destroyed as soon as is consistent with HES' business, evidential and compliance needs.

### Overview of retention periods

- 3.7 In the Annexes 1-6 to this Policy, the various retention periods per jurisdiction for different types of categories of data, Personal Data and records are set out. The proposed retention period should be no less than the corresponding minimum period as specified in the relevant annex, but should also not be stored any longer unless this is necessary.
- 3.8 In case you consider that due to exceptional circumstances documents should be kept for either a shorter or longer period than the relevant recommended retention period, you should contact your local compliance officer or the Chief Compliance Officer (please refer to section 5 for their contact details). In addition, in the event an annex does not include a specific retention period, or a maximum retention period, for the data that is being stored, you should consider what retention period is justified by the relevant purpose of Processing. When in doubt, you can contact your local compliance officer or the Chief Compliance Officer. This person can help you determine the correct retention period.
- 3.9 Retention periods apply to all formats of records, i.e. paper and electronic, unless specifically stated otherwise.

## Handling of data during the retention period

3.10 HES' Privacy Policy contains information on how Personal Data should be saved and used during the retention period. You should consult HES' Privacy Policy for information on how Personal Data should be stored and processed during the period for which it is retained.

#### Data deletion

- 3.11 To ensure that Personal Data and records are disposed of effectively and securely, please follow the guidance below:
  - Review any arrangements for dealing with old records to ensure they are securely disposed of and advise anyone holding records of those arrangements.



- Hard copy records should be destroyed by means such as shredding or disposed via specially designated and secured collection, in order to avoid the risk of disclosure/leak when complete documents simply being put out with general waste.
- Do not assume that the "delete" key on a computer based system necessarily permanently removes a record from the system. Check that computer records that are to be deleted are removed completely.
- Ensure that any computer equipment on which at any point in time, Personal Data was stored, is only discarded or sold on when all records have been completely removed.
- 3.12 If in doubt, authorisation and written approval should be obtained your local compliance officer or the Chief Compliance Officer (please refer to section 5).
- 3.13 For the avoidance of doubt, records that may be relevant in any current or expected litigation, dispute resolution, or regulatory inquiry may not be deleted in any circumstance without prior written approval from the local compliance officer or the Chief Compliance Officer. If in any doubt as to the relevance of any record in relation to current or expected litigation, dispute resolution or regulatory inquiry, contact your local compliance officer or the Chief Compliance Officer (please refer to section 5).

#### 4. Consequences

- 4.1 A violation of data retention rules can lead to significant fines and penalties and can cause serious damage to HES' reputation.
- 4.2 A violation can also have personal consequences, including disciplinary action or dismissal. Certain violations may also have to be reported to (regulatory) authorities, which could lead to further action from these authorities (towards HES or specific individuals).
- 4.3 Therefore, it is paramount that this Policy is strictly complied with.

#### Seeking advice or reporting conduct 5.

- 5.1 If you are aware of any (possible) violation of this Policy you must report this to your local compliance officer or the Chief Compliance Officer. You can also contact your local compliance officer in case of any questions.
- 5.2 Please refer to the Whistleblower Policy for further guidance and an explanation on (i) how you can report a concern and (ii) the procedures applicable to any report that is made.
- 5.3 While it is your duty to report a violation when you become aware of it, early reporting gives HES the opportunity to detect a risk early and thereby hopefully mitigating possible harmful consequences.



5.4 HES does not tolerate any retaliation against any person reporting any (possible) violation in good faith. Any form of such retaliation will be seen as a violation of this Code of Conduct.

### **Update history** 6.

VERSION	REVISED BY	DESCRIPTION	REVISION DATE



# **ANNEX 1**

## **RETENTION PERIODS UNDER DUTCH LAW**

Corpo	TYPE OF DOCUMENT rate documents	ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS  BASED ON A) LOCAL LAW AND B)  OTHER REASON OR RECOMMENATION
1.	All types of corporate (internal) documents, including:  Company accounts  Budgets  Books of account and records  Profit and loss accounts  Payment records  Resolutions and/or minutes of meetings (from shareholders, the supervisory board and the management board)	<ul> <li>(a) Minimum 7 years from the date of preparation of the documents (Article 2:10(3) Dutch Civil Code ("DCC") (Burgerlijk Wetboek); Article 3:15i DCC, and Article 52 General tax act ("GTA") (Algemene wet inzake de rijksbelastingen).</li> <li>(b) Recommendation: Statutory minimum period as set forth under (a) and for a period of twenty years on a case-by-case basis if required to serve as evidence in any potential litigation.</li> <li>NB: A copy (physical or digital) of the shareholders register has no minimum</li> </ul>	<ul> <li>(A) None under statute.</li> <li>(B) Recommendation: retain as long as the company exists (and at least for a period of twenty years as provided under 1.(b)).</li> <li>Reason for Recommendation: common commercial practice.</li> </ul>



			International
	(amendments to) Articles of association	expiration date and must be retained and	
		updated as long as the company exists.	
	Shareholder's register		
		Reason for Recommendation: (a) and art.	
	Board regulations	3:306 DCC provides that civil claims are	
		normally time-barred after 20 years.	
	• Etc.		
2.	Accounting and financial documentation,	(a) Minimum 7 years from the date of	(A) None under statute
	including:	preparation of the documents (Art.	
		2:394(6) DCC and 2:392(1) DCC, and Art.	(B) <b>Recommendation:</b> retain as long as the
	Financial statements	52 GTA).	company exists (and at least for a period
		32 3114.	of twenty years as provided under
	Audit reports	(b) <b>Recommendation:</b> Statutory minimum	2.(b)).
		period as set forth under (a) and for a	(-7)
	Audit records	period of twenty years on a case-by-case	Reason for Recommendation: common
		basis if required to serve as evidence in	commercial practice.
	Accounts	•	· ·
		any potential litigation.	
	• Etc.	Reason for Recommendation: (a) and Art.	
		3:306 DCC provides that civil claims are	
		normally time-barred after 20 years.	
		normany time-parred after 20 years.	
Comm	nercial contracts		
3.	All types of agreements, including	(a) Minimum 7 years from the date that the	(A) None under statute.
		document has ceased to be effective (Art.	
	Contracts	2:10(3) and 3:15i DCC).	(B) Recommendation: Recommended to
		,	retain for 20 years where it concerns
	Permits		documents that may be required to
	- Termits		documents that may be required to



			International	
	<ul> <li>Certificates</li> </ul>	Licenses to be kept for the duration of their	serve as evidence in any potential	
		lifespan and for a minimum period of 7 years	litigation.	
	• Licenses	after termination / expiration.		
			Reason for Recommendation: Art. 3:306 and	
	Non-disclosure agreements (only insofar a	(b) Recommendation: Statutory minimum	3:110 DCC provide that civil claims are	
	penalty is included)	period as set forth under (a) and for a	normally time-barred after 20 years.	
		period of twenty years on a case-by-case		
	<ul> <li>Other type of confidentiality agreements</li> </ul>	basis if required to serve as evidence in		
	(only insofar a penalty is included)	any potential litigation.		
		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
	<ul> <li>Non-competition arrangement (only</li> </ul>	Reason for Recommendation: (a) and Art.		
	insofar a penalty is included)	3:306 and 3:110 DCC provide that civil claims		
		are normally time-barred after 20 years.		
	<ul> <li>Documentation relating to service</li> </ul>	are normally time barred after 25 years.		
	providers including (but not limited to)			
	lawyers, notaries and accountants			
	• Etc.			
4.	Insurance plans and policies	(a) Minimum 7 years from the date that the	(A) None under statute.	
		document has ceased to be effective (Art.		
		2:10 and 3:15i DCC).	(B) Recommendation: Retain during 7 year	
			statutory minimum period.	
		(b) Recommendation: Statutory minimum		
		period as set forth under (a).	Reason for Recommendation: No apparent	
			reason to retain for a longer period.	
		Reason for Recommendation: (a).		
Human	n Resources			
Tiumai	Trainan Resources			



5.	Employment contracts (including any addenda)	<ul> <li>(a) Minimum 7 years from the date that the employment agreement is terminated (Art. 2:10 DCC and 3:15i DCC, and Art. 52 GTA).</li> <li>(b) Recommendation: Statutory minimum period as set forth under (a).</li> </ul>	(A) None under statute.  (B) Recommendation: Recommended to retain for statutory minimum period of seven years.  Reason for Recommendation: Once the
		Reason for Recommendation: (a).	required statutory minimum retention period provided under 5(a) has lapsed, we see no apparent legitimate interest pursuant to article 6 (f) GDPR to retain the personal data.
6.	<ul> <li>(Expat) records of foreign employees, including:</li> <li>Work permit</li> <li>Visa (applications)</li> <li>Etc.</li> </ul>	(a) None under statute.  This is different with regard to the copy of an identity card, residence permit, etc. which the factual employer of a foreign/expat employee who formally is employed with another employer needs to keep in its administration for a minimum period of 5 years after the end of the calendar year in which the (factual) employment of this foreign national has ended (article 15(4) of the Foreigners Employment Act (Wet Arbeid Vreemdelingen)).  (b) Recommendation:	<ul> <li>(A) None under statute.</li> <li>(B) Guidance Dutch Data Protection         Authority (Autoriteit         Persoonsgegevens): maximum 2 years         after the employment agreement is         terminated.</li> <li>Recommendation: maximum 2 years after the         employment is terminated (in line with the         Guidance of the DDPA). With regard to the         documents referred to under 6(a), period of 5         years after the end of the calendar year in         which the factual employment of the foreign         employee ended.</li> </ul>



		<ul> <li>5 years for documents referenced under (a)</li> <li>2 years for other documents</li> <li>Reason for Recommendation: Legal obligation and guidance local data protection authority (see under 6.(B))</li> </ul>	Reason for Recommendation: see above.
7.	Personal contact information, including:	(a) None under statute.	(A) None under statute.
	<ul> <li>Home address</li> <li>National insurance number</li> <li>Etc.</li> </ul>	<ul><li>(b) Recommendation: Up to 2 years after the employment is terminated.</li><li>Reason for Recommendation: apply local DPA guidance (see under 7(B)).</li></ul>	(B) Guidance Dutch Data Protection Authority: maximum 2 years after the employment is terminated.  Recommendation: maximum 2 years after the employment is terminated (in line with the Guidance of the DDPA).  Reason for Recommendation: see above.
8.	<ul> <li>Emergency details, including:</li> <li>Emergency contact</li> <li>Emergency contact information</li> </ul>	<ul> <li>(a) None under statute.</li> <li>(b) Recommendation: Date of termination of employment.</li> <li>Reason for Recommendation: we see no apparent legitimate interest pursuant to article 6 (f) GDPR to retain the personal data</li> </ul>	<ul> <li>(A) None under statute.</li> <li>(B) Recommendation: maximum 2 years after termination of the employment.</li> <li>Reason for Recommendation: apply guidance of Dutch DPA in respect of other employee related personal data.</li> </ul>



		beyond the maximum term recommended under 8(B).	
9.	Employee ID copy	<ul> <li>(a) Minimum five years after the end of the calendar year in which the employment agreement is terminated (Art. 28 Wage Withholding Tax Act 1964 ("WWTA") (Wet op de Loonbelasting 1964); Art. 7.5 Implementation regulations WWTA 2011).</li> <li>(b) Recommendation: Statutory minimum period as set forth under (a).</li> <li>Reason for Recommendation: (a)</li> </ul>	<ul> <li>(A) None under statute.</li> <li>(B) Recommendation: Maximum five years after the end of the calendar year in which the employment agreement is terminated.</li> <li>Reason for Recommendation: Once the required statutory minimum retention period referenced under 9(a) has lapsed, we see no apparent legitimate interest pursuant to article 6 (f) GDPR to retain the personal data.</li> </ul>
10.	Information regarding absence of employees and information on specific mobility events, including:  • Absence, such as maternal, parental leave and related documentation  • Time off, such as statutory leave entitlement and documentation of leave against entitlement  • Notification of pregnancy and related health information	<ul> <li>(a) None under statute.</li> <li>(b) Recommendation: 2 years from the date of termination of the employment agreement.</li> <li>Reason for Recommendation: suggest to apply local DPA guidance as to maximum period.</li> </ul>	<ul> <li>(A) None under statute.</li> <li>(B) Guidance Dutch Data Protection         Authority: maximum 2 years from the         date of termination of the employment         agreement.</li> <li>Recommendation: maximum 2 years after the         employment is terminated (in line with the         Guidance of the DDPA).</li> <li>Reason for Recommendation: see above.</li> </ul>



	<ul> <li>Secondments (such as expat agreements, relocation package)</li> <li>Etc.</li> </ul>		
11.	Results of / documentation from internal investigations on employees (for example from email reviews or interviews)	<ul> <li>(a) None under statute.</li> <li>(b) Recommendation: up to 2 years from the date of termination of the employment agreement.</li> <li>Should the investigation be of a general nature – not focusing on one employee – the underlying material that includes personal data should be deleted as soon as the investigation is concluded and a general report has been drafted.</li> <li>Reason for Recommendation: suggest to apply local DPA guidance as to maximum period.</li> </ul>	<ul> <li>(A) None under statute.</li> <li>(B) Guidance Dutch Data Protection         Authority: max 2 years from the date of termination of the employment agreement.</li> <li>Should the investigation be of a general nature – not focusing on one employee – the underlying material that includes personal data should be deleted as soon as the investigation is concluded and a general report has been drafted.</li> <li>Recommendation: see above.</li> <li>Reason for Recommendation: see above.</li> </ul>
12.	Documentation and information in relation to biannual appraisals, including:  Minutes from biannual appraisal meetings  Appraisal process	<ul><li>(a) None under statute.</li><li>(b) Recommendation: retain for up to 2 years from the date of termination of the employment agreement.</li></ul>	(A) None under statute.  (B) Guidance Dutch Data Protection Authority: Maximum 2 years from the date of termination of the employment agreement.



	Biannual development plans	Reason for Recommendation: apply maximum period under DPA guidance.	Recommendation: See above.
	• Etc.		Reason for Recommendation: See above.
Inform	nation regarding payments to employees		
13.	<ul> <li>Administration, including:         <ul> <li>Wage administration, including all untaxed repayments</li> </ul> </li> <li>Salary administration (e.g. information relevant for the calculation of salary and remunerations and for the calculation of taxes and premiums)</li> <li>Specific salary administration (i.e. church affiliation, degree of disability and trade union membership)</li> </ul>	<ul> <li>(a) Wage administration needs to be retained for a minimum of 7 years after the year following the fiscal year to which the information relates (Articles 6, 23 and 28 WWTA, and Art. 52 GTA).</li> <li>Salary administration and specific salary administration need to be retained for a minimum of 7 years after the year following the fiscal year to which the information relates (Articles 2:10 and 3:15i DCC, Art. 52 GTA).</li> <li>(b) Recommendation: Statutory minimum period of 7 years (for all three types of administration).</li> <li>Reason for Recommendation: See above.</li> </ul>	<ul> <li>(A) None under statute for any of the three types of administration.</li> <li>(B) Recommendation:         <ul> <li>With regard to wage administration and salary administration: Up to 20 years in connection with requirement to serve as evidence in any potential litigation.</li> </ul> </li> <li>Reason for Recommendation: Art. 3:306 DCC provides that civil claims are normally timebarred after 20 years.</li> <li>With regard to specific salary administration: Maximum 2 years after the employment is terminated, unless necessary to comply with a legal retention obligation (as stated under minimum period) (Guidance Dutch Data Protection Authority).</li> </ul>
			Reason for Recommendation: see above.



			International
14.	Personal contact information required for	(a) None under statute.	(A) None under statute
	<ul><li>payroll purposes, including:</li><li>Bank account</li><li>Marital status</li><li>Etc.</li></ul>	<ul><li>(b) Recommendation: Up to 2 years after the employment is terminated.</li><li>Reason for Recommendation: apply local DPA guidance (see under 14 (B)).</li></ul>	(B) Guidance Dutch Data Protection Authority: max 2 years after the employment is terminated.  Recommendation: maximum 2 years after the employment is terminated (in line with the Guidance of the DDPA).
			Reason for Recommendation: see above.
15.	<ul> <li>Severance pay records and compensation documentation, more in particular:</li> <li>Severance pay records and calculations of severance payments)<sup>1</sup></li> <li>Compensation documentation and information (other than payroll and pensions, health plans, e.g., bonus letters, letters on salary increase)</li> </ul>	<ul> <li>(a) Administration needs to be retained for a minimum of 7 years after the year following the fiscal year to which the information relates (Articles 2:10 and 3:15i DCC, Art. 52 GTA).</li> <li>(b) Recommendation: Statutory minimum period as set forth under (a)</li> <li>Reason for Recommendation: (a)</li> </ul>	<ul> <li>(A) None under statute.</li> <li>(B) Guidance Dutch Data Protection         Authority: Maximum 2 years after the         employment is terminated, unless         necessary to comply with a legal         retention obligation (as stated under         minimum period).</li> <li>Recommendation: maximum 2 years after the         employment is terminated (in line with the         Guidance of the DDPA).</li> <li>Reason for Recommendation: See above.</li> </ul>

<sup>&</sup>lt;sup>1</sup> **CC Note**: Please also refer to the category "Termination of employment agreements".



16.	Equity information and documents in relation	(a) Administration needs to be retained for a	(A) None under statute.
	thereto, including:	minimum of 7 years after the year	
		following the fiscal year to which the	(B) Guidance Dutch Data Protection
	Share plan documentation	information relates (article 2:10 DCC,	Authority: Maximum 2 years after the
		article 3:15i DCC, article 52 Gta).	employment is terminated, unless
	Letters on vesting of shares		necessary to comply with a legal
	- Information on status of a with	(b) Recommendation: Statutory minimum	retention obligation (as stated under
	Information on status of equity	period as set forth under (a)	minimum period).
	Statements	Reason for Recommendation: (a)	Recommendation: maximum 2 years after the
	• Etc.		employment is terminated (in line with the
	200		Guidance of the DDPA).
			Reason for Recommendation: see above.
17.	Travel and expenses information, including:	(a) Administration needs to be retained for a	(A) None under statute.
		minimum of 7 years after the year	
	Expenses claims forms	following the fiscal year to which the	(B) Guidance Dutch Data Protection
		information relates (article 2:10 DCC)	Authority: Maximum 2 years after the
	Expenses receipts		employment is terminated, unless
		(b) Recommendation: Statutory minimum	necessary to comply with a legal
	Data on reimbursements made	period as set forth under (a)	retention obligation (as stated under
	• Etc.		minimum period).
		Reason for Recommendation: (a)	
			<b>Recommendation:</b> maximum 2 years after the
			employment is terminated (in line with the
			Guidance of the DDPA).
			Reason for Recommendation: See above.



Inform	nation regarding pensions		
18.	All business data and records relating to pension plans and schemes, including:  Business data  Pension administration  Early retirement  Etc.	<ul> <li>(a) Administration needs to be retained by the pension provider and the employer for a minimum of 7 years after the year following the fiscal year to which the information relates (Art. 169 Pensions Act (Pensioenwet); Art. 164 Occupational pension scheme (obligatory membership) Act (Wet verplichte beroepspensioenregeling), and Art. 52 GTA).</li> <li>(b) Recommendation: Statutory minimum period as set forth under (a)</li> <li>Reason for Recommendation: (a)</li> </ul>	<ul> <li>(A) None under statute.</li> <li>(B) Recommendation: Retain for statutory minimum period.</li> <li>Reason for Recommendation: See above under (A).</li> </ul>
19.	Pension documentation and information, including:  Pension offer  Pension status  Individual pension plan documentation  Etc.	<ul> <li>(a) Administration needs to be retained for a minimum of 7 years as from 1 January of the year following the fiscal year to which the information relates (Articles 2:10 and 3:15i DCC, Art. 52 GTA).</li> <li>(b) Recommendation: In practice all pension providers will keep all information related to the accrual by a participant up to seven years after termination of participation.</li> </ul>	<ul> <li>(A) None under statute.</li> <li>(B) Other reason: Seven years after termination of participation in the relevant pension plan.</li> <li>Recommendation: See above.</li> <li>Reason for Recommendation: market practice.</li> </ul>



ted information of employees uments with health-related information in	practice.	
ıments with health-related information in		
Medical records (provided by company doctor) including individual reintegration plans, treatments and workplace adaptations  Documents relating to accidents occurred at work  Health-related information and documentation (other than disability status, e.g., notification of inability to work, sickness record, information and documentation on reintegration measures)	<ul> <li>(a) None under statute.</li> <li>(b) Recommendation: retain for up to 2 years from the date of termination of the employment agreement.</li> <li>Reason for Recommendation: apply maximum period under DPA guidance.</li> </ul>	<ul> <li>(A) None under statute.</li> <li>(B) Guidance Dutch Data Protection         Authority: Maximum 2 years from the         date of termination of the employment         agreement.</li> <li>Recommendation: maximum 2 years after the         employment is terminated (in line with the         Guidance of the DDPA).</li> <li>Reason for Recommendation: See above.</li> </ul>
Etc.		
di Dairi Hiddi Mid	octor) including individual reintegration lans, treatments and workplace daptations  occuments relating to accidents occurred t work  lealth-related information and occumentation (other than disability tatus, e.g., notification of inability to work, sickness record, information and occumentation on reintegration neasures)	Medical records (provided by company octor) including individual reintegration clans, treatments and workplace daptations  Occuments relating to accidents occurred t work  Mealth-related information and occumentation (other than disability tatus, e.g., notification of inability to vork, sickness record, information and occumentation on reintegration measures)  from the date of termination of the employment agreement.  Reason for Recommendation: apply maximum period under DPA guidance.



21. Information regarding the employee's work performance – disciplinary documentation and information, including:

- Any warnings
- Any performance improvement plans
- Supervisor reviews
- Employee self-review
- Development goals
- Reprimands
- Talent documentation and information (e.g. talent identification)
- Training and development (trainings attended, training records, passed/failed trainings and tests)
- Organization information (Business Unit, job title, job grade, job contact details, etc.)
- Etc.

(a) None under statute.

(b) **Recommendation:** retain for up to 2 years from the date of termination of the employment agreement.

**Reason for Recommendation:** apply maximum period under DPA guidance.

(A) None under statute.

(B) Guidance Dutch Data Protection
Authority: Maximum 2 years from the date of termination of the employment agreement.

Recommendation: See above.

**Reason for Recommendation:** See above.

Electronically available information on employees



				International
22.	Employee information publicly available to	(a) None under statute.	(A) N	None under statute.
	other employees (e.g. intranet)			
		(b) <b>Recommendation:</b> retain for up to 2 years	(B) <b>G</b>	Guidance Dutch Data Protection
		from the date of termination of the	Α	Authority: Maximum 2 years from the
		employment agreement.	d	date of termination of the employment
			а	greement.
		Reason for Recommendation: apply		
		maximum period under DPA guidance.	Recom	mendation: See above.
			Reason	n for Recommendation: See above.
23.	Other electronically available information on	(a) None under statute.	(A) N	None under statute.
	employees, including:			
		(b) <b>Recommendation:</b> retain for up to period	(B) <b>G</b>	Guidance Dutch Data Protection
	Employee data in network and computer	of six months from the date the	A	Authority; Article 32 – 36 Exemption
	systems (e.g. emails)	information was obtained.		Decree DPA. Maximum 6 months from
	, , , ,		t	he date the information was obtained.2
	Communication equipment used by	Reason for Recommendation: apply max.		
	employees	period under DPA guidance.	Recom	mendation: maximum 6 months from
			the dat	te the information was obtained (in line
	Access controls			ne Guidance of the DDPA).
	Other internal administration		Reasor	n for Recommendation: See above.

<sup>2</sup> CC Note: The Exemption Decree Dutch Data Protection Act (*Vrijstellingsbesluit Wet bescherming persoonsgegevens*) is no longer in force as of 25 May 2018. The Dutch Data Protection Authority (*Autoriteit Persoonsgegevens*) has not updated its guidance on this topic after the entry into force of the GDPR. However, we believe that this guidance can still be used as the principles in relation to data retention have not been changed.



24.	Information relating to employment	(a) None under statute.	(A) None under statute.
	termination, including:		
		(b) <b>Recommendation:</b> retain for up to 2 years	(B) Guidance Dutch Data Protection
	<ul> <li>Notice of termination/ resignation</li> </ul>	from the date of termination of the	Authority: Maximum 2 years from the
	_	employment agreement.	date of termination of the employment
	<ul> <li>Termination/ settlement agreement</li> </ul>		agreement.
		Reason for Recommendation: apply	
	Written correspondence related to	maximum period under DPA guidance.	Recommendation: See above.
	termination		
			Reason for Recommendation: See above.
	Exit interview		
	. Outplacement equations		
	Outplacement agreement and		
	arrangements		
Custon	ns		
25.	Invoicing and accounts information:	(a) Minimum 7 years following the financial	(A) None under statute.
		year to which the information refers, or:	
	General ledger		(B) <b>No guidance</b> issued by local data privacy
		<ul> <li>For goods that have been released</li> </ul>	authority.
	Account receivable record	for free circulation (other than under	
		third bullet point below): the end of	Recommendation: during statutory minimum
	Accounts payable record	the year that the declaration for the	period of 7 years.
	• (tender of) Sales records invoices	release for free circulation is accepted	Reason for Recommendation: GDPR
	<ul> <li>Accounts</li> </ul>		
		<ul> <li>For goods that have been declared</li> </ul>	
	Consignment notes	for export; the end of the year that	
	Ü	the declaration for export is accepted	



			,
• Inventories	<ul> <li>For goods that have been released for free circulation free from rights or with lowered import duties based on their special designation; the end of the year that the customs control has been lifted</li> <li>For goods that fall under a different</li> </ul>		
	customs procedure or have been placed in temporary storage: the end of the year in which the relevant customs procedure has been cleared or the placement in temporary storage has ended		
	(Art. 52 GTA, Art. 1:32 General Customs Act ( <i>Algemene douanewet</i> ), Art. 51 Union Customs Code.)		
	(b) Recommendation: See above.  Reason for Recommendation: See above.		
Information and documents accessible and acceptable to customs, and that are required for the performance of formalities and checks.	<ul><li>(a) Minimum 3 years after the date of preparation of the document (Article 15 and 51 Union Customs Code).</li><li>(b) Recommendation: See under (a) above.</li></ul>	(A) (B)	None under statute.  No guidance issued by local data privacy authority
	Information and documents accessible and acceptable to customs, and that are required	for free circulation free from rights or with lowered import duties based on their special designation; the end of the year that the customs control has been lifted  • For goods that fall under a different customs procedure or have been placed in temporary storage: the end of the year in which the relevant customs procedure has been cleared or the placement in temporary storage has ended  (Art. 52 GTA, Art. 1:32 General Customs Act (Algemene douanewet), Art. 51 Union Customs Code.)  (b) Recommendation: See above.  Reason for Recommendation: See above.  Information and documents accessible and acceptable to customs, and that are required for the performance of formalities and checks.	for free circulation free from rights or with lowered import duties based on their special designation; the end of the year that the customs control has been lifted  • For goods that fall under a different customs procedure or have been placed in temporary storage: the end of the year in which the relevant customs procedure has been cleared or the placement in temporary storage has ended  (Art. 52 GTA, Art. 1:32 General Customs Act (Algemene douanewet), Art. 51 Union Customs Code.)  (b) Recommendation: See above.  Reason for Recommendation: See above.  Information and documents accessible and acceptable to customs, and that are required for the performance of formalities and checks.  (a) Minimum 3 years after the date of preparation of the document (Article 15 and 51 Union Customs Code).



			International
		Reason for Recommendation: See under (a)	Recommendation: during statutory minimum
		above.	period of 3 years as set forth under 26(a).
			Reason for Recommendation: GDPR
27.	Where a customs control determines that a customs debt needs to be revised.	<ul> <li>(a) Extension of the minimum term with 3         years from the end of the initial 3-year         term as set forth under 26(a) (article 51         Union Customs Code).</li> <li>(b) Recommendation: See under (a) above.</li> <li>Reason for Recommendation: See under (a)         above.</li> </ul>	<ul> <li>(A) None under statute.</li> <li>(B) No guidance issued by local data privacy authority</li> <li>Recommendation: during statutory minimum extension period of 3 years as set forth under 27(a).</li> <li>Reason for Recommendation: GDPR</li> </ul>
Other	personal data		
28.	Information in relation to visitors to company premises (e.g. name, company, time of visit, person visited, license plate, etc.)	<ul> <li>(a) None under statute.</li> <li>(b) Recommendation: Up to 6 months after the date of the visit.</li> <li>Reason for Recommendation: apply DPA guidance as to max. period.</li> </ul>	<ul> <li>(A) None under statute.</li> <li>(B) Guidance Dutch Data Protection         Authority; Article 37(6) Exemption         Decree DPA: maximum 6 months after         the date of the visit.<sup>3</sup></li> <li>Recommendation: See above.</li> </ul>

<sup>&</sup>lt;sup>3</sup> **CC Note:** The Exemption Decree Dutch Data Protection Act (*Vrijstellingsbesluit Wet bescherming persoonsgegevens*) is no longer in force as of 25 May 2018. The Dutch Data Protection Authority (*Autoriteit Persoonsgegevens*) has not updated its guidance on this topic after the entry into force of the GDPR. However, we believe that this guidance can still be used as the principles in relation to data retention have not been changed.



			Reason for Recommendation: See above.
29.	Camera recordings	(a) None under statute.	(A) None under statute.
		<ul><li>(b) Recommendation: up to 4 weeks as of the minute of the recording.</li><li>Reason for Recommendation: apply Dutch DPA guidance as to max. period.</li></ul>	(B) Guidance Dutch Data Protection Authority: maximum of 4 weeks as of the minute of the fragment making. In the event of the recording of an incident, until the settlement thereof.  Recommendation: See above.
			Reason for Recommendation: See above.
30.	Data subject access requests and responses	(a) None under statute.	(A) None under statute.
		<ul><li>(b) Recommendation: Up to 20 years as of the date of the request or response on a case-by-case basis if required to serve as evidence in any potential litigation.</li><li>Reason for Recommendation:</li></ul>	(B) Recommendation: retain for 20 years as of the date of the request or response where it concerns information that may be required to serve as evidence in any potential litigation.
		Art. 3:306 and 3:310 DCC provides that civil claims are normally time-barred after 20 years.	Reason for Recommendation: Art. 3:306 and 3:310 DCC provides that civil claims are normally time-barred after 20 years.



# **ANNEX 2**

## **RETENTION PERIODS UNDER BELGIAN LAW**

Corpor	TYPE OF DOCUMENT rate documents	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
1.	All types of corporate (internal) documents,	(a) Minimum 7 years as of 1st January of the	(A) None under statute.
	<ul> <li>including:</li> <li>Company accounts</li> <li>Budgets</li> <li>Books of account and records</li> <li>Profit and loss accounts</li> <li>Payment records</li> <li>Resolutions and/or minutes of meetings (from shareholders, the supervisory board and the management board)</li> </ul>	year following the closing date of the annual accounts; Article III.86-88 of the Belgian Code of Economic Law ("CEL") (Code de droit économique/Wetboek van economisch recht); Article 2:102 of the Belgian Company Code ("BCC") (Code des sociétés et des associations/Wetboek van vennootschappen en verenigingen); Article 353 et seq. of the Belgian Income Tax Code ("BITC") (Code des impôts sur les revenus/Wetboek Inkomstenbelasting); Article 60 Belgian VAT Code ("BVATC") (Code la taxe sur la valeur ajoutée/Wetboek van de belasting over toegevoegde waarde)).	(B) Recommendation: retain as long as the company exists and at least for a period of 20 years as provided under 1(b).  Reason for recommendation: 2262 bis Belgian Civil Code provide that civil claims are normally time-barred after 20 years.



		International
	MINIMUM RETENTION PERIODS BASED	MAXIMUM RETENTION PERIODS
TYPE OF DOCUMENT	ON A) LOCAL LAW AND B) OTHER	BASED ON A) LOCAL LAW AND B)
	REASON OR RECOMMENATION	OTHER REASON OR RECOMMENATION
Amendments to articles of association	(b) Recommendation: Statutory minimum	
	period, as set forth under (a) above and	
<ul> <li>Shareholder's register</li> </ul>	for a period of 20 years on a case-by-case	
	basis if required to serve as evidence in	
Board regulations	any potential litigation.	
• Etc.		
etc.	<b>Reason for recommendation:</b> The statute of	
	limitations foresees limitation of claims after	
	the lapsing of the following delays; 10 years as	
	from the due date of the obligation for claims	
	with regard to personal contractual claims; 5	
	years for personal tort claims after the party	
	became aware of the damage or 20 years	
	after the damaging event, respectively. It is in	
	the interest of the company to retain	
	documents which could be used in litigation	
	proceedings for the duration of these periods	
	(Article 2262 et seq Belgian Civil Code).	



		·	International
2.	TYPE OF DOCUMENT  Accounting and financial documentation, including:	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION  (a) Minimum 7 years as of 1st January of the year following the closing date of the	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION  (A) None under statute.  (B) Recommendation: retains for 8 years
	<ul><li>Financial statements</li><li>Audit reports</li></ul>	annual accounts (Article III.86-88 CEL; Article 2:102 BCC; Article 60 BVATC; Article 353 et seq. BITC).	and, if required, on a case-by-case basis for a period of 20 years as provided under 2(b).
	Audit records	(b) <b>Recommendation:</b> Statutory minimum period as set forth under (a) above and	Reason for recommendation: 2262 bis
	• Accounts	for a period of twenty years on a case-by- case basis if required to serve as evidence	Belgian Civil Code provide that civil claims are normally time-barred after 20 years.
	• Etc.	in any potential litigation.	
		Reason for recommendation: (a) above and	
		2262bis Belgian Civil Code provide that civil	
		claims are normally time-barred after	
		maximum 20 years.	
Comm	ercial contracts		
3.	All types of agreements, including:	(a) No statutory minimum period.	(A) None under statute.
	• Contracts	However, given the general nature of the list,	(B) Recommendation: Recommended to
		this may include documents that are relevant	retain for 8 years, and for 20 years
	• Permits	for accounting purposes: for example, a	where it concerns documents that may
		contract with a service provider must be kept	, and the second
			I.



			International
	TYPE OF DOCUMENT	ON A) LOCAL LAW AND B) OTHER	MAXIMUM RETENTION PERIODS  BASED ON A) LOCAL LAW AND B)
		REASON OR RECOMMENATION	OTHER REASON OR RECOMMENATION
	<ul> <li>Certificates</li> <li>Licenses</li> <li>Non-disclosure agreements (only insofar as a penalty is included)</li> <li>Other type of confidentiality agreements (only insofar as a penalty is included)</li> <li>Non-competition arrangement (only insofar as a penalty is included)</li> <li>Documentation relating to service providers, including (but not limited to) lawyers, notaries and accountants</li> <li>Etc.</li> </ul>	as evidence for accounting purposes. Hence, the retention period of a minimum of 7 years as of 1st January of the year following the closing date of the annual accounts must be used for those documents; Article III.86-88 CEL and Article 2:102 BCC.  Licenses to be kept for the duration of their lifespan and for a minimum period of 7 years after termination / expiration.  (b) Recommendation: Statutory minimum period, as set forth under (a) above and for a period of 20 years on a case-by-case basis if required to serve as evidence in any potential litigation.  Reason for recommendation: (a) above and 2262bis Belgian Civil Code provide that civil claims are normally time-barred after maximum 20 years.	be required to serve as evidence in any potential litigation.  Reason for recommendation: 2262 bis Belgian Civil Code provide that civil claims are normally time-barred after 20 years (see section 1. "Reason for Recommendation").
4.	Insurance plans and policies	(a) For work accident and labour wellbeing insurances, any declaration and form completed in relation to accident must be	(A) None under statute.



			International
		MINIMUM RETENTION PERIODS BASED	MAXIMUM RETENTION PERIODS
	TYPE OF DOCUMENT	ON A) LOCAL LAW AND B) OTHER	BASED ON A) LOCAL LAW AND B)
		REASON OR RECOMMENATION	OTHER REASON OR RECOMMENATION
		kept for 10 years as of the date of the	(B) <b>Recommendation:</b> Retain for 10 year
		filling of the document (position of the	statutory minimum or during the
		Belgian regulator, the FSMA).	lifespan of the policy.
		For other insurances : no minimal	Reason for recommendation: No apparent
		retention period. The document must,	reason to retain for a longer period.
		however, be retained for as long as the	0 p
		policy or plan is in force.	
		(b) Recommendation: Statutory minimum	
		period as set forth under (a) above.	
		Reason for recommendation: (a) above.	
Hum	an Resources		
5.	Employment contracts (including any	(a) Standard employment contracts: None	(A) None under statute for standard and
	addenda)	under statute. However, claims based on	specific employment contracts.
		the employment contract are time-barred	
		after 1 year following the termination of	(B) Recommendation: Same retention
		the employment contract and 5 years	period as the minimum period <i>i.e.</i>
		following the event which gives rise to the	(i) for standard employment
		claim (without this period of 5 years	contracts: 1 year after
		exceeding the 1 year statute of limitations	termination of the
		as referred to above). (Article 15 Law of 3	employment contract or 5
			employment contract of 5



		International
	MINIMUM RETENTION PERIODS BASED	MAXIMUM RETENTION PERIODS
TYPE OF DOCUMENT	ON A) LOCAL LAW AND B) OTHER	BASED ON A) LOCAL LAW AND B)
	REASON OR RECOMMENATION	OTHER REASON OR RECOMMENATION
	July 1978). For civil claims related to	years after occurrence of
	criminal law liability: claims are time-	suspicious events, whichever
	barred 5 years after occurrence of the	is the longest) and
	event.	
		(ii) for specific employment
	Specific employment contracts (Art. 2	<b>contracts:</b> 5 years from the
	and 25 Royal Decree of 8 <sup>th</sup> August 1980	day after the last day of the
	relating to the retention of social	execution of the contract,
	documents):	
		unless the company has reasonable and
	Student employment contracts: 5 years	proportionate grounds to apply a longer
	from the day after the last day of the	retention period under the GDPR.
	execution of the contract.	Reason for recommendation: Once the
	Employment contracts for home	required statutory minimum retention period
	working ("overeenkomst voor	provided under 5(a) has lapsed, we see no
	tewerkstelling van huisarbeiders"): 5	apparent legitimate interest pursuant to
	years from the day after the last day of	article 6 (f) GDPR to retain the personal data
	the execution of the contract.	, , , , , , , , , , , , , , , , , , , ,
	the execution of the contract.	
	<ul> <li>Specific training contracts</li> </ul>	
	("beroepsinlevingsovereenkomsten"): 5	
	years from the day after the last day of	
	the execution of the contract.	
	3 5 5 6 6 6 6 6	



TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS  BASED ON A) LOCAL LAW AND B)  OTHER REASON OR RECOMMENATION
	<ul> <li>Mobility budget agreement         ("overeenkomst over het         mobiliteitsbudget"): 5 years from the         day after the last day of the execution         of the contract.</li> </ul>	
	<ul> <li>Mobility allowance agreement ("overeenkomst over de mobiliteitsvergoeding"): 5 years from the day after the last day of the execution of the contract.</li> </ul>	
	(b) <b>Recommendation:</b> Retaining the standard employment agreements and addenda minimally up to 1 year after termination of the employment contract or 5 years after occurrence of suspicious events (whichever is the longest).	
	Retaining the specific employment agreements and addenda minimally 5 years from the day after the last day of the execution of the contract.	



			International
		MINIMUM RETENTION PERIODS BASED	MAXIMUM RETENTION PERIODS
	TYPE OF DOCUMENT	ON A) LOCAL LAW AND B) OTHER	BASED ON A) LOCAL LAW AND B)
		REASON OR RECOMMENATION	OTHER REASON OR RECOMMENATION
		Reason for recommendation: (a) above.	
6.	(Expat) records of foreign employees,	(a) None under statute.	(A) None under statute.
	including:		
		(b) <b>Recommendation:</b> Retaining the	(B) <b>Recommendation:</b> Same retention
	Work permits	documents minimally up to 1 year after	period as the minimum period unless
		termination of the employment contract	the company has reasonable and
	Visa applications	or 5 years after occurrence of suspicious	proportionate grounds to apply a longer
	. 540	events (whichever is the longest).	retention period under the GDPR.
	• Etc.		
		Reason for recommendation: Different	Reason for recommendation: Once the
		limitation periods might apply as set out in	limitation periods set out in section 5, have
		section 5.	lapsed, we see no apparent legitimate interest
			pursuant to article 6 (f) GDPR to retain the
			personal data.
7.	Personal contact information, including:	(a) None under statute as such.	(A) None under statute.
	Home address	Note that, when the information is recorded	(B) Recommendation: Same retention
		in: the general and special staff registers,	period as the minimum period unless
	National insurance number	specific retention periods apply, i.e. 5 years	the company has reasonable and
		from the date of the last mandatory	proportionate grounds to apply a longer
	• Etc.	inscription of this information in the general	retention period under the GDPR.
		and special staff registers (Article 2 and 25 of	
		the Royal Decree of 8 August 1980). When the	Reason for recommendation: Once the
		information is recorded in the employee's	minimum retention period provided under
		1	1



		International
	MINIMUM RETENTION PERIODS BASED	MAXIMUM RETENTION PERIODS
TYPE OF DOCUMENT	ON A) LOCAL LAW AND B) OTHER	BASED ON A) LOCAL LAW AND B)
	REASON OR RECOMMENATION	OTHER REASON OR RECOMMENATION
	individual account, a specific retention period	7(a) or the limitation periods set out in
	also applies, i.e. 5 years from the end of the	section 5 has lapsed, we see no apparent
	calendar year to which the account relates	legitimate interest pursuant to article 6(f)
	(Article 2, 15 and 16 of the Royal Decree of 8	GDPR to retain the personal data.
	August 1980).	
	(h) December of the Determinant	
	-	
	· ·	
	•	
	events (whichever is the longest).	
	When the information is recorded in: the	
	general and special staff registers, retain	
	for 5 years from the date of the last	
	mandatory inscription of this information	
	in the general and special staff registers.	
	Miles while information is accorded to the	
	•	
	to which the account relates.	
	Reason for recommendation: Different	
	limitation periods might apply as set out in	
	YPE OF DOCUMENT	PYPE OF DOCUMENT  ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION  individual account, a specific retention period also applies, i.e. 5 years from the end of the calendar year to which the account relates (Article 2, 15 and 16 of the Royal Decree of 8 August 1980).  (b) Recommendation: Retaining the documents minimally up to 1 year after termination of the employment contract or 5 years after occurrence of suspicious events (whichever is the longest).  When the information is recorded in: the general and special staff registers, retain for 5 years from the date of the last mandatory inscription of this information in the general and special staff registers.  When the information is recorded in the employee's individual account, retain for 5 years from the end of the calendar year to which the account relates.  Reason for recommendation: Different



			International
		MINIMUM RETENTION PERIODS BASED	MAXIMUM RETENTION PERIODS
	TYPE OF DOCUMENT	ON A) LOCAL LAW AND B) OTHER	BASED ON A) LOCAL LAW AND B)
		REASON OR RECOMMENATION	OTHER REASON OR RECOMMENATION
		section 5. and statutory retention period if	
		the information is recorded in the	
		general/special staff register (see (a) above).	
8.	Emergency details, including:	(a) None under statute.	(A) None under statute.
	Emergency contact information	(b) <b>Recommendation:</b> Date of termination of	(B) Recommendation: Date of termination
		employment.	of employment unless the company has
			reasonable and proportionate grounds
		Reason for recommendation: we see no	to apply a longer retention period under
		apparent legitimate interest pursuant to	the GDPR.
		article 6 (f) GDPR to retain the personal data	
		beyond the date of termination of	Reason for recommendation: we see no
		employment.	apparent legitimate interest pursuant to
			article 6 (f) GDPR to retain the personal data
			beyond the date of termination of
			employment.
9.	Employee ID copy	(a) None under statute.	(A) None under statute.
		(b) Recommendation: Retaining the	(B) Recommendation: Same retention
		documents minimally up to 1 year after	period as the minimum period, unless
		termination of the employment contract	the company has reasonable and
		or 5 years after occurrence of suspicious	proportionate grounds to apply a longer
		events (whichever is the longest).	retention period under the GDPR.



_		<del>-</del>	International
		MINIMUM RETENTION PERIODS BASED	MAXIMUM RETENTION PERIODS
	TYPE OF DOCUMENT	ON A) LOCAL LAW AND B) OTHER	BASED ON A) LOCAL LAW AND B)
		REASON OR RECOMMENATION	OTHER REASON OR RECOMMENATION
		Reason for recommendation: Different	Reason for recommendation: Once the
		limitation periods might apply as set out in	limitation periods set out in section 5 have
		section 5.	lapsed, we see no apparent legitimate interest
			pursuant to article 6 (f) GDPR to retain the
			personal data.
10.	Information regarding absence of employees and information on specific mobility events,	(a) None under statute as such.	(A) None under statute.
	including:	Note that when the information is	(B) Recommendation: Same retention
	mercanig.	recorded in the employee's individual	period as the minimum period unless
	Absence, such as maternal or parental	account, a specific retention period	the company has reasonable and
	leave and related documentation	applies, i.e. 5 years from the end of the	proportionate grounds to apply a longer
		calendar year to which the account	retention period under the GDPR.
	Time off, such as statutory leave	relates (Article 2, 15 and 16 of the Royal	
	entitlement and documentation of leave	Decree of 8 August 1980).	Reason for recommendation: Once the
	against entitlement		statutory retention period in 10 (a) or the
		(b) <b>Recommendation:</b> Retaining the	limitation periods set out in section 5 has
	Notification of pregnancy and related	documents minimally up to 1 year after	lapsed, we see no apparent legitimate interest
	health information	termination of the employment contract	pursuant to article 6 (f) GDPR to retain the
	Secondments (such as expat agreements,	or 5 years after occurrence of suspicious	personal data.
	relocation package)	events (whichever is the longest).	
		When the information is recorded in the	
	• Etc.	employee's individual account, retain for	



		AMINIAMINA DETENTION DEDICES DAGED	International
		MINIMUM RETENTION PERIODS BASED	MAXIMUM RETENTION PERIODS
	TYPE OF DOCUMENT	ON A) LOCAL LAW AND B) OTHER	BASED ON A) LOCAL LAW AND B)
		REASON OR RECOMMENATION	OTHER REASON OR RECOMMENATION
		5 years from the end of the calendar year	
		to which the account relates.	
		Reason for recommendation: Different	
		limitation periods might apply as set out in	
		section 5. In addition, information such as the	
		numbers of hours and working days of the	
		employee are mentioned in the employee's	
		individual account. Specific retention periods	
		apply to the information recorded in the	
		employee's individual account.	
11.	Results of / documentation from internal	(a) None under statute.	(A) None under statute.
	investigations on employees (for example,	(h) Passammandation: Dataining the	(B) <b>Recommendation:</b> Same retention
	from email reviews or interviews)	(b) <b>Recommendation:</b> Retaining the	, , , , , , , , , , , , , , , , , , , ,
		documents minimally up to 1 year after	period as the minimum period unless
		termination of the employment contract	the company would have reasonable
		or 5 years after occurrence of suspicious	and proportionate grounds to apply a
		events (whichever is the longest).	longer retention period under the
		If internal investigations of a general	GDPR.
		nature are conducted, and results do not	If internal investigations of a general
		-	nature are conducted and results do not
		lead to claims of any kind or present a	
		legitimate reason for retaining the	lead to claims of any kind or present a
		documentation, the data would have to	legitimate interest in retaining the



			International
		MINIMUM RETENTION PERIODS BASED	MAXIMUM RETENTION PERIODS
	TYPE OF DOCUMENT	ON A) LOCAL LAW AND B) OTHER	BASED ON A) LOCAL LAW AND B)
		REASON OR RECOMMENATION	OTHER REASON OR RECOMMENATION
		be deleted due to GDPR concerns, e.g. the	documentation, the data would have to
		principle of data minimization.	be deleted due to GDPR concerns, e.g.
			the principle of data minimization.
		Reason for recommendation: Different	
		limitation periods might apply as set out in	Reason for recommendation: Once the
		section 5.	limitation periods set out in section 5 have
			lapsed, we see no apparent legitimate interest
			pursuant to article 6 (f) GDPR to retain the
			personal data.
12.	Documentation and information in relation to	(a) None under statute.	(A) None under statute.
	biannual appraisals, including:	(b) <b>Recommendation:</b> Retaining the	(B) <b>Recommendation:</b> Same retention
	NA: auto fue a his acual segunical accetions	documents minimally up to 1 year after	(B) <b>Recommendation:</b> Same retention period as the minimum period, unless
	Minutes from biannual appraisal meetings		
	Appraisal process	termination of the employment contract	the company has reasonable and
	Appraisal process	or 5 years after occurrence of suspicious	proportionate grounds to apply a longer
	Biannual development plans	events (whichever is the longest).	retention period under the GDPR.
	• •	Reason for recommendation: Different	Reason for recommendation: Once the
	• Etc.	limitation periods might apply as set out in	limitation periods set out in section 5, have
		section 5.	lapsed, we see no apparent legitimate interest
		Section 5.	pursuant to article 6(f) GDPR to retain the
			personal data.
			personal data.
Inform	ation regarding payments to employees		



			International
		MINIMUM RETENTION PERIODS BASED	MAXIMUM RETENTION PERIODS
	TYPE OF DOCUMENT	ON A) LOCAL LAW AND B) OTHER	BASED ON A) LOCAL LAW AND B)
		REASON OR RECOMMENATION	OTHER REASON OR RECOMMENATION
13.	<ul><li>Administration, including:</li><li>Wage administration, including all</li></ul>	(a) Wage and salary administration need to be retained for a minimum of 7 years after the year following the tax	(A) None under statute for any of the 3 types of administration.
	untaxed repayments	assessment year to which the information relates (Article 353 et seq. BITC).	(B) <b>Recommendation</b> : 8 years or up to 20 years in connection with requirement to
	<ul> <li>Salary administration (e.g. information relevant for the calculation of salary and remunerations and for the calculation of</li> </ul>	(b) <b>Recommendation:</b> Statutory minimum period as set forth under (a) above and	serve as evidence in any potential litigation.
	taxes and premiums)	for a period of 20 years on a case-by-case basis if required to serve as evidence in	<b>Reason for recommendation:</b> Article 2262bis Belgian Civil Code provides that civil claims
	<ul> <li>Specific salary administration (i.e. church affiliation, degree of disability and trade union membership)</li> </ul>	any potential litigation (article 2262bis Belgian Civil Code).	are normally time-barred after 20 years (see section 1 "Reason for Recommendation").
		Reason for recommendation: See above.	
14.	Personal contact information required for payroll purposes, including:	(a) None under statute.	(A) None under statute.
	Bank account	(b) Recommendation: Retaining the documents minimally up to 1 year after termination of the employment contract	(B) Recommendation: Same retention period as the minimum period, unless the company has reasonable and
	Marital status	or 5 years after occurrence of suspicious events (whichever is the longest).	proportionate grounds to apply a longer retention period under the GDPR.
	• Etc.	, , ,	·
			Reason for recommendation: Once the
			limitation periods set out in section 5 have
			lapsed, we see no apparent legitimate interest



	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION  Reason for recommendation: Different limitation periods might apply as set out in section 5.	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION  pursuant to article 6 (f) GDPR to retain the personal data.
15.	<ul> <li>Severance pay records and compensation documentation, in particular:</li> <li>Severance pay records and calculations of severance payment)<sup>4</sup></li> <li>Compensation documentation and information (other than payroll and pensions, health plans, bonus letters and letters on salary increase)</li> </ul>	<ul> <li>(a) Severance pay records and compensation documentation need to be retained for a minimum of 7 years after the year following the tax assessment year to which the information relates (Article 353 et seq. BITC).</li> <li>(b) Recommendation: Statutory minimum period as set forth under (a) above.</li> <li>Reason for recommendation: (a) above</li> </ul>	<ul> <li>(A) None under statute for any of the 3 types of administration.</li> <li>(B) Recommendation: 8 years or up to 20 years in connection with requirement to serve as evidence in any potential litigation.</li> <li>Reason for recommendation: Article 2262bis Belgian Civil Code provides that civil claims are normally time-barred after 20 years (see section 1 "Reason for Recommendation").</li> </ul>
16.	Equity information and documents in relation thereto, including:  • Share plan documentation	(a) Equity information needs to be retained for a minimum of 7 years after the year following the tax assessment year to which the information relates (Article 353 et seq. BITC).	<ul><li>(A) None under statute.</li><li>(B) Recommendation: 8 years or 20 years on a case-by-case basis if required to</li></ul>

<sup>&</sup>lt;sup>4</sup> **CC Note**: Please also refer to the category "Termination of employment agreements".



			International
		MINIMUM RETENTION PERIODS BASED	MAXIMUM RETENTION PERIODS
	TYPE OF DOCUMENT	ON A) LOCAL LAW AND B) OTHER	BASED ON A) LOCAL LAW AND B)
		REASON OR RECOMMENATION	OTHER REASON OR RECOMMENATION
	Letters on vesting of shares	(b) Recommendation: Statutory minimum	serve as evidence in any potential
		period as set forth under (a) above and	litigation.
	Information on status of equity	for a period of 20 years on a case-by-case	Reason for recommendation: see above.
	Statements	basis if required to serve as evidence in	<b>Reason for recommendation:</b> see above.
	Statements	any potential litigation.	
	• Etc.	Reason for recommendation: (a) above	
		neuson for recommendation. (a) above	
17.	Travel and expenses information, including:	(a) Information needs to be retained for a	(A) None under statute.
		minimum of 7 years after the year	
	Expenses claims forms	following the tax assessment year to	(B) Recommendation: Retain for statutory
	- Evnonces receipts	which the information relates (Article 353	minimum period (8 years).
	Expenses receipts	et seq. BITC).	Reason for recommendation: See above.
	Data on reimbursements made	(b) <b>Recommendation:</b> Statutory minimum	neuson for recommendation, see above.
		period as set forth under (a) above.	
	• Etc.	period as set fortif under (a) above.	
		Reason for recommendation: (a) above	
Inforn	nation regarding pensions		
18.	All business data and records relating to	(a) No statutory minimum required by	(A) None under statute.
	pension plans and schemes, including:	Belgian Law. However, given the general	
		nature of the list, this may include	(B) Recommendation: Retain for statutory
	Business data	documents that are relevant for	minimum period.
		accounting purposes. Hence, the	
		partition of the partit	



			International
		MINIMUM RETENTION PERIODS BASED	MAXIMUM RETENTION PERIODS
	TYPE OF DOCUMENT	ON A) LOCAL LAW AND B) OTHER	BASED ON A) LOCAL LAW AND B)
		REASON OR RECOMMENATION	OTHER REASON OR RECOMMENATION
	Pension administration	retention period of a minimum of 7 years	Reason for recommendation: See above
		as of 1 <sup>st</sup> January of the year following the	under (A).
	Early retirement	closing date of the annual accounts must	
	. 54-	also be used for those documents; see	
	• Etc.	Article III.86-88 CEL and Article 2:102 BCC.	
		(h) Bassana and stiens Chat, to manifely and	
		(b) <b>Recommendation:</b> Statutory minimum	
		period as set forth under (a) above.	
		Reason for recommendation: (a) above.	
		(4, 444	
19.	Pension documentation and information,	(a) Information needs to be retained for a	(A) None under statute.
	including:	minimum of 5 years after the year of the	
		retirement departure of the employee.	(B) Other reason: 20 years on a case-by-
	Pension offer		case basis if required to serve as
		(b) <b>Recommendation:</b> In practice, all pension	evidence in any potential litigation.
	Pension status	providers will keep all information related	Barran and Managartin information for 5
	Individual pension plan documentation	to the accrual by a participant up to 7	<b>Recommendation:</b> retain information for 5
	individual pension plan documentation	years after termination of participation.	years after the year of the retirement or
	• Etc.	Reason for recommendation: Statutory	departure of the employee, and for 20
		•	years on a case-by-case basis, if
		minimum period, as set forth under (a) above	required to serve as evidence in any
		and for a period of 20 years on a case-by-case	
		basis if required to serve as evidence in any	
		potential litigation.	



		MINIMUM RETENTION PERIODS BASED	MAXIMUM RETENTION PERIODS
	TYPE OF DOCUMENT	ON A) LOCAL LAW AND B) OTHER	BASED ON A) LOCAL LAW AND B)
		REASON OR RECOMMENATION	OTHER REASON OR RECOMMENATION
			potential litigation, whichever is the
			longest.
			Reason for recommendation: 19 (a) and 2262
			bis Belgian Civil Code provide that civil claims
			are normally time-barred after 20 years (see
			section 1"Reason for Recommendation").
			section 1 reason for recommendation y.
Health	-related information of employees		
20.	Documents with health-related information in	(a) Minimum retention periods:	(a) None under statute.
	relation to employees, including:		
		For medical records and other health	(b) <b>Recommendation:</b> Same retention
	Medical records (provided by company  dector) isolation individual reliable protion.	related information: none under	period as the minimum period, unless
	doctor), including individual reintegration		period as the minimum period, unless the company has reasonable and
	doctor), including individual reintegration plans, treatments and workplace	related information: none under statute.	period as the minimum period, unless the company has reasonable and proportionate grounds to apply a
	doctor), including individual reintegration	related information: none under statute.  • For documents relating to accidents	period as the minimum period, unless the company has reasonable and proportionate grounds to apply a longer retention period under the
	doctor), including individual reintegration plans, treatments and workplace adaptations	related information: none under statute.  • For documents relating to accidents occurred at work: 10 years as from	period as the minimum period, unless the company has reasonable and proportionate grounds to apply a
	doctor), including individual reintegration plans, treatments and workplace	related information: none under statute.  • For documents relating to accidents occurred at work: 10 years as from the drafting of the documents (Article	period as the minimum period, unless the company has reasonable and proportionate grounds to apply a longer retention period under the
	doctor), including individual reintegration plans, treatments and workplace adaptations  • Documents relating to accidents that have	related information: none under statute.  • For documents relating to accidents occurred at work: 10 years as from	period as the minimum period, unless the company has reasonable and proportionate grounds to apply a longer retention period under the GDPR.
	doctor), including individual reintegration plans, treatments and workplace adaptations  • Documents relating to accidents that have	related information: none under statute.  • For documents relating to accidents occurred at work: 10 years as from the drafting of the documents (Article	period as the minimum period, unless the company has reasonable and proportionate grounds to apply a longer retention period under the GDPR.  Reason for recommendation: Once the
	doctor), including individual reintegration plans, treatments and workplace adaptations  Documents relating to accidents that have occurred at work  Health-related information and documentation (other than disability	<ul> <li>related information: none under statute.</li> <li>For documents relating to accidents occurred at work: 10 years as from the drafting of the documents (Article I.6-12 Code of 28.04.2017).</li> </ul>	period as the minimum period, unless the company has reasonable and proportionate grounds to apply a longer retention period under the GDPR.  Reason for recommendation: Once the periods set out in 20(a) have lapsed, we see
	doctor), including individual reintegration plans, treatments and workplace adaptations  Documents relating to accidents that have occurred at work  Health-related information and	related information: none under statute.  • For documents relating to accidents occurred at work: 10 years as from the drafting of the documents (Article I.6-12 Code of 28.04.2017).  • Note that when the company has an	period as the minimum period, unless the company has reasonable and proportionate grounds to apply a longer retention period under the GDPR.  Reason for recommendation: Once the periods set out in 20(a) have lapsed, we see no apparent legitimate interest pursuant to



		International
	MINIMUM RETENTION PERIODS BASED	MAXIMUM RETENTION PERIODS
TYPE OF DOCUMENT	ON A) LOCAL LAW AND B) OTHER	BASED ON A) LOCAL LAW AND B)
	REASON OR RECOMMENATION	OTHER REASON OR RECOMMENATION
documentation on reintegration	service during (i) minimally 15 years	
measures)	after the employee has left the	
	company or (ii) in some exceptional	
• Etc.	cases (e.g. employees exposed to	
	asbestos), 30 or 40 years following	
	the day on which the event happened	
	(see Articles I.4-89 and VII 1-49 and	
	VI.2-15 Code of 28.04.2017 and	
	Article 85 Royal Decree 28.05.2018).	
	(h) Becommendation	
	(b) Recommendation:	
	For medical records and other health	
	related information: retaining the	
	documents minimally up to 1 year	
	after termination of the employment	
	contract or 5 years after occurrence	
	of suspicious events (whichever is the	
	longest).	
	3,	
	<ul> <li>For documents relating to accidents</li> </ul>	
	that occurred at work: retaining the	
	documents 10 years as from the	
	drafting of the documents	



				International
	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	BAS	XIMUM RETENTION PERIODS SED ON A) LOCAL LAW AND B) HER REASON OR RECOMMENATION
		<ul> <li>When the company has an internal service charged with medical supervision, employee's medical files need to be maintained by the internal service during</li> <li>minimally 15 years after the employee has left the company; or</li> <li>in some exceptional cases (e.g. employees exposed to asbestos), 30 or 40 years following the day on which the event happened.</li> <li>Reason for recommendation: (a) above.</li> </ul>		
Inform	ation relating to an employee's career			
21.	Information regarding the employee's work performance, disciplinary documentation, and information, including:  • Any warnings	<ul><li>(a) None under statute.</li><li>(b) Recommendation: Retaining the documents minimally up to 1 year after termination of the employment contract</li></ul>	(A) (B)	None under statute.  Recommendation: Same retention period as the minimum period, unless the company has reasonable and



		International
	MINIMUM RETENTION PERIODS BASED	MAXIMUM RETENTION PERIODS
TYPE OF DOCUMENT	ON A) LOCAL LAW AND B) OTHER	BASED ON A) LOCAL LAW AND B)
	REASON OR RECOMMENATION	OTHER REASON OR RECOMMENATION
Any performance improvement plans	or 5 years after occurrence of suspicious	proportionate grounds to apply a longer
	events (whichever is the longest).	retention period under the GDPR.
Supervisor reviews	December 1	Barran fan man man datien Oars the
- Employee celf review	Reason for recommendation: Different	Reason for recommendation: Once the
Employee self-review	limitation periods might apply as set out in	limitation periods set out in section 5 have
Development goals	section 5.	lapsed, we see no apparent legitimate interest
bevelopment godis		pursuant to article 6(f) GDPR to retain the
Reprimands		personal data.
Talent documentation and information		
(e.g. talent identification)		
Training and development (training)		
sessions attended, with records of		
passed/failed trainings and tests)		
Organization information (Business Unit,		
job title, job grade, job contact details,		
etc.)		
• Etc.		
Lic.		



		·	International
		MINIMUM RETENTION PERIODS BASED	MAXIMUM RETENTION PERIODS
	TYPE OF DOCUMENT	ON A) LOCAL LAW AND B) OTHER	BASED ON A) LOCAL LAW AND B)
		REASON OR RECOMMENATION	OTHER REASON OR RECOMMENATION
Electro	onically available information on employed	es	
22.	Employee information publicly available to	(a) None under statute.	(A) None under statute.
	other employees (e.g. intranet)		
		(b) <b>Recommendation:</b> Retaining the	(B) <b>Recommendation:</b> Same retention
		documents minimally up to 1 year after	period as the minimum period, unless
		termination of the employment contract	the company has reasonable and
		or 5 years after occurrence of suspicious	proportionate grounds to apply a longer
		events (whichever is the longest).	retention period under the GDPR.
		Reason for recommendation: Different	Reason for recommendation: See above.
		limitation periods might apply as set out in	
		section 5.	
23.	Other electronically available information on	(a) None under statute.	(A) None under statute.
	employees, including:		
		(b) <b>Recommendation:</b> Retaining the	(B) Recommendation: Same retention
	Employee data in network and computer	documents minimally up to 1 year after	period as the minimum period, unless
	systems (e.g. emails)	termination of the employment contract,	the company has reasonable and
		or 5 years after occurrence of suspicious	proportionate grounds to apply a longer
	<ul> <li>Communication equipment used by employees</li> </ul>	events (whichever is the longest).	retention period under the GDPR.
		Reason for recommendation: Different	Reason for recommendation: See above.
	Access controls	limitation periods might apply as set out in	
		section 5.	



			International
		MINIMUM RETENTION PERIODS BASED	MAXIMUM RETENTION PERIODS
	TYPE OF DOCUMENT	ON A) LOCAL LAW AND B) OTHER	BASED ON A) LOCAL LAW AND B)
		REASON OR RECOMMENATION	OTHER REASON OR RECOMMENATION
	Other internal administration		
Геrmi	nation of employment agreements		
24.	Information relating to employment	(a) None under statute.	(A) None under statute.
	termination, including:		
		(b) <b>Recommendation:</b> Retaining the	(B) <b>Recommendation:</b> Same retention
	Notice of termination/ resignation	documents minimally up to 1 year after	period as the minimum period, unless
	Tormination / sottlement agreement	termination of the employment contract,	the company has reasonable and
	Termination/ settlement agreement	or 5 years after occurrence of suspicious	proportionate grounds to apply a longe
	Written correspondence related to	events (whichever is the longest).	retention period under the GDPR.
	termination	Reason for recommendation: Different	Reason for recommendation: See above.
		limitation periods might apply as set out in	
	Exit interview	section 5.	
	a Outplacement agreement and		
	Outplacement agreement and		
	arrangements		
Custo			



			International
		MINIMUM RETENTION PERIODS BASED	MAXIMUM RETENTION PERIODS
	TYPE OF DOCUMENT	ON A) LOCAL LAW AND B) OTHER	BASED ON A) LOCAL LAW AND B)
		REASON OR RECOMMENATION	OTHER REASON OR RECOMMENATION
25.	Invoicing and accounts information:	(a) Minimum retention periods:	(A) None under statute.
	<ul> <li>General ledger</li> <li>Account receivable record</li> <li>Accounts payable record</li> <li>Tender of sales records invoices</li> <li>Accounts</li> <li>Consignment notes</li> <li>Inventories</li> </ul>	Firstly, the customs representative needs to maintain specific files for 3 years as of the closing of the relevant year (Article 130 of the General Customs and Excises law dd. 18.07.1977).  Secondly, the generally applicable statute of limitations is 3 years, (i) as of the end of the year in in which the customs declarations for release for free circulation or export are accepted or (ii) alternatively, for goods released for free circulation, duty-free or at a reduced rate of import duty on account of their enduse, as of the end of the year in which they cease to be subject to customs supervision (Article 143 and 202 of the General Customs and Accises law dd. 18.07.1977 and Article 51 of EU Regulation 952/2103).	(B) No guidance issued by local data privacy authority.  Recommendation: retain for 8 years and, if required, for a period of at lest 20 years as provided under 25(b).  Reason for recommendation: 2262 bis Belgian Civil Code provide that civil claims are normally time-barred after 20 years (see section 1. "Reason for Recommendation").



			International
		MINIMUM RETENTION PERIODS BASED	MAXIMUM RETENTION PERIODS
	TYPE OF DOCUMENT	ON A) LOCAL LAW AND B) OTHER	BASED ON A) LOCAL LAW AND B)
		REASON OR RECOMMENATION	OTHER REASON OR RECOMMENATION
		Thirdly, parts of these documents	
		might constitute accounts/books/	
		records to which the retention	
		periods relates. Hence, the retention	
		period of minimum 7 years as of 1st	
		January of the year following the	
		closing date of the annual accounts	
		must also be used for those see	
		documents; Article III.86-88 CEL and	
		Article 2:102 BCC.	
		(b) <b>Recommendation:</b> Statutory	
		minimum period, as set forth under	
		(a) above and for a period of 20 years	
		on a case-by-case basis if required to	
		serve as evidence in any potential	
		litigation	
		Reason for recommendation: See above.	
26.	Information and documents accessible and	(a) Minimum 3 years as of the closing of the	(A) None under statute.
	acceptable to customs, and that are required	relevant year (Article 130 of the General	
	for the performance of procedures and	Customs and Excises law dd. 18.07.1977).	(B) No guidance issued by local data privacy
	checks.		authority.



			International
		MINIMUM RETENTION PERIODS BASED	MAXIMUM RETENTION PERIODS
	TYPE OF DOCUMENT	ON A) LOCAL LAW AND B) OTHER	BASED ON A) LOCAL LAW AND B)
		REASON OR RECOMMENATION	OTHER REASON OR RECOMMENATION
		(b) Recommendation: Statutory minimum	<b>Recommendation:</b> retain for 4 years and, if
		period as set forth under (a) above and	required, for a period of at least 20 years as
		for a period of 20 years on a case-by-case	provided under 1(b).
		basis if required to serve as evidence in	
		any potential litigation.	Reason for recommendation: 2262 bis
			Belgian Civil Code provide that civil claims are
		Reason for recommendation: See under (a)	normally time-barred after 20 years (see
		above.	section 1. "Reason for Recommendation").
0.7			(4)
27.	Where a customs control determines that a	(a) Minimum retention periods:	(A) None under statute.
	customs debt needs to be revised.	3 years (i) as of the end of the year in	(B) <b>No guidance</b> issued by local data privacy
		which the customs declarations for	authority.
		release for free circulation or export have	
		been accepted by the customs	Recommendation: retain for 4 years and, if
		administration or (ii) alternatively, for	required, for a period of at least 20 years as
		goods released for free circulation duty-	provided under 1(b).
		free or at a reduced rate of import duty	
		on account of their end-use, as of the end	Reason for recommendation: 2262 bis
		of the year in which they cease to be	Belgian Civil Code provide that civil claims are
		subject to customs supervision (see	normally time-barred after 20 years (see
		Article 143 and 202 of the General	section 1 "Reason for Recommendation").
		Customs and Excises law dd. 18.07.1977	



		·	International
		MINIMUM RETENTION PERIODS BASED	MAXIMUM RETENTION PERIODS
	TYPE OF DOCUMENT	ON A) LOCAL LAW AND B) OTHER	BASED ON A) LOCAL LAW AND B)
		REASON OR RECOMMENATION	OTHER REASON OR RECOMMENATION
		and Article 51 of EU Regulation	
		952/2103).	
		(b) <b>Recommendation:</b> Statutory minimum	
		period as set forth under (a) above and	
		for a period of 20 years on a case-by-case	
		basis if required to serve as evidence in	
		any potential litigation	
		,,	
		Reason for recommendation: See under (a)	
		above.	
Other	personal data		
28.	Information in relation to visitors to company	(a) None under statute.	(A) None under statute.
	premises (e.g. name, company, time of visit,		
	person visited, license plate, etc.)	(b) Recommendation: Retain such	(B) Recommendation: Retain such
		information as long as it can be justified	information as long as it can be justified
		on the basis of company's legitimate	on the basis of company's legitimate
		interests, but not exclusively (e.g. the	interests, but not exclusively (e.g. the
		occurrence of unusual events during the	occurrence of unusual events during the
		visit, or legitimate health &safety	visit, or legitimate health & safety
		concerns) and to destroy the information if it is no longer relevant.	concerns) and to destroy the
		ii it is no longer relevant.	information if it is no longer relevant.



			International
		MINIMUM RETENTION PERIODS BASED	MAXIMUM RETENTION PERIODS
	TYPE OF DOCUMENT	ON A) LOCAL LAW AND B) OTHER	BASED ON A) LOCAL LAW AND B)
		REASON OR RECOMMENATION	OTHER REASON OR RECOMMENATION
		Reason for recommendation: GDPR	Reason for recommendation: GDPR
29.	Camera recordings	(a) None under statute.	(A) Maximum retention periods:
		(b) <b>Recommendation:</b> Retain such	If the camera recordings at the
		information as long as it can be justified	workplace are solely intended to
		on the basis of company's legitimate	guarantee (i) safety and health, (ii)
		interests, e.g. but not exclusively, the	protection of company assets, (iii)
		occurrence of unusual events during the	control of the production process or (iv)
		recorded period or grounded safety	control of the employees' work fall
		concerns, and to destroy it if it is no	under the scope of the GDPR.
		longer relevant.	·
			If the camera recordings are also
		Reason for recommendation: GDPR.	intended to prevent, record or
			investigate infringements of external
			people at the workplace (clients,
			suppliers or workers from another
			company), there is a maximum
			retention period of 1 month if the
			recordings do not help in investigations
			or do not provide evidence of
			infringements (see Article 5, §4 and 7/3,
			§4 of the Law of 21 March 2007 on
			security cameras).



				International
			MINIMUM RETENTION PERIODS BASED	MAXIMUM RETENTION PERIODS
		TYPE OF DOCUMENT	ON A) LOCAL LAW AND B) OTHER	BASED ON A) LOCAL LAW AND B)
			REASON OR RECOMMENATION	OTHER REASON OR RECOMMENATION
				(B) Recommendation: 1 month after
				recording.
				Reason for recommendation: (a).
				(c)
3	0.	Data subject access requests and responses	(a) None under statute.	(A) None under statute.
			(b) <b>Recommendation:</b> Retain such data as	(B) Recommendation: Retain for 20 years
			long as it can be justified on the basis of	as of the date of the request or
			company's legitimate interests, e.g. but	response where it concerns information
			not exclusively, when claims following	that may be required to serve as
			such requests are likely, and destroy the	evidence in any potential litigation.
			data if it is no longer relevant.	
				Reason for recommendation: Art. 2262 bis
			Reason for recommendation: GDPR.	Belgian Civil Code provides that civil claims
				are time-barred after 20 years .



## **ANNEX 3**

## **RETENTION PERIODS UNDER FRENCH LAW**

Company	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
Corpor	ate documents		
1.	All types of corporate (internal) documents,	(a) Minimum retention periods:	(A) None under local law.
	<ul> <li>Company accounts</li> <li>Budgets</li> <li>Books of account and records</li> <li>Profit and loss accounts</li> <li>Payment records</li> <li>Resolutions and/or minutes of meetings (from shareholders, the supervisory board and the management board)</li> </ul>	A. Under article L123-22 of the French Commercial Code, accounting records and supporting documents must be retained for a period of ten (10) years.  Unless they relate to accounting records (and therefore are subject to the abovementioned 10-year retention period), under article 2224 of the French Civil Code, the below documents must be retained for a period of five (5) years:  (i) resolutions and/or minutes of meetings (shareholders, supervisory	supporting documents may prove useful during the entire existence of the company, it is recommended to keep them for the duration of the company.



	MINIMUM RETENTION PERIODS BASED	MAXIMUM RETENTION PERIODS
TYPE OF DOCUMENT	ON A) LOCAL LAW AND B) OTHER	BASED ON A) LOCAL LAW AND B)
THE OF BOCOMENT	REASON OR RECOMMENATION	OTHER REASON OR RECOMMENATION
	REASON ON RECOMMENATION	OTHER REASON OR RECOMMENATION
• (amendments to) Articles of association	board, management board) and	legitimate, valid reason to continue to
	shareholders' register;	process personal data for a specific
Shareholder's register	(") (and a discontinuous to) anti-laga of	period and individuals have been
Board regulations	(ii) (amendments to) articles of	informed about it.
board regulations	association and board regulations – as from the deregistration of the company	Recommendation: accounting records
• Etc.	from the commercial registry;	should be kept for the duration of the
	nom the commercial registry,	company. In the case where the
	<b>B.</b> Books, registers, documents or items	company has a legitimate, objective
	in relation to which the tax authorities	reason to process personal data
	are entitled to exercise right of access,	contained in the documents beyond the
	inquiry or audit (including corporate	10-year retention period, then it could
	documents), should be kept pursuant to	retain the personal data longer than 10
	article L.102 B of the French Tax	years (i.e. authenticity and compliance of
	Procedure book during a period of six (6)	the accounting record files – ficher des
	years as from the last entry in the	<i>écritures comptables</i> ). If there is no such
	relevant book or register or the date of the documents or items.	reason, then, to keep the accounting
	the documents or items.	documents longer than the 10-year
	<b>C.</b> All documents which may be	period, the company should redact the
	requested in a tax audit according to a	personal data.
	relevant statute of limitation must be	Reason for recommendation: (B)
	kept until the expiry of a three-year or	(2,
	six-year period (in the absence of a	For Resolutions and/or minutes of meetings
	specific statute of limitation) or ten-year	(shareholders, supervisory board,



TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
	period (in certain circumstances) after tax is due (per articles L. 169, L. 176, L. 180 and L. 186 of the French Tax Procedure book).  In any case, the French tax authorities have the right to audit any tax year for which the company has booked carried forward tax losses which are used in a tax year open for audit. From a practical standpoint, the French tax authorities could therefore have a right of audit for a longer time than described above.  All the limitation periods described above may also be extended by a maximum of three (3) years in case of a request for international administrative assistance.  Any tax returns and supporting documents need to be kept until the expiry of this limitation period.	management board), (amendments to) articles of association, shareholders' register, board regulations, etc.  (A) None under local law.  (B) Resolutions and minutes of meetings containing personal data (e.g. names and functions of directors) should not be kept beyond the time necessary to achieve the processing purpose. In the present case, the documents should thus not be kept beyond the time imposed by the law, i.e. 6 years as from the last entry in the relevant book or register or the date of the documents or items.  Recommendation: 6 years as from the last entry in the relevant book or register or the date of the documents or items.  Reason for Recommendation: (B)



		International
TYPE OF DOCUMENT	ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
	(b) Minimum retention periods:  A. Recommendation: Accounting documents and supporting documents should be kept for a period of ten (10) years minimum, as from the end of the relevant financial year. (Amendments to) articles of association and board regulations should be kept during a period of five (5) years minimum, as from the deregistration of the company from the commercial registry.	
	<ul> <li>B. Recommendation: Documents relating to a fiscal year should be kept for at least 20 years, as a precautionary measure<sup>5</sup>.</li> <li>If a fiscal year results in generating tax losses, supporting documents related thereto shall be kept until the expiry of the limitation period applicable to the</li> </ul>	

CC note: Such 20-year retention period would apply to the documents listed in <u>ALL</u> sections of this table to the extent that the relevant document would support the tax position of the company (e.g. payments to providers, payments to employees etc.).



	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
		fiscal year during which the said tax losses would be offset against profits, if longer. The French tax authorities is entitled to audit these fiscal years in order to audit the existence and the amount of the carry forward tax losses used in a given year.  Reason for recommendation:  Recommendation (b) A = Paragraph (a) A  Recommendation (b) B = Paragraph (a) C	
2.	Accounting and financial documentation, including:  • Financial statements  • Audit reports  • Audit records  • Accounts  • Etc.	<ul> <li>(a) Under article L123-22 of the French Commercial Code, accounting documents and supporting documents must be retained for a period of ten (10) years.</li> <li>(b) Recommendation:         <ul> <li>Accounting documents and supporting documents should be kept minimum ten (10) years, as from the end of the relevant fiscal year.</li> </ul> </li> </ul>	<ul> <li>(A) None under local law.</li> <li>(B) As a precautionary measure, a company should retain the relevant documents for the duration of the company. Documents containing personal data might be redacted at the end of the minimum retention periods set out in section 2 (a) or there must be a legitimate interest in retaining the unredacted documents longer than the minimum retention periods.</li> </ul>



	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
		Reason for recommendation: (a)	Recommendation: the relevant documents should be kept for the duration of the company. However, for relevant documents containing personal data, in order to keep them beyond the minimum periods imposed by French law (see section 2 (a)), the company should redact the personal data from the documents, unless there is a valid purpose to continue to process the data and individuals have been correctly informed about it.  Reason for recommendation: (B)
Comm	ercial contracts		
3.	All types of agreements, including  Contracts  Permits  Certificates	<ul> <li>(a) Subject to exceptions, French law does not require a retention obligation for contracts as such.</li> <li>For example, an exception applies for electronic consumer contracts for a sum of or exceeding 120 euro. Companies are</li> </ul>	<ul> <li>(A) None under local law.</li> <li>(B) Recommendation: keep the personal data contained in the contracts that is necessary to assert / defend rights during 20 years as from performance of contract in general, and during 30 years</li> </ul>
		required to retain such contracts for a	5 1,1 11 G 13 f 14 1



TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
<ul> <li>Licenses</li> <li>Non-disclosure agreements (only insofar a penalty is included)</li> <li>Other type of confidentiality agreements (only insofar a penalty is included)</li> <li>Non-competition arrangement (only insofar a penalty is included)</li> <li>Documentation relating to service providers including (but not limited to) lawyers, notaries and accountants</li> <li>Etc.</li> </ul>	period of ten years (article L213-1 of the French Consumer Code).  (b) For the sake of cautiousness, it is recommended to retain contracts until at least the end of the limitation period, which may differ from one contract to another. The contractual limitation period under ordinary law is 5 years (article 2224 of the French Civil Code), and similarly it is 5 years for commercial agreements entered into between merchants and between merchants and between merchants (article L.110-4 of the French Commercial Code).  There are however numerous exceptions to the five-year rule.  For example, an exception applies for agreements for the acquisition of real estate, where the contractual limitation period is 30 years (article 2227 of the French Civil Code).	as from performance of contracts for the acquisition of real estate.  Reason for recommendation: The retention of personal data would be justified by the purpose of asserting / defending rights in future litigation.



		International
TYPE OF DOCUMENT	ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
	Finally, please note that under French law, actions are prescribed from the day the holder of a right knew or should have known the facts enabling him to exercise his/her right. Accordingly, an action could be initiated after the delays mentioned above if the claimant argues that he/she did not have knowledge of the facts enabling him to exercise his/her rights. For the sake of cautiousness and if practicable, we would recommend retaining such documents for a longer period.	
	Recommendation: Keep the personal data contained in the contracts that is necessary to assert / defend rights during 20 years as from performance of contract in general, and during 30 years as from performance of contracts for the acquisition of real estate.  Reason for recommendation: (b)	



	TYPE OF DOCUMENT		NIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	١	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) HER REASON OR RECOMMENATION
4.	Insurance plans and policies	(a) (b)	None under local law.  Insurance plans and policies should be kept as long as the rights covered by the insurance plan or policy are not prescribed, i.e. during a period which cannot be foreseen.  Recommendation: Keep insurance plans and policies as long as the rights covered by the insurance plan or policy are not prescribed.  son for recommendation: (b)	pers purp	Recommendation: insurance plans and policies as long as the rights covered by the insurance plan or policy are not prescribed.  Son for recommendation: The retention of onal data would be justified by the cose of asserting / defending rights in re litigation.
Humar	Resources				
5.	Employment contracts (including any addenda)	(a) (b)	None under local law.  According to limitation rules, the employee might claim damages during a 3 to 5-year period post termination for employment and termination matters.	(A) (B)	None under local law.  These data would most likely be useful in the context of a legal action for discrimination, which is time-barred 6 years post the discrimination being revealed (Article 1134-5 of the French Labour Code), it being specified that such



	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
		Recommendation: Retention of data during all the employment relationship and 5 years post termination.  Reason for recommendation: (b)	legal actions sometimes require producing documents over up to the entire career of an employee. As a pragmatic approach, we would thus recommend retention of the data for 10 years post end of the employment contract (being reminded that it may not be sufficient in the case of a legal action for discrimination).  Recommendation: Retention of data during all the employment relationship and for 10 years post termination.  Reason for recommendation: (B)
6.	<ul> <li>(Expat) records of foreign employees, including:</li> <li>Work permit</li> <li>Visa (applications)</li> <li>Etc.</li> </ul>	<ul> <li>(a) None under local law.</li> <li>(b) 3 to 5-year period post termination pursuant to limitation rules.</li> <li>Recommendation: Retention period of 5 years post termination.</li> </ul>	<ul> <li>(A) None under local law.</li> <li>(B) 10 years post termination as a practical approach, being reminded that it may not be sufficient in the case of a legal action for discrimination.</li> </ul>



	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
		Reason for recommendation: (b)	Recommendation: 10 years post termination.  Reason for recommendation: (B)
7.	Personal contact information, including:  Home address  National insurance number  Etc.	<ul> <li>(a) None under local law.</li> <li>(b) Recommendation: Retention during all the employment relationship.</li> <li>Reason for recommendation: (a)</li> </ul>	(A) None under local law.  (B) CNIL <sup>6</sup> ruling n°02-017 dated March 21st 2002 recommends a 2-year time period post termination of the employment contract.  Recommendation: Retention of the data during all the employment relationship and for a 2-year time period post termination of the employment contract.  Reason for recommendation: (B)
8.	Emergency details, including:     Emergency contact	(a) None under local law.	(A) None under local law.

<sup>&</sup>lt;sup>6</sup> **CC Note**: French data protection authority.



			International
	TYPE OF DOCUMENT	ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
	Emergency contact information	(b) Recommendation: Retention during all the employment relationship.  Reason for recommendation: (a)	(B) CNIL ruling n°02-017 dated 21 March 2002 recommends a 2-year time period post termination of the employment contract.
			Recommendation: Retention of the data during all the employment relationship and for a 2-year time period post termination of the employment contract.
			Reason for recommendation: (B)
9.	Employee ID copy	Minimum retention periods:	Maximum retention periods:
		For national ID card / passport:	For national ID card / passport:
		(a) None under local law.	(A) None under local law.
		<ul><li>(b) Recommendation: Retention during all the employment relationship.</li><li>Reason for recommendation: (a)</li></ul>	(B) CNIL ruling n°02-017 dated March 21st 2002 recommends a 2-year time period post termination of the employment contract.
		For company ID (i.e. employee number):	



	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
		<ul> <li>(a) None under local law.</li> <li>(b) 3 to 5-year period post termination pursuant to limitation rules.</li> <li>Recommendation: Retention period of 5 years post termination.</li> <li>Reason for recommendation: (b)</li> </ul>	Recommendation: Retention of the data during all the employment relationship and for a 2-year time period post termination of the employment contract.  Reason for recommendation: (B)  For company ID (i.e. employee number):  (A) None under local law.
			<ul> <li>(B) 10 years post termination as a practical approach, being reminded that it may not be sufficient in the case of a legal action for discrimination.</li> <li>Recommendation: 10 years post termination.</li> </ul>
			Reason for recommendation: (B)
10.	Information regarding absence of employees and information on specific mobility events, including:	(a) None under local law.	<ul><li>(A) None under local law.</li><li>(B) 10 years post termination as a practical approach, being reminded that it may</li></ul>



	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
	Absence, such as maternal, parental leave and related documentation	(b) 3 to 5-year period post termination pursuant to limitation rules.	not be sufficient in the case of a legal action for discrimination.
	<ul> <li>Time off, such as statutory leave entitlement and documentation of leave against entitlement</li> </ul>	<b>Recommendation</b> : Retention period of 5 years post termination.	<b>Recommendation</b> : Retention period of 10 years post termination.
		Reason for recommendation: (b)	Reason for recommendation: (B)
	<ul> <li>Notification of pregnancy and related health information</li> </ul>		
	<ul> <li>Secondments (such as expat agreements, relocation package)</li> </ul>		
	• Etc.		
11.	Results of / documentation from internal	(a) None under local law.	(A) None under local law.
	investigations on employees (for example from email reviews or interviews)	(b) 12 years post investigation being carried out in accordance with statutes of limitation for complex criminal offences (e.g. money laundering, bribery, etc.).	(B) 12 years post investigation being carried out in accordance with statutes of limitation for complex criminal offences (e.g. money laundering, bribery, etc.).
		Recommendation: If investigations concern complex criminal offences, 12 years post investigation being carried	Recommendation: If investigations concern complex criminal offences,



	TYPE OF DOCUMENT	ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS  BASED ON A) LOCAL LAW AND B)  OTHER REASON OR RECOMMENATION
		out. If employment-related claims are possible, please see section 5.	12 years post investigation being carried out.
		Reason for recommendation: (b)	If employment-related claims are possible, please see section 5.  Reason for recommendation: (B)
12.	Documentation and information in relation to biannual appraisals, including:  Minutes from biannual appraisal meetings  Appraisal process  Biannual development plans  Etc.	Minimum retention periods:  For documents related to disciplinary:  (a) Minimum of 3 years pursuant to Article L.1332-5 of the French Labour Code.  (b) Recommendation: Retention of data for 3 years post notification of the sanction.  Reason for recommendation: (a)  For other work performance documents:  (a) None under local law.	<ul> <li>(A) None under local law.</li> <li>(B) 10 years post termination as a practical approach, it being reminded that it may not be sufficient in the case of a legal action for discrimination.</li> <li>Recommendation: retention period of 10 years post termination.</li> <li>Reason for recommendation: (B)</li> </ul>



			International
		MINIMUM RETENTION PERIODS BASED	MAXIMUM RETENTION PERIODS
	TYPE OF DOCUMENT	ON A) LOCAL LAW AND B) OTHER	BASED ON A) LOCAL LAW AND B)
		REASON OR RECOMMENATION	OTHER REASON OR RECOMMENATION
		REASON OF RECOMMENATION	OTHER REASON OF RECOMMENATION
		(b) 3 to 5-year period post termination pursuant to limitation rules.	
		Recommendation: Retention period of 5	
		years post termination.	
		Bassa for recommendation (h)	
		Reason for recommendation: (b)	
Inform	ation regarding payments to employees	l	
13.	Administration, including:	(a) Minimum retention period of 5 years	(A) None under local law.
		post payment pursuant to Article L.3243-	
	Wage administration, including all	4 of the French Labour Code.	(B) Retention period of 10 years post
	untaxed repayments		termination as a practical approach,
		(b) Recommendation: Minimum retention	being reminded that it may not be
	Salary administration (e.g. information	period of 5 years post payment.	sufficient in the case of a legal action for
	relevant for the calculation of salary and		discrimination.
	remunerations and for the calculation of	Reason for recommendation: (a)	
	taxes and premiums)		<b>Recommendation</b> : 10 years post
		For church affiliation and trade union	termination.
	Specific salary administration (i.e. church	membership: such information cannot be	
	affiliation, degree of disability and trade	collected, processed and/or retained.	Reason for recommendation: (B)
	union membership)	For the degree of disability:	



TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
	<ul> <li>(a) Minimum retention period of 5 years post issuance of the data pursuant to Article D.4711-3 of the French Labour Code.</li> <li>(b) Recommendation: Retention of the data for minimum of 5 years of post-issuance of the data.</li> <li>Reason for recommendation: (a)</li> </ul>	For church affiliation and trade union membership: such information cannot be collected, processed and/or retained.  For degree of disability:  (A) None under local law.  (B) Retention period of 30 years post termination as a practical approach, as pursuant to Article L. 461-1 of the Social security Code, the statute of limitation for an employee to act for the recognition of the professional nature of his/her illness can be two years as from the medical certificate informing him/her of the potential link between his/her work and his/her illness, which can occur in practice very belatedly (and what induces that 20 years of retention could also be insufficient).  Recommendation: Retention period of 30 years post termination.



					International
	TYPE OF DOCUMENT	(	NIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	ı	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) HER REASON OR RECOMMENATION
				Reas	son for recommendation: (B)
14.	Personal contact information required for payroll purposes, including:  Bank account  Marital status	(a) (b)	None under local law.  Recommendation: Retention during all the employment relationship.  con for recommendation: (a)	(A) (B)	None under local law.  CNIL ruling n°02-017 dated March 21st 2002 recommends a 2-year time period post termination of the employment contract.
	• Etc.			P	Recommendation: Retention of the data during all the employment relationship and for a 2-year time period post termination of the employment contract.
				кеая	son for recommendation: (B)
15.	<ul> <li>Severance pay records and compensation documentation, more in particular:</li> <li>Severance pay records and calculations of severance payments)<sup>7</sup></li> </ul>	(a)	Minimum retention period of 5 years post payment pursuant to Article L.3243-4 of the French Labour Code.	(A) (B)	None under local law.  Retention of 10 years post termination as a practical approach, being reminded

<sup>&</sup>lt;sup>7</sup> **CC Note**: See also "Termination of employment agreements" section.



	TYPE OF DOCUMENT		NIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	ı	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) HER REASON OR RECOMMENATION
	Compensation documentation and information (other than payroll and pensions, health plans, e.g., bonus letters, letters on salary increase)	(b)	Recommendation: Minimum retention period of 5 years post payment.  son for recommendation: (a)		that it may not be sufficient in the case of a legal action for discrimination.  Recommendation: Retention period of 10 years post termination.
				Reas	son for recommendation: (B)
16.	Equity information and documents in relation thereto, including:	(a)	Minimum of 5 years post payment pursuant to Article L.3243-4 of the French Labour Code.	(A) (B)	None under local law.  Retention period of 10 years post
	<ul><li>Share plan documentation</li><li>Letters on vesting of shares</li></ul>	(b)	Recommendation: Minimum retention		termination as a practical approach, being reminded that it may not be
	Information on status of equity	Reas	period of 5 years post payment.  son for recommendation: (a)		sufficient in the case of a legal action for discrimination.
	• Statements				<b>Recommendation</b> : Retention period of 10 years post termination.
	• Etc.			Reas	son for recommendation: (B)
17.	Travel and expenses information, including:	(a)	Minimum retention period of 5 years post payment pursuant to Article L.3243-	(A)	None under local law.
	Expenses claims forms		4 of the French Labour Code.	(B)	Retention period of 10 years post termination as a practical approach,



			International
	TYPE OF DOCUMENT	ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
	<ul> <li>Expenses receipts</li> <li>Data on reimbursements made</li> <li>Etc.</li> </ul>	(b) Recommendation: Minimum retention period of 5 years post payment.  Reason for recommendation: (a)	being reminded that it may not be sufficient in the case of a legal action for discrimination.  Recommendation: Retention period of 10 years post termination.  Reason for recommendation: (B)
Inform	ation regarding pensions		
	<u> </u>		
18.	All business data and records relating to	(a) None under local law.	(A) None under local law.
	pension plans and schemes, including:		
		(b) According to limitation rules, the	(B) These data would most likely be useful in
	Business data	employee might claim damages during a	the context of a legal action for back
		5-year period post retirement.	payment of pension benefits that an
	<ul> <li>Pension administration</li> </ul>		employee could lodge when retiring.
		<b>Recommendation</b> : Retention of the data	
	Early retirement	during all the employment relationship	<b>Recommendation</b> : Retention of the data
	• Etc.	and 5 years post retirement (or if	during all the employment relationship
	- 200	unknown, until the employee has	and up to 7 years post retirement (or if
		reached the legal age to benefit from a	unknown, until the employee has
		full retirement).	reached the legal age to benefit from a
		Reason for recommendation: (b)	full retirement pension).
		(2)	
			1



	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
			Reason for recommendation: (B)
19.	Pension documentation and information, including:  Pension offer  Pension status  Individual pension plan documentation  Etc.	<ul> <li>(a) None under local law.</li> <li>(b) According to limitation rules, the employee might claim damages during a 5-year period post retirement.</li> <li>Recommendation: Retention of the data during all the employment relationship and 5 years post retirement (or if unknown, until the employee has reached the legal age to benefit from a full retirement).</li> <li>Reason for recommendation: (b)</li> </ul>	the context of a legal action for back payment of pension benefits that an employee could lodge when retiring.  Recommendation: Retention of the data during all the employment relationship and up to 7 years post retirement (or if
Health	-related information of employees		
20.	Documents with health-related information in relation to employees, including:  • Medical data (provided by company doctor) including individual reintegration	(a) Minimum retention period of 5 years post issuance of the data pursuant to Article D.4711-3 of the French Labour Code.	(2)



			International
	TYPE OF DOCUMENT	ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
	<ul> <li>plans, treatments and workplace adaptations</li> <li>Documents relating to accidents occurred at work</li> <li>Health-related information and documentation (other than disability status, e.g., notification of inability to work, sickness record, information and documentation on reintegration measures)</li> <li>Etc.</li> </ul>	(b) Recommendation: Retention of the data for a minimum of 5 years post-issuance of the data.  Reason for recommendation: (a)	security Code, the statute of limitation for an employee to act for the recognition of the professional nature of his/her illness can be two years as from the medical certificate informing him/her of the potential link between his/her work and his/her illness, which can occur in practice very belatedly (and what induces that 30 years of retention could also be insufficient).  Recommendation: Retention period of 30 years post termination.  Reason for recommendation: (B)
Inform	ation relating to an employee's career		
21.	Information regarding the employee's work performance – disciplinary documentation and information, including:  • Any warnings	Minimum retention periods:  For documents related to disciplinary:  (a) Minimum retention period of 3 years pursuant to Article L.1332-5 of the French Labour Code.	<ul> <li>(A) None under local law.</li> <li>(B) Retention period of 10 years post termination as a practical approach, it being reminded that it may not be sufficient in the case of a legal action for</li> </ul>



TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
Any performance improvement plans	(b) <b>Recommendation</b> : Retention of data for	discrimination, or in case of legal action
Supervisor reviews	3 years post notification of the sanction.	for recognition of an occupational illness.
Employee self-review	Reason for recommendation: (a)	Recommendation: Retention period of 10 years post termination.
Employee sen review	For other work performance documents:	10 years post termination.
• Development goals		Reason for recommendation: (B)
• Reprimands	<ul><li>(a) None under local law.</li><li>(b) Retention of data for a 3 to 5-year period</li></ul>	
• Talent documentation and information (e.g. talent identification)	post termination pursuant to limitation rules.	
<ul> <li>Training and development (trainings attended, training records, passed/failed trainings and tests)</li> </ul>	Recommendation: Retention of data for 5 years post termination  Reason for recommendation: (b)	
<ul> <li>Organization information (Business Unit, job title, job grade, job contact details, etc.)</li> </ul>		
• Etc.		



			International
	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
Electro	nically available information on employee	es	
22.	Employee information publicly available to other employees (e.g. intranet)	<ul> <li>(a) None under local law.</li> <li>(b) Recommendation: Retention during all the employment relationship.</li> <li>Reason for recommendation: (b)</li> </ul>	The maximum retention period is depending on the quality of data:  For standard information (e.g general personal details):  (A) None under local law.  (B) CNIL ruling n°02-017 dated March 21st 2002 recommends a 2-year time period post termination of the employment contract.  Recommendation: Retention of the data during all the employment relationship and for a 2-year time period post termination of the employment contract.  Reason for recommendation: (B)  For substantive information (e.g. employee's articles, comments, etc.).



	TYPE OF DOCUMENT	ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
			<ul> <li>(A) None under local law.</li> <li>(B) Retention period of 10 years post termination as a practical approach, it being reminded that it may not be sufficient in the case of a legal action for discrimination.</li> <li>Recommendation: Retention period of 10 years post termination.</li> <li>Reason for recommendation: (B)</li> </ul>
23.	Other electronically available information on employees, including:  Employee data in network and computer systems (e.g. emails)  Communication equipment used by employees  Access controls  Other internal administration	Minimum retention periods:  For data regarding employees log-on/log-off information:  (a) None under local law.  (b) Recommendation: Retention of data for 6 months.  Reason for recommendation: See (B).	Maximum retention periods:  For data regarding employees log-on/log-off information:  (A) The CNIL has issued guidance according to which employee log-on information should not be kept for more than 6 months post recording ("Personal Data at Work" – CNIL Employers Guide 2012).



		International
TYPE OF DOCUMENT	ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
	For data on the access to the premises by the employees:  (a) None under local law.	Recommendation: Retention of data for 6 months post recording.  For data on the access to the premises by the employees:
	<ul> <li>(b) The CNIL has issued guidance according to which information on the employee's access to the premises must not be kept more than 3 months post recording ("Access to the premises and schedules" – CNIL Guide 2018).</li> <li>Recommendation: Retention of data for 3 months post recording.</li> <li>Reason for recommendation: (b)</li> </ul>	<ul> <li>(A) None under local law.</li> <li>(B) The CNIL has issued guidance according to which information on the employee's access to the premises must not be kept more than 3 months post recording ("Access to the premises and schedules" – CNIL Guide 2018).</li> <li>Recommendation: Retention of data for 3 months post recording.</li> </ul>
	For other documents and data (e.g. emails):  (a) None under local law.	Reason for recommendation: (B)  For other documents and data (e.g. emails):
	(b) Retention period of 3 to 5-year period post termination pursuant to limitation rules.	(A) None under local law.  (B) Retention period of 10 years post termination as a practical approach,



			International
	TYPE OF DOCUMENT	ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
		Recommendation: Retention period of 5 years post termination  Reason for recommendation: (b)	being reminded that it may not be sufficient in the case of a legal action for discrimination.  Recommendation: Retention period of 10 years post termination.
			Reason for recommendation: (B)
Termi	nation of employment agreements		
24.	Information relating to employment	(a) None under local law.	(A) None under local law.
	termination, including:	(b) Retention for a 3 to 5-year period post	(B) Retention period of 10 years post
	Notice of termination/ resignation	termination pursuant to limitation rules.	termination as a practical approach, being reminded that it may not be
	Termination/ settlement agreement	<b>Recommendation</b> : Retention for 5 years post termination.	sufficient in the case of a legal action for discrimination.
	Written correspondence related to	Postosia	discrimination.
	termination	Reason for recommendation: (b)	Recommendation: Retention period of
	Exit interview		10 years post termination.
	Outplacement agreement and		Reason for recommendation: (B)
	arrangements		



					International
	TYPE OF DOCUMENT		NIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	ı	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) HER REASON OR RECOMMENATION
Custon	ns				
25.	Invoicing and accounts information:	(a)	Under both articles 65-3° of the French	(A)	None under local law.
23.	<ul> <li>General ledger</li> <li>Account receivable record</li> <li>Accounts payable record</li> <li>(tender of) Sales records invoices</li> <li>Accounts</li> </ul>	(b)	Customs Code and article 51 of the Union Customs Code, all documents and information which may be relevant to the customs authority, including all books, records and other data carriers, must be retained for a period of three years.  Recommendation: all documents and	(B)	As the listed documents may prove useful during the entire existence of the company it can be recommended to keep them for the duration of the company. However, please note for the relevant documents containing personal data that once the minimum retention period provided in section (b), i.e. 3
	<ul><li>Consignment notes</li><li>Inventories</li></ul>		information which may be relevant to the customs authority, including all books, records and other data carriers, should be kept for at least 3 years, from the dispatching of packages (for the sender), and from the receipt of goods (for the recipient).		years, has expired, the company should redact the personal data contained in those specific documents and related documents to keep those documents longer than 3 years, unless it has a legitimate, valid reason to continue to process personal data for a specific period.
		Reas	son for recommendation: (a)		Recommendation: All listed documents should be kept for the duration of the company. In the case where the



	TYPE OF DOCUMENT		NIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
				company has a legitimate, objective reason to process personal data contained in the documents beyond the 3-year retention period, then it could retain the personal data longer than 3 years). If there is no such reason, then, to keep the accounting documents longer than the 3-year period, the company should redact the personal data.  Reason for recommendation: (B)
26.	Information and documents accessible and acceptable to customs, and that are required for the performance of formalities and checks.	(a)	Under both articles 65-3° of the French Customs Code and article 51 of the Union Customs Code, all documents and information which may be relevant to the customs authority must be retained for a period of 3 years.  Recommendation: all documents and information which may be relevant to the customs authority should be kept at least 3 years, from the dispatching of	<ul> <li>(A) None under local law.</li> <li>(B) As documents and information necessary for the completion of formalities and checks may prove useful for more general purposes (apart from formalities and checks) during the entire existence of the company it can be recommended to keep them for the duration of the company. However, please note for the relevant documents containing personal data that once the minimum retention period provided in</li> </ul>



		International
TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
	packages (for the sender), and from the receipt of goods (for the recipient).  Reason for recommendation: (a)	section (b), i.e. 3 years, has expired, the company should redact the personal data contained in those specific documents and related documents to keep those documents longer than 3 years, unless it has a legitimate, valid reason to continue to process personal data for a specific period and individuals have been informed about it.  Recommendation: All documents listed should be kept for the duration of the company. In the case where the company has a legitimate, objective reason to process personal data contained in the documents beyond the 3-year retention period, then it could retain the personal data longer than 3 years. If there is no such reason, then, to keep the accounting documents longer than the 3-year period, the company should redact the personal data.  Reason for recommendation: (B)



			international
	TYPE OF DOCUMENT	ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
27.	Where a customs control determines that a customs debt needs to be revised.	(a) Under article 51 of the Union Customs Code, if it follows from a customs check that a customs debt needs to be revised the relevant documents need to be stored for additional three years following the three years or conservation, so for a total of 6 years.  (b) Recommendation: the relevant documents pertaining to the customs debt which needs to be revised should be kept for at least 6 years.  Reason for recommendation: (a)	(B) As the relevant documents related to the customs debt may also be relevant to other purposes, it can be recommended to keep them for the duration of the company. However, please note for the relevant documents containing personal data that once the minimum retention period provided in section 1, i.e. 6 years,



	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
			the 6-year retention period, then it could retain the personal data longer than 6 years. If there is no such reason, then, to keep the accounting documents longer than the 6-year period, the company should redact the personal data.  Reason for recommendation: (B)
Other	personal data		
28.	Information in relation to visitors to company premises (e.g. name, company, time of visit, person visited, license plate, etc.)	<ul><li>(a) None under local law.</li><li>(b) Recommendation: There is no minimum retention period.</li><li>Reason for recommendation: (a)</li></ul>	(A) In a decision dated 8 January 2002 (decision n° 02-001), the CNIL has indicated that information pertaining to the movements of individuals in premises should not be kept for more than 3 months.
			(B) Recommendation: Information in relation to visitors should maximally be kept for 3 months since the visit.  Reason for recommendation: (A)



			International
	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
29.	Camera recordings	<ul> <li>(a) None under local law.</li> <li>(b) Recommendation: There is no minimum retention period.</li> <li>Reason for recommendation: (a)</li> </ul>	(A) As regards the use of cameras in the workplace, the CNIL has indicated in a recommendation dated 2018 that images obtained by camera recording should be kept no more than a few days, unless exceptional circumstances requiring that necessary checks should be carried out in the event of an incident, and allowing to initiate disciplinary and/or criminal proceeds. If such proceedings are initiated, the images should then be extracted from the camera system and kept for the duration of the procedure.  As regards the use of cameras in stores, per article L252-5 of the French Internal Security Code and the CNIL guidelines, images obtained by video recording should not be kept more than 1 month, and in general there would be no need to keep them more than a few days. In the case where criminal proceedings are initiated, the images should be extracted



TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
		from the camera system and kept for the duration of the procedure.  (B) Recommendation: images obtained by camera recording in the workplace should be kept for a few days maximum, unless there are exceptional circumstances requiring that necessary checks be carried out in the event of an incident.
		Images obtained by camera recording in stores should be kept one month maximum. In the case where criminal proceedings are initiated, the images should be extracted from the camera system and kept for the duration of the procedure.  Reason for recommendation: (A)



	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
30.	Data subject access requests and responses	<ul> <li>(a) None under local law.</li> <li>(b) According to the applicable limitation period (article 2224 of the French Civi Code), personal actions or movable rights of actions are prescribed in 5 years as from the day the holder of a right knew or should have known the facts enabling him/her to exercise his/her right. This entails that a data subject may initiate a judicial action against the controller for a damage suffered because of the breach of his/her right, in a period of 5 years as from the day he/she has received the information that the controller will not comply with his/her access request.</li> <li>Recommendation: 5 years as from the day the data subject has received the information that the controller will not comply with his/her access request.</li> <li>Reason for recommendation: (b)</li> </ul>	in (b). Therefore, from a data minimization perspective, it would make sense not to keep the personal data related to a data subject's access request more than 5 years as from the response provided to the data subject not to carry out his/her request.  Recommendation: 5 years as from the day the data subject has received the information that the controller will not comply with his/her access request.  Reason for recommendation: (B)



## **ANNEX 4**

## **RETENTION PERIODS UNDER GERMAN LAW**

Corpor	TYPE OF DOCUMENT rate documents	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS  BASED ON A) LOCAL LAW AND B)  OTHER REASON OR RECOMMENATION
1.	All types of corporate (internal) documents, including:  Company accounts  Budgets  Books of account and records  Profit and loss accounts  Payment records	<ul> <li>Minimum retention periods:</li> <li>Minimum period of 10 years as of the expiry of the calendar year in which the last entry in the book<sup>8</sup> was made, the inventory or the management report was prepared, or the accounting document was produced (Sec. 257 para. 1 no. 1 and 4, para. 4, para. 5 German Commercial Code (HGB), "GCC"; Sec. 147 para. 1 no. 1, 4,</li> </ul>	

<sup>&</sup>lt;sup>8</sup> **CC Note**: 'entry in the book' means the record of a business transaction or record of changes to the gross assets/capital of the company (e.g. incoming/outgoing goods etc.) in the Company's trading books. German companies are obliged to keep their trading books up-to-date reflecting all business transactions. This includes all documents which provide for changes in the gross assets/capital of the company as well as those documents which are required to understand and interpret the trading books (e.g. company accounts, books of account and records, payments records, general ledger etc.)



TYPE OF DOCUMENT	ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS  BASED ON A) LOCAL LAW AND B)  OTHER REASON OR RECOMMENATION
Resolutions and/or minutes of meetings (from shareholders, the supervisory board and the management board)  (amendments to) Articles of association  Shareholders' register  Board regulations  Etc.	<ul> <li>4a, para. 3 sentence 1 German General Tax Code (AO), "GGTC")</li> <li>Trade or business letters received and reproductions of trade or business letters sent: minimum retention period of 6 years (Sec. 147 para. 1 no. 2, 3, 5, para. 3 sentence 1 GGTC)</li> <li>Deposit of the books in the event of a liquidation of the company should be retained for a minimum period of 10 years after completion of the liquidation process beginning on the day of the deposit (Sec. 273 para. 2 Stock Corporation Act (AktG) ("SCA"), Sec. 74 para. 2 sentence 1 German Limited Liability Companies Act (GmbHG) ("GLLCA"))</li> <li>(b) Recommendation:</li> <li>Resolutions and/or minutes of shareholders' meetings if required to reproduce the corporate history: it is</li> </ul>	



			International
		MINIMUM RETENTION PERIODS BASED	MAXIMUM RETENTION PERIODS
	TYPE OF DOCUMENT	ON A) LOCAL LAW AND B) OTHER	BASED ON A) LOCAL LAW AND B)
		REASON OR RECOMMENATION	OTHER REASON OR RECOMMENATION
		recommended to retain these for the	
		lifetime of the entity	
		Other documents: minimum retention	
		period as set forth under (a) plus a	
		safety margin of 5 years for	
		assessment periods not expired, or	
		longer on a case-by-case basis	
		Reason for recommendation: (a) plus a safety	
		margin of 5 years as retention is generally	
		extended until tax returns having become final	
		(in case of tax audits) / any disputes with tax	
		authorities or tax claims having become statute-barred (Sec. 147 para. 3 sentence 5,	
		Sec. 169, 171 GGTC).	
		·	
2.	Accounting and financial documentation,	(a) Minimum retention periods:	(A) None under statute other than the
	including:	Minimum retention period of 10 years	GDPR where personal data is
	Financial statements	as of the expiry of the calendar year in	concerned.
	Audit reports	which the last entry in the book was	(B) <b>Recommendation</b> : to retain for
	·	made, the report was prepared or the	recommended minimum retention
	Audit records	accounting document was produced	period.
	Accounts	(Sec. 257 para. 1 no. 1 and 4, para. 4,	



		International
	MINIMUM RETENTION PERIODS BASED	MAXIMUM RETENTION PERIODS
TYPE OF DOCUMENT	ON A) LOCAL LAW AND B) OTHER	BASED ON A) LOCAL LAW AND B)
	REASON OR RECOMMENATION	OTHER REASON OR RECOMMENATION
• Etc.	para. 5 GGC; Sec. 147 para. 1 no. 1, 4,	Reason for recommendation: No apparent
	4a, para. 3 sentence 1 GGTC)	reason to retain for a longer period.
	Deposit of the books in the event of a	
	liquidation of the company: minimum	
	retention period of 10 years after completion of the liquidation process	
	beginning on the day of the deposit	
	(Sec. 273 para. 2 SCA, Sec. 74 para. 2	
	sentence 1 GLLCA)	
	semence i delcaj	
	(b) <b>Recommendation:</b> Minimum retention	
	period as set forth under (a) plus a safety	
	margin of 5 years for assessment periods	
	not expired, or longer on a case-by-case	
	basis.	
	Reason for recommendation: (a) plus a safety	
	margin of 5 years as retention is generally	
	extended until tax returns having become final	
	(in case of tax audits) / any disputes with tax	
	authorities or tax claims having become	
	statute-barred (Sec. 147 para. 3 sentence 5,	
	Sec. 169, 171 GGTC).	



			International
	TYPE OF DOCUMENT	ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS  BASED ON A) LOCAL LAW AND B)  OTHER REASON OR RECOMMENATION
3.	All types of agreements, including	(a) Minimum retention periods:	(A) None under statute other than the GDPR where personal data is
	• Contracts	<ul> <li>Minimum retention period of 10 years as of the expiry of the agreement /</li> </ul>	concerned.
	Permits	permit / certificate / licence or as of	(B) Recommendation: to retain for
	Certificates	the calendar year in which the	recommended minimum retention
	• Licences	accounting document was produced (Sec. 257 para. 1 no. 4, para. 4, para. 5	period.
	Non-disclosure agreements (only insofar a penalty is included)	GCC)	<b>Reason for recommendation:</b> No apparent reason to retain for a longer period.
	Other type of confidentiality agreements (only in so far as a penalty is included)	<ul> <li>With regard to invoices issued or received: minimum retention period of 10 years upon the expiry of the</li> </ul>	
	Non-competition arrangement (only insofar a penalty is included)	calendar year in which the invoice document was issued (Sec. 14b	
	Documentation relating to service providers including (but not limited to)	German VAT Act ( <i>UStG</i> )	
	lawyers, notaries and accountants	(b) <b>Recommendation:</b> Minimum retention period as set forth under (a) plus a safety	
	• Etc.	margin of 5 years for assessment periods not expired, or longer on a case-by-case basis.	
		Reasons for recommendation: (a) plus a safety margin as retention is generally extended until tax returns having become final (in case of tax	



			International
		MINIMUM RETENTION PERIODS BASED	MAXIMUM RETENTION PERIODS
	TYPE OF DOCUMENT	ON A) LOCAL LAW AND B) OTHER	BASED ON A) LOCAL LAW AND B)
		REASON OR RECOMMENATION	OTHER REASON OR RECOMMENATION
		audits) / any disputes with tax authorities or	
		tax claims having become statute-barred (Sec.	
		147 para. 3 sentence 5, Sec. 169, 171 GGTC).	
Come	nercial contracts		
Comr			
4.	Insurance plans and policies	(a) Minimum retention periods:	(A) None under statute other than the
		If the insurance plans and policies are	GDPR where personal data is
		<ul> <li>If the insurance plans and policies are necessary for commercial accounting</li> </ul>	concerned.
		purposes: minimum retention period	(B) Recommendation: to retain for
		of 10 years as of the expiry of the	recommended minimum retention
		calendar year in which the plan/policy	period.
		was made or (if at a later date) in which	
		the plan/policy expired (Sec. 257 para.	Reason for recommendation: No apparent
		1 no. 4, para. 4, para. 5 GCC)	reason to retain for a longer period.
		<ul> <li>If the insurance plans and policies are</li> </ul>	
		relevant or necessary for tax purposes:	
		minimum retention period of 6 years	
		as of the expiry of the calendar year in	
		which the plan/policy was made or (if	
		at a later date) in which the plan/policy	
		expired	



			International
		MINIMUM RETENTION PERIODS BASED	MAXIMUM RETENTION PERIODS
	TYPE OF DOCUMENT	ON A) LOCAL LAW AND B) OTHER	BASED ON A) LOCAL LAW AND B)
		REASON OR RECOMMENATION	OTHER REASON OR RECOMMENATION
		(b) Recommendation: Minimum retention	
		period as set forth under (a) plus a safety	
		margin of 5 years for assessment periods	
		not expired, or longer on a case-by-case	
		basis.	
		Reasons for recommendation: (a) plus a safety	
		margin of 5 years as retention is generally	
		extended until tax returns having become final	
		(in case of tax audits) / any disputes with tax	
		authorities or tax claims having become	
		statute-barred (Sec. 147 para. 3 sentence 5,	
		Sec. 169, 171 GGTC).	
Human	Resources		
5.	Employment contracts (including any	(a) Minimum retention period of 6 years after	(A) Maximum retention period: until no
	addenda)	the end of the employment contract (Sec.	longer required for the execution or
		147 para. 1 no. 5 and para. 3 GGTC).	termination of the employment
			relationship (Sec. 26 para. 1 sentence 1
		(b) Recommendation: Minimum retention	Federal Data Protection Act ("BDSG")).
		period as set forth under (a), unless	
		contract contains a pension clause (in this	(B) <b>Recommendation:</b> to retain the
		case, please see minimum retention	employment contracts for the
		period as set forth under 19. below).	recommended minimum retention
			period, but no shorter than (i) the



_				International
			MINIMUM RETENTION PERIODS BASED	MAXIMUM RETENTION PERIODS
		TYPE OF DOCUMENT	ON A) LOCAL LAW AND B) OTHER	BASED ON A) LOCAL LAW AND B)
			REASON OR RECOMMENATION	OTHER REASON OR RECOMMENATION
			However, all contracts should be retained at	expiration date, or (ii) fulfilment of any of
			least until the end of the year following the	the obligations under the contract, or (iii)
			calendar year of the last audit by the social	while litigation or the respective audit is
			security carriers (Sec. 8 para. 1 of the	ongoing.
			regulation of contribution procedures (BVV),	B(A)(B)
			Sec. 28f and 28p of the Social Code Book IV	Reason for recommendation: (A) and (B)
			(SGB IV)).	
			<b>Reason for recommendation:</b> (a) and (b).	
	6.	(Expat) records of foreign employees,	(a) If required for tax purposes (e.g.	(A) Maximum retention period:
		including:	documents providing evidence for special	
		•	rules in certain double taxation	Until no longer required for the
		Work permit	agreements (183-day rule) or permanent	execution of the employment
			establishment issues, or any other	relationship (Sec. 26 para. 1
		<ul> <li>Visa (applications)</li> </ul>	document affecting the financial	sentence 1 BDSG); or
		• Etc.	statements of the company): minimum	
		Etc.	retention period of 6 years as of the expiry	<ul> <li>as long as required under statute</li> </ul>
			of the calendar year in which the record	(B) <b>Recommendation:</b> to retain for
			was made or (if at a later date) in which the	recommended minimum retention
			record expired.	period.
				ps
			(b) <b>Recommendation:</b> Minimum retention	Reason for recommendation: (A)
			period of:	



			International
		MINIMUM RETENTION PERIODS BASED	MAXIMUM RETENTION PERIODS
	TYPE OF DOCUMENT	ON A) LOCAL LAW AND B) OTHER	BASED ON A) LOCAL LAW AND B)
		REASON OR RECOMMENATION	OTHER REASON OR RECOMMENATION
		• 3 years after the end of the	
		employment relationship (statutory	
		period of limitation for administrative	
		offences; Sec. 98 para. 2a no. 1 of the	
		Residence Act (AufenthG), Sec. 404	
		para. 2 no. 3 of the Social Code Book	
		III (SGB III) and Sec. 31 para. 2 no. 1	
		Administrative Offences Act ( <i>OWiG</i> ));	
		or	
		If records are required for tax	
		purposes, the minimum retention	
		period as set forth under (a),	
		whichever period lapses later	
		However, all contracts should be retained at	
		least until the end of the year following the	
		calendar year of the last audit by the social	
		security carriers.	
		Reason for recommendation: (a) and (b).	
7.	Personal contact information, including:	(a) None under statute.	(A) Maximum retention period: until no longer required for the execution or
	Home address	(b) Recommendation: to retain for the	termination of the employment
		duration of employment and as long as	



			International
		MINIMUM RETENTION PERIODS BASED	MAXIMUM RETENTION PERIODS
	TYPE OF DOCUMENT	ON A) LOCAL LAW AND B) OTHER	BASED ON A) LOCAL LAW AND B)
		REASON OR RECOMMENATION	OTHER REASON OR RECOMMENATION
	National insurance number	required to fulfil obligations arising from	relationship (Sec. 26 para. 1 sentence 1
	_	the employment relationship (e.g. to send	BDSG).
	• Etc.	a letter of reference to the ex-employee's	(D) Becommendation. To make a few
		home address).	(B) Recommendation: To retain for
		Harrison information about the national at	recommended minimum retention
		However, information should be retained at	period.
		least until the end of the year following the	Reason for recommendation: (A)
		calendar year of the last audit by the social	Reason for recommendation. (A)
		security carriers.	
		Reason for recommendation: (b)	
8.	Emergency details, including:	(a) None under statute.	(A) None under statute other than the GDPR
			where personal data is concerned.
	Emergency contact	(b) Recommendation: to retain for the	·
		duration of employment for practical	(B) <b>Recommendation:</b> to retain for
	<ul> <li>Emergency contact information</li> </ul>	reasons; erase once employment has	recommended minimum retention
		ended.	period.
		Reason for recommendation: (b)	Reason for recommendation: No apparent
			reason to retain for a longer period.
9.	Employee ID copy	(a) None under statute.	(A) Until the employee withdraws his/her
			consent (Sec. 20 para. 2 Act on Identity
			Cards and Electronic Identification).
			,
		<del>-</del>	



			international
		MINIMUM RETENTION PERIODS BASED	MAXIMUM RETENTION PERIODS
	TYPE OF DOCUMENT	ON A) LOCAL LAW AND B) OTHER	BASED ON A) LOCAL LAW AND B)
		REASON OR RECOMMENATION	OTHER REASON OR RECOMMENATION
		(b) Recommendation: to retain as long as	(B) Recommendation: Erase once employee
		required for the original purpose, unless	withdraws his/her consent or earlier if
		employee withdraws his/her consent.	no longer required for the original
		Reason for recommendation: Copying an	purpose.
		identity card requires the consent of the	Reason for recommendation: (A)
		employee concerned (Sec. 20 para. 2 Act on	Reason for recommendation. (A)
		Identity Cards and Electronic Identification).	
		dentity cards and Electronic Identification).	
10.	Information regarding absence of employees	(a) Minimum retention periods:	(A) Maximum retention period: until no
	and information on specific events, including:		longer required for compliance with
		A distinction should be made between	specific legal obligations derived from
	Absence, such as maternal, parental leave	maternal/parental leave, sick leave	employment law, social security and
	and related documentation	and other leave not involving sensitive	social protection law (Sec. 26 para. 3
	Time off, such as statutory leave	personal data, such as secondment	sentence 1 BDSG).
	entitlement and documentation of leave	information. Review which sensitive	(D) Decommendation: to retain for
	against entitlement	information is required under German	(B) Recommendation: to retain for recommended minimum retention
	agamet chatternent	employment and social security statutes, erase other sensitive	period only.
	Notification of pregnancy and related	information, unless a valid consent	period only.
	health information	basis applies (reliance on consent	Reason for recommendation: Health data
		should be avoided wherever possible,	(including pregnancy and parenthood) are
	Secondments (such as expat agreements,	because consent can at all times be	special categories of data, and should only be
	relocation package)	withdrawn)	retained for the minimum retention periods
		,	and be erased thereafter.



		International
	MINIMUM RETENTION PERIODS BASED	MAXIMUM RETENTION PERIODS
TYPE OF DOCUMENT	ON A) LOCAL LAW AND B) OTHER	BASED ON A) LOCAL LAW AND B)
	REASON OR RECOMMENATION	OTHER REASON OR RECOMMENATION
• Etc.	Documentation on type and duration	
	of work by pregnant women:	
	minimum retention period of 2 years	
	(Sec. 27 para. 5 Maternity Protection	
	Act ( <i>MuSchG</i> )	
	If information is required for tax	
	purposes (e.g. documents related to	
	secondments providing evidence for	
	special rules in certain double taxation	
	agreements (183-day rule)): minimum	
	retention period of 6 years as of the	
	expiry of the calendar year in which	
	the relevant document was made	
	(b) Recommendation:	
	With regard to documentation on the	
	type and duration of work by pregnant	
	women: minimum retention period as	
	set forth under (a)	
	` ,	
	With regard to information required	
	for tax purposes: minimum retention	
	period as set forth under (a) or (if	



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		MINIMUM RETENTION PERIODS BASED	MAXIMUM RETENTION PERIODS
	TYPE OF DOCUMENT	ON A) LOCAL LAW AND B) OTHER	BASED ON A) LOCAL LAW AND B)
		REASON OR RECOMMENATION	OTHER REASON OR RECOMMENATION
		longer) until tax return has become	
		final and statute-barred	
		Other information: recommended to	
		retain as long as required for	
		assessment of the working capacity of	
		the employee or to fulfil the	
		obligations under the employment	
		relationship	
		Because for an annual delication (a) and (b)	
		Reason for recommendation: (a) and (b).	
11.	Results of / documentation from internal	(a) If relevant for tax compliance issues:	(A) Maximum retention periods:
	investigations on employees (for example	minimum retention period of 6 years as of	( )
	from email reviews or interviews)	the expiry of the calendar year in which the	With regard to the processing of
	,	relevant document was produced.	personal data of employees in the
		·	context of investigations: only within
		(b) Recommendation:	narrow restrictions (Sec. 26 para. 1
			sentence 2 BDSG or, where
		Minimum retention period of 10 years	applicable, art. 6 I f GDPR)
		in case of (i) suspicion of a criminal act,	
		or (ii) in the event that a company	With regard to processing of
		anticipates that it may need to make	personal data outside of a suspicion
		claims for damages against	of criminal wrongdoing: retention of
		individual(s)	documentation should be shorter



			International
		MINIMUM RETENTION PERIODS BASED	MAXIMUM RETENTION PERIODS
	TYPE OF DOCUMENT	ON A) LOCAL LAW AND B) OTHER	BASED ON A) LOCAL LAW AND B)
		REASON OR RECOMMENATION	OTHER REASON OR RECOMMENATION
		If there is no suspicion of a criminal act	and strictly limited to the legitimate
		or expectation of damage claims, it is	interest of the investigation on a
		recommended to erase the	legitimate interests basis (to be
		documentation once no longer	interpreted narrowly)
		required for the purposes of the	(2) 2
		investigation	(B) <b>Recommendation:</b> to retain for
			minimum retention period.
		If relevant for tax compliance issues:	Reason for recommendation: (A)
		the minimum retention period as set	( ,
		forth under (a) plus a safety margin of	
		5 years is recommended	
		Reason for recommendation: Time-barring of	
		offences and claims (generally 10 years, in	
		exceptional scenarios 30 years) and tax	
		compliance.	
12.	Documentation and information in relation to	(a) None under statute.	(A) Maximum retention period: until no
	biannual appraisals, including:	(b) <b>Recommendation:</b> to retain for as long as	longer required for the execution or
	NA: auto fue a his anual sanaisel assetians	required to fulfil obligations under the	termination of the employment
	Minutes from biannual appraisal meetings	employment relationship and thereafter	relationship (Sec. 26 para. 1 sentence 1
	Appraisal process	(e.g. requests for letters of reference).	BDSG), including for a letter of reference
		(c.g. requests for fetters of feterefice).	(to be reviewed strictly as to which data
	Biannual development plans	Reason for recommendation: (b)	
		. ,	



			International
		MINIMUM RETENTION PERIODS BASED	MAXIMUM RETENTION PERIODS
	TYPE OF DOCUMENT	ON A) LOCAL LAW AND B) OTHER	BASED ON A) LOCAL LAW AND B)
		REASON OR RECOMMENATION	OTHER REASON OR RECOMMENATION
	• Etc.		in fact contains information necessary
			for the purpose).
			(B) <b>Recommendation:</b> to retain for the
			(B) <b>Recommendation:</b> to retain for the recommended minimum retention
			period.
			period.
			Reason for recommendation: (A)
			. ,
Inform	nation regarding payments to employees		
13.	Administration, including:	(a) Minimum retention period of 6 years	(A) Maximum retention period: until no
		pursuant to Sec. 147 para. 1 no. 5 and para.	longer required for the execution of the
	Wage administration, including all	3 GGTC (in case such information are	employment relationship (Sec. 26
	untaxed repayments	accounting records: minimum retention	para. 1 sentence 1 BDSG) or as long as
	Salary administration (e.g. information	period of 10 years pursuant to Sec. 147	required under statute or for compliance
	relevant for the calculation of salary and	para. 1 no. 1, 4, 4a, para. 3 sentence 1	with legal obligations derived from
	remunerations and for the calculation of	GGTC) as of the expiry of the calendar year	employment law, social security and
	taxes and premiums)	in which the document was produced.	social protection law (Sec. 26 para. 3
	and premains)	However, remuneration documents, i.e.	sentence 1 BDSG).
	Specific salary administration (i.e. church	information of social security, insurance,	(B) <b>Recommendation:</b> to retain for
	affiliation, degree of disability and trade	name, address (Sec. 8 para. 1 sentence 1	minimum retention period.
	union membership)	BVV) to be retained at least until the end	minimum retention period.
		by vy to be retained at least until the end	Reason for recommendation: (A)



			International
		MINIMUM RETENTION PERIODS BASED	MAXIMUM RETENTION PERIODS
	TYPE OF DOCUMENT	ON A) LOCAL LAW AND B) OTHER	BASED ON A) LOCAL LAW AND B)
		REASON OR RECOMMENATION	OTHER REASON OR RECOMMENATION
		of the year following the calendar year of	
		the last audit by the social security carriers.	
		<ul> <li>(b) Recommendation: Minimum retention period as set forth under (a) plus a safety margin of 5 years if required for tax purposes.</li> <li>Reason for recommendation: (a)</li> </ul>	
14.	Personal contact information required for	(a) Marital status (as possibly relevant for	(A) Maximum retention period: until no
	payroll purposes, including:	wage tax purposes): minimum retention	longer required for the execution or
		period of 6 years pursuant to Sec. 147	termination of the employment
	Bank account	para. 1 no. 5 and para. 3 GGTC (in case such	relationship (Sec. 26 para. 1 sentence 1
		information are accounting records:	BDSG).
	Marital status	minimum retention period of 10 years	
	• Etc.	pursuant to Sec. 147 para. 1 no. 1, 4, 4a,	(B) <b>Recommendation:</b> to retain for
	• Ltc.	para. 3 sentence 1 GGTC) as of the expiry	recommended minimum retention
		of the calendar year in which the	period.
		document was produced.	Reason for recommendation: (A)
		(h) Barana dalam	Reason for recommendation. (A)
		(b) Recommendation:	
		Marital status: minimum retention	
		period as set forth under (a)	
		, , , , , , , , , , , , , , , , , , , ,	



			International
		MINIMUM RETENTION PERIODS BASED	MAXIMUM RETENTION PERIODS
	TYPE OF DOCUMENT	ON A) LOCAL LAW AND B) OTHER	BASED ON A) LOCAL LAW AND B)
		REASON OR RECOMMENATION	OTHER REASON OR RECOMMENATION
		<ul> <li>Bank account: as long as information is</li> </ul>	
		necessary to fulfil entitlements under	
		the employment relationship, which	
		may also be after the termination of	
		employment (e.g. pension payments)	
		<b>Reason for recommendation:</b> (a) and (b).	
15.	Severance pay records and compensation	(a) Minimum retention period of 6 years	(A) Maximum retention period: until no
13.	documentation, in particular:	pursuant to Sec. 147 para. 1 no. 5 and para.	longer required for the execution or
	parasanan	3 GGTC (in case such information are	termination of the employment
	Severance pay records and calculations of	accounting records: minimum retention	relationship (Sec. 26 para. 1 sentence 1
	severance payments) <sup>9</sup>	period of 10 years pursuant to Sec. 147	BDSG).
		para. 1 no. 1, 4, 4a, para. 3 sentence 1	
	<ul> <li>Compensation documentation and</li> </ul>	GGTC) as of the expiry of the calendar year	(B) <b>Recommendation:</b> to retain for
	information (other than payroll and	in which the record was produced or (if at	recommended minimum retention
	pensions, health plans, e.g., bonus letters,	a later date) in which the document	period.
	letters of salary increase)	expired.	
		5p 53.	Reason for recommendation: (A)
		(b) Recommendation: Minimum retention	
		period as set forth under (a) plus a safety	
		margin of 5 years for assessment periods	

<sup>&</sup>lt;sup>9</sup> **CC Note**: Please also refer to the category "Termination of employment agreements".



			International
	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
		not expired, or longer on a case-by-case basis.  Reason for recommendation: (a) and (b).	
16.	Equity information and documents in relation thereto, including:  • Share plan documentation  • Letters on vesting of shares  • Information on status of equity  • Statements	(a) Minimum retention period of 6 years (in case such information are accounting records: minimum retention period of 10 years) as of the expiry of the calendar year in which the document was produced or (if at a later date) in which the document expired. (Sec. 257 para. 1 no. 4, para. 4, para.5 GCC; Sec. 147 para. 1 no. 4, para. 3 sentence 1 GGTC).	<ul> <li>(A) None under statute other than the GDPR where personal data is concerned.</li> <li>(B) Recommendation: to retain for recommended minimum retention period.</li> <li>Reason for recommendation: No apparent reason to retain for a longer period.</li> </ul>
	• Etc.	<ul> <li>(b) Recommendation: Minimum retention period as set forth under (a) plus a safety margin of 5 years for assessment periods not expired, or longer on a case-by-case basis.</li> <li>Reason for recommendation: (a) and (b).</li> </ul>	
17.	Travel and expenses information, including:	(a) Minimum retention period of 6 years (in case such information are accounting records: minimum retention period of 10	(A) Maximum retention period: until no longer required for the execution of the



			International
		MINIMUM RETENTION PERIODS BASED	MAXIMUM RETENTION PERIODS
	TYPE OF DOCUMENT	ON A) LOCAL LAW AND B) OTHER	BASED ON A) LOCAL LAW AND B)
		REASON OR RECOMMENATION	OTHER REASON OR RECOMMENATION
	Expenses claims forms	years) as of the expiry of the calendar year	employment relationship (Sec. 26
		in which the document was produced or (if	para. 1 sentence 1 BDSG)
	Expenses receipts	at a later date) in which the document	(D) December 1-1
	Data on reimbursements made	expired (Sec. 257 para. 1 no. 4, para. 4,	(B) Recommendation: to retain for
	Data of Tellibursements made	para.5 GCC; Sec. 147 para. 1 no. 4, para. 3	recommended minimum retention
	• Etc.	sentence 1 GGTC).	period.
		(h) Bassassandations Minimum naturation	Reason for recommendation: (A).
		(b) Recommendation: Minimum retention	The desired of the second of t
		period as set forth under (a) plus a safety	
		margin of 5 years for assessment periods	
		not expired, or longer on a case-by-case basis.	
		DdSIS.	
		Reason for recommendation: (a) and (b).	
Inform	lation regarding pensions		
		(a) Minimum materation maried of Course lin	(A) None and an atotate a other than the CODD
18.	All business data and records relating to	(a) Minimum retention period of 6 years (in case such information are accounting	(A) None under statute other than the GDPR
	pension plans and schemes, including:		where personal data is concerned.
	Business data	records: minimum retention period of 10	(B) <b>Recommendation:</b> to retain for
	Dasiness data	years) as of the expiry of the calendar year in which the document was produced or (if	recommended minimum retention
	Pension administration	at a later date) in which the document	period but no shorter than any
		expired (Sec. 257 para. 1 no. 4, para. 4,	obligations under the pension plans and
	Early retirement	expired (Sec. 257 para. 1 110. 4, para. 4,	



			International
		MINIMUM RETENTION PERIODS BASED	MAXIMUM RETENTION PERIODS
	TYPE OF DOCUMENT	ON A) LOCAL LAW AND B) OTHER	BASED ON A) LOCAL LAW AND B)
		REASON OR RECOMMENATION	OTHER REASON OR RECOMMENATION
	• Etc.	para.5 GCC; Sec. 147 para. 1 no. 4, para. 3	schemes having expired/been fulfilled or
		sentence 1 GGTC).	litigation is ongoing.
		(b) <b>Recommendation:</b> Minimum retention period as set forth under (a) plus a safety margin of 5 years for assessment periods not expired, or longer on a case-by-case basis.	Reason for recommendation: (B)
		Reason for recommendation: (a) and (b).	
19.	Pension documentation and information,	(a) Minimum retention period of 6 years (in	(A) Maximum retention period: until no
	including:	case such information are accounting	longer required for the execution or
	- · · · •	records: minimum period of 10 years) as of	termination of the employment
	Pension offer	the expiry of the calendar year in which the	relationship (Sec. 26 para. 1 sentence 1
	Pension status	document was produced or (if later) in	BDSG).
	. 55.5 564645	which the document expired (Sec. 257	(B) <b>Recommendation:</b> to retain for
	Individual pension plan documentation	para. 1 no. 4, para. 4, para. 5 GCC; Sec. 147	recommended minimum retention
		para. 1 no. 4, para. 3 sentence 1 GGTC).	period but no shorter than any
	• Etc.	(b) Recommendation:	obligations under the pension
			documentation having expired/been
		Minimum retention period as set forth	fulfilled or litigation is ongoing.
		under (a) plus a safety margin of 5	
		years for assessment periods not	Reason for recommendation: (A)



			International
		MINIMUM RETENTION PERIODS BASED	MAXIMUM RETENTION PERIODS
	TYPE OF DOCUMENT	ON A) LOCAL LAW AND B) OTHER	BASED ON A) LOCAL LAW AND B)
		REASON OR RECOMMENATION	OTHER REASON OR RECOMMENATION
		expired, or longer on a case-by-case	
		basis	
		Documentation concerning one-time	
		capital payments: at least 30 years	
		after the pension event (i.e. age,	
		invalidity or death) (statutory period of	
		limitation; Sec. 18a sentence 1	
		Company Pension Act ( <i>BetrAVG</i> ))	
		Documentation concerning recurring	
		company pension payments: at least 3	
		years following the end of the year in	
		which the last surviving dependant (as	
		claimant) dies (statutory period of	
		limitation; Sec. 195 German Civil Code	
		(BGB)	
		Reason for recommendation: (a) and (b).	
		(1,110,00)	
Health	-related information of employees		
20.	Documents with health-related information in	(a) Minimum retention period for medical	(A) Maximum retention period: until no
	relation to employees, including:	records: 10 years after the last	longer required for compliance with
		preventative occupational medical care	legal obligations derived from



		International
	MINIMUM RETENTION PERIODS BASED	MAXIMUM RETENTION PERIODS
TYPE OF DOCUMENT	ON A) LOCAL LAW AND B) OTHER	BASED ON A) LOCAL LAW AND B)
	REASON OR RECOMMENATION	OTHER REASON OR RECOMMENATION
Medical records (provided by company	(Sec. 3 para. 4 Occupational Health Rules	employment law, social security and
doctor) including individual reintegration	6.1 (" <b>AMR 6.1</b> " ) published by the Federal	social protection law (Sec. 26 para. 3
plans, treatments and workplace	Institute for Occupational Safety and	sentence 1 BDSG).
adaptations	Health (Bundesanstalt für Arbeitsschutz	
	und Arbeitsmedizin).	(B) <b>Recommendation:</b> to retain for
Documents relating to accidents occurring		recommended minimum retention
at work	(b) Recommendation:	period.
<ul> <li>Health-related information and documentation (other than disability status, e.g., notification of inability to work, sickness record, information and documentation on reintegration measures)</li> <li>Etc.</li> </ul>	<ul> <li>Medical records: minimum retention period as set forth under (a)</li> <li>Documentation on reintegration measures: generally to remain with doctor, only to a very limited extent with the employer. As part of the personal data contained are highly sensitive we recommend differentiating between sensitive and less sensitive parts of the reintegration file and erasing sensitive data strictly in line with statute and ordinance, unless litigation is ongoing or is specifically expected, and only considering the</li> </ul>	Reason for recommendation: As health data contained in medical records and reintegration files are personal sensitive data, retention should be in line with Sec. 26 para. 3 BDSG and AMR 6.1, where the latter is applicable.



,		International
	MINIMUM RETENTION PERIODS BASED	MAXIMUM RETENTION PERIODS
TYPE OF DOCUMENT	ON A) LOCAL LAW AND B) OTHER	BASED ON A) LOCAL LAW AND B)
	REASON OR RECOMMENATION	OTHER REASON OR RECOMMENATION
	retention of other, less sensitive parts	
	throughout employment	
	Documents relating to accidents at	
	work: minimum retention period of 3	
	years after binding determination of	
	the insurer's obligation to reimburse (relevant period of limitation for	
	related claims)	
	related Claims)	
	Sickness record / notification of	
	inability to work: minimum retention	
	period of 24 to 36 months after the	
	incapacity to work (as may be relevant	
	to justify a dismissal for sickness	
	reasons (case law by the German	
	Federal Labour Court))	
	"	
	• Other documents: generally	
	throughout employment (Sec. 3 para.	
	4 sentence 1 Ordinance on	
	Occupational Health Care	
	(ArbMedVV))	



	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION  Reason for recommendation: (a) and (b).	MAXIMUM RETENTION PERIODS  BASED ON A) LOCAL LAW AND B)  OTHER REASON OR RECOMMENATION
21.	Information regarding the employee's work performance – disciplinary documentation and information, including:  • Any warnings  • Any performance improvement plans  • Supervisor reviews  • Employee self-review  • Development goals  • Reprimands  • Talent documentation and information (e.g. talent identification)	<ul> <li>(a) None under statute.</li> <li>(b) Recommendation:         <ul> <li>As long as relevant under the employment relationship (formal warning letters and reprimands, at least 16 months (according to jurisprudence of the German labour courts)</li> <li>However, where profiling, collection of information on emotional intelligence, behaviour in the workplace, etc. is concerned, stricter limitation of retention (i.e. shorter retention periods) are advisable and to be reviewed individually</li> </ul> </li> <li>Reason for recommendation: (b).</li> </ul>	<ul> <li>(A) Maximum retention period: until no longer required for the execution or termination of the employment relationship (Sec. 26 para. 1 sentence 1 BDSG).</li> <li>(B) Recommendation: to retain for recommended minimum retention period but warnings etc. to be erased once no longer relevant to the career of the employee.</li> <li>Reason for recommendation: (A)</li> </ul>



	TYPE OF DOCUMENT	ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS  BASED ON A) LOCAL LAW AND B)  OTHER REASON OR RECOMMENATION
	<ul> <li>Training and development (training attended, training records, passed/failed training and tests)</li> <li>Organisation information (Business Unit, job title, job grade, job contact details, etc.)</li> <li>Etc.</li> </ul>		
Electro	onically available information on employee	es	
22.	Employee information publicly available to other employees (e.g. intranet)	<ul> <li>(a) None under statute.</li> <li>(b) Recommendation: For as long as required under the employment relationship, unless consent pursuant to Sec. 22 Law on the Protection of Copyright in Works of Art and Photography ("KUG"), which applies to photographs of the employee, is withdrawn.</li> <li>Reason for recommendation: (b)</li> </ul>	<ul> <li>(A) Maximum retention periods of:         <ul> <li>A photograph: until the employee withdraws his/her consent (Sec. 22 KUG) or earlier if employee leaves or relevance has otherwise ceased to exist</li> <li>Other employee information: until no longer required for the execution of</li> </ul> </li> </ul>



			International
		MINIMUM RETENTION PERIODS BASED	MAXIMUM RETENTION PERIODS
	TYPE OF DOCUMENT	ON A) LOCAL LAW AND B) OTHER	BASED ON A) LOCAL LAW AND B)
		REASON OR RECOMMENATION	OTHER REASON OR RECOMMENATION
			the employment relationship (Sec. 26
			para. 1 sentence 1 BDSG)
			(B) Recommendation:
			With regard to a photograph: erase photograph (i) once employee withdraws his/her consent, or earlier (ii) upon prior termination of the employment relationship, or (iii) until purpose has otherwise ceased to exist
			With regard to other employee information: until the end of the employment relationship
			Reason for recommendation: (A)
23.	Other electronically available information on employees, including:	(a) Minimum retention period:  • With regard to external business	(A) None under statute other than the GDPR where personal data is concerned.
	Employee data in network and computer     systems (o.g. ampile)	emails regarding the conclusion of a	(B) <b>Recommendation:</b> to retain for
	systems (e.g. emails)	contract, waybills etc.: 6 years as of the expiry of the calendar year in	(B) Recommendation: to retain for recommended minimum retention
		which the document was produced or	period.
		received or (if at a later date) in which	periou.
		. coc. co. ( at a later date) in Willen	



		International
	MINIMUM RETENTION PERIODS BASED	MAXIMUM RETENTION PERIODS
TYPE OF DOCUMENT	ON A) LOCAL LAW AND B) OTHER	BASED ON A) LOCAL LAW AND B)
	REASON OR RECOMMENATION	OTHER REASON OR RECOMMENATION
Communication equipment used by	the document expired (Sec. 257 para.	Reason for recommendation: No apparent
employees	1 No. 2 and 3, para. 4 GCC; Sec. 147	reason to retain for a longer period.
	para. 1 no. 2 and 3 GGTC)	
Access controls		
	(b) Recommendation:	
Other internal administration	NACAL ASSESSED ASSESSED ASSESSED ASSESSED	
	With regard to external business	
	emails regarding the conclusion of a	
	contract, waybills etc.: minimum	
	retention period as set forth under (a)	
	With regard to other business e-mails:	
	as long as business information for the	
	continued running of the business and	
	customer relationship is relevant,	
	applying a strict measure	
	applying a strict measure	
	With regard to private emails (if	
	private use of business email account	
	is permitted): recommended to	
	implement an email tagging system	
	and to implement a policy which	
	entails automated erasure of emails	
	tagged private after a short period of	
	time (e.g. 6 months) following the	
	(= 0 =	1



	TYPE OF DOCUMENT	ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS  BASED ON A) LOCAL LAW AND B)  OTHER REASON OR RECOMMENATION
		announcement to employees of the change so as to reduce criminal law risks of monitoring. Otherwise: employees may have the right to retrieve private emails 3 years following the end of the year in which the employment relationship has ended  Reason for recommendation: (a) and (b).	
Termir	nation of employment agreements		
24.	Information relating to employment termination, including:  Notice of termination / resignation  Termination / settlement agreement  Written correspondence related to termination	<ul> <li>(a) If relevant for tax purposes: minimum retention period of 6 years as of the expiry of the calendar year in which the document was produced (Sec. 147 para. 1 no. 2, 3, 5, para. 3 sentence 1 GGTC; Sec. 147 para. 3 sentence 5, Sec. 169, 171 GGTC).</li> <li>(b) Recommendation:</li> </ul>	<ul> <li>(A) Maximum retention period: until no longer required for the termination of the employment relationship (Sec. 26 para. 1 sentence 1 BDSG) or as long as required under statute.</li> <li>(B) Recommendation: to retain for recommended minimum retention period.</li> </ul>
	Exit interview	With regard to a notice of termination:     minimum retention period of 7	Reason for recommendation: (A)



		MINIMUM RETENTION PERIODS BASED	MAXIMUM RETENTION PERIODS
	TYPE OF DOCUMENT	ON A) LOCAL LAW AND B) OTHER	BASED ON A) LOCAL LAW AND B)
		REASON OR RECOMMENATION	OTHER REASON OR RECOMMENATION
	Outplacement agreement and arrangements	months and 1 week after the employee's receipt of notice of termination (after this period a claim of the employee for dismissal protection can be excluded)  • With regard to other information: minimum retention period of 3 years following the end of the calendar year after its conclusion (limitation period with regard to claims), unless relevant for tax purposes, in which case the minimum retention period as set forth under (a) applies	
		Reason for recommendation: (a) and (b).	
Custor	ns		
25.	Invoicing and accounts information:	(a) Minimum retention periods:	(A) None under statute other than the GDPR
	General ledger	Minimum retention period of 10 years	where personal data is concerned.
	Accounts receivable record     Accounts payable record	as of expiry of the calendar year in which the last entry in the book was	(B) Recommendation: to retain for recommended minimum retention
	Accounts payable record	made, the respective document was prepared or produced (Sec. 257 para.	period.



			International
		MINIMUM RETENTION PERIODS BASED	MAXIMUM RETENTION PERIODS
	TYPE OF DOCUMENT	ON A) LOCAL LAW AND B) OTHER	BASED ON A) LOCAL LAW AND B)
		REASON OR RECOMMENATION	OTHER REASON OR RECOMMENATION
	• (tender of) Sales records invoices	1 no. 1 and 4, para. 4, para. 5 GCC;	Reason for recommendation: No apparent
	<ul> <li>Accounts</li> </ul>	Sec. 147 para. 1 no. 4a GGTC)	reason to retain for a longer period.
	Accounts		
	<ul> <li>Consignment notes</li> </ul>	<ul> <li>In the event of a liquidation for deposit</li> </ul>	
	<ul> <li>Inventories</li> </ul>	of books of the company: minimum	
	inventories	retention period of 10 years after	
		completion of the liquidation process	
		beginning on the day of the deposit	
		(Sec. 273 para. 2 SCA; Sec. 74 para. 2	
		sentence 1 GLLCA)	
		(b) Recommendation: Minimum retention	
		period as set forth under (a) plus a safety	
		margin of 5 years for assessment periods	
		not expired, or longer on a case-by-case	
		basis if required to serve as evidence in any	
		potential tax procedure.	
		<b>Reason for recommendation</b> : (a) and (b).	
26.	Information and documents accessible and	(a) Minimum retention period of 10 years as	(A) None under statute other than the GDPR
	acceptable to customs, and that are required	of expiry of the calendar year in which the	where personal data is concerned.
	for the performance of formalities and checks.	last entry in the book was made, the	·
	•	respective document was prepared or	
		produced (Sec. 257 para. 1 no. 1 and 4,	
		, , , , , , , , , , , , , , , , , , , ,	



	TYPE OF DOCUMENT	ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS  BASED ON A) LOCAL LAW AND B)  OTHER REASON OR RECOMMENATION
		para. 4, para. 5 GCC; Sec. 147 para. 1 no. 4a GGTC).  (b) Recommendation: Minimum retention period as set forth under (a) plus a safety margin of 5 years for assessment periods not expired, or longer on a case-by-case basis if required to serve as evidence in any potential tax procedure.  Reason for recommendation: (a) and (b).	(B) Recommendation: to retain for recommended minimum retention period.  Reason for recommendation: No apparent reason to retain for a longer period.
27.	Where a customs control determines that a customs debt needs to be revised.	<ul> <li>(a) Minimum retention period of 10 years as of expiry of the calendar year in which the last entry in the book was made, the respective document was prepared or produced (Sec. 257 para. 1 no. 1 and 4, para. 4, para. 5 GCC; Sec. 147 para. 1 no. 4a GGTC).</li> <li>(b) Recommendation: Minimum retention period as set forth under (a) plus a safety margin of 5 years for assessment periods not expired, or longer on a case-by-case</li> </ul>	<ul> <li>(A) None under statute other than the GDPR where personal data is concerned.</li> <li>(B) Recommendation: to retain for recommended minimum retention period.</li> <li>Reason for recommendation: No apparent reason to retain for a longer period.</li> </ul>



				International
		MINIMUM RETENTION PERIODS BASED	N	MAXIMUM RETENTION PERIODS
	TYPE OF DOCUMENT	ON A) LOCAL LAW AND B) OTHER	В	ASED ON A) LOCAL LAW AND B)
		REASON OR RECOMMENATION	ОТН	ER REASON OR RECOMMENATION
		basis if required to serve as evidence in any		
		potential tax procedure.		
		Reason for recommendation: (a) and (b).		
Other	personal data			
28.	Information in relation to visitors to company	(a) None under statute.	(A)	None under statute other than the GDPR
	premises (e.g. name, company, time of visit,			where personal data is concerned.
	person visited, licence plate, etc.)	(b) Recommendation: Minimum retention		
		period of 48 hours if all days are working		<b>Recommendation:</b> A few days up to a
		days, up to another 24 hours if the		few weeks on a case-by-case basis,
		previous days were public holidays or		unless required for longer to achieve the
		weekends.		purpose for which it was collected, with a
		Reason for recommendation: To ensure the		strict standard to be applied. Longer
		purpose of security and internal control.		retention periods are possible, if
		purpose of security and internal control.		information is stored in paper form,
				based on the individual case and
				purpose.
			Reaso	on for recommendation: Defence against
				s or pursuit of claims.



29. Camera recordings  (a) None under statute.  (b) Recommendation: Minimum retention period of 48 hours if all days are working days, up to another 24 hours if the previous days were public holidays or weekends.  Reason for recommendation: To ensure the evaluation of the recordings for security purposes.  (A) According to guidance by the day protection authorities, came recordings should generally be evaluate within 48 hours (with possible extensions with regards to weeken and public holidays) and delete immediately after such evaluation exceptions may apply in individual case (e.g. to ensure the security aspecton concerned, or to secure evidence if incident was recorded), but there is high risk of sanctions overall, therefore				International
(b) Recommendation: Minimum retention period of 48 hours if all days are working days, up to another 24 hours if the previous days were public holidays or weekends.  Reason for recommendation: To ensure the evaluation of the recordings for security purposes.  Reason for recommendation: To ensure the evaluation of the recordings for security purposes.  protection authorities, came recordings should generally be evaluated within 48 hours (with possible extensions with regards to weeken and public holidays) and delete immediately after such evaluation Exceptions may apply in individual case (e.g. to ensure the security aspecton concerned, or to secure evidence if incident was recorded), but there is high risk of sanctions overall, therefore strict measure to be applied (as short).		TYPE OF DOCUMENT	ON A) LOCAL LAW AND B) OTHER	
strictly required for longer to achieve the purpose for which it was collected (endowed as evidence in a dispute or couproceeding). Deviations are possible based on the individual case following	29.	Camera recordings	<ul> <li>(b) Recommendation: Minimum retention period of 48 hours if all days are working days, up to another 24 hours if the previous days were public holidays or weekends.</li> <li>Reason for recommendation: To ensure the evaluation of the recordings for security</li> </ul>	protection authorities, camera recordings should generally be evaluated within 48 hours (with possible extensions with regards to weekends and public holidays) and deleted immediately after such evaluation. Exceptions may apply in individual cases (e.g. to ensure the security aspect concerned, or to secure evidence if an incident was recorded), but there is a high risk of sanctions overall, therefore, strict measure to be applied (as short as possible).  (B) Recommendation: A few days, unless strictly required for longer to achieve the purpose for which it was collected (e.g. as evidence in a dispute or court proceeding). Deviations are possible based on the individual case following review, with a strict standard to be



			International
		MINIMUM RETENTION PERIODS BASED	MAXIMUM RETENTION PERIODS
	TYPE OF DOCUMENT	ON A) LOCAL LAW AND B) OTHER	BASED ON A) LOCAL LAW AND B)
		REASON OR RECOMMENATION	OTHER REASON OR RECOMMENATION
			Reason for recommendation: (A)
30.	Data subject access requests and responses	(a) None under statute.	(A) None under statute other than GDPR
		(b) <b>Recommendation:</b> Minimum retention	where personal data is concerned.
		period of (i) 1 year after receiving the	(B) <b>Recommendation:</b> to retain for
		access request or, (ii) if needed as	recommended minimum retention
		evidence in an ongoing or threatened	period.
		dispute, 3 years as of the end of the year in	
		which the response to the data subject	Reason for recommendation: No apparent
		was issued, or as of the end of the year in	reason to retain for a longer period.
		which the legally binding conclusion of the	
		proceedings was reached.	
		Reason for recommendation: The data subject	
		may only file a request at reasonable intervals	
		(recital 63 GDPR) and attempts to determine	
		such interval refer to a period of 1 year	
		(opinion of the Federal Republic of Germany	
		during legislative procedure, Council of the	
		European Union 9657/15, p. 122). Deviations	
		are possible based on the individual case.	



## **ANNEX 5**

## **RETENTION PERIODS UNDER UK LAW**

		MINIMUM RETENTION PERIODS BASED ON A)	MAXIMUM RETENTION PERIODS BASED ON A)
	TYPE OF DOCUMENT	LOCAL LAW AND B) OTHER REASON OR	LOCAL LAW AND B) OTHER REASON OR
		RECOMMENATION	RECOMMENATION
Corp	oorate documents		
1.	All types of corporate (internal)	Accounting Records	(A) No maximum retention period under statute or
	documents, including:		HMRC guidance.
		(a) All accounting records must be preserved by	
	Company accounts	private companies for 3 years from the date on	
	Budgets	which they are made (section 388, Companies Act	Reason for recommendation: These are important
	• budgets	2018).	documents relating to HES' operations. They are also
	Books of account and	However, from a tax perspective, records must be	generally unlikely to contain material personal data.
	records	retained for a minimum of 6 years from the end of	
		the accounting period to which the record relates,	
	Profit and loss accounts	but the period may be extended if HMRC issue a	
		notice to deliver a tax return. (Paragraph 21,	
	Payment records	Schedule 18 to Finance Act 1998).	
	Resolutions and/or minutes of meetings (from shareholders, the	The period may also be extended if HMRC issue an "information notice" requiring the production of a document to check a company's tax position.	



	MINIMUM RETENTION PERIODS BASED ON A)	MAXIMUM RETENTION PERIODS BASED ON A
TYPE OF DOCUMENT	LOCAL LAW AND B) OTHER REASON OR	LOCAL LAW AND B) OTHER REASON OR
	RECOMMENATION	RECOMMENATION
supervisory board and the	(Paragraphs 42 and 43, Schedule 36 to Finance Act	
management board)	2008).	
(amendments to) Articles of	Resolutions and minutes: 10 years from the date of	
association	the meeting/passing of the resolution (sections	
	248/355, Companies Act 2006).	
Shareholder's register		
	Register of members: 10 years from the date on	
Board regulations	which the relevant person ceased to be a member	
• Etc.	(sections 121/128, Companies Act 2006).	
Ltc.	PSC Register: entries relating to individuals that	
	used to be registrable persons, or entities that used	
	to be registrable relevant legal entities may be	
	removed from a company's PSC register after the	
	expiry of 10 years from the date those individuals	
	or entities ceased to be so registrable (section	
	790U, Companies Act 2006).	
	,	
	NB: Companies are required to keep a register of	
	all charges (whether created by the company or	
	arising by operation of law) for all charges created	
	before 6 April 2013. Charges created on or after 6	
	April 2013 are not required to be recorded in a	
	register (section 859A, Companies Act 2006).	



		International
	MINIMUM RETENTION PERIODS BASED ON A)	MAXIMUM RETENTION PERIODS BASED ON A)
TYPE OF DOCUMENT	LOCAL LAW AND B) OTHER REASON OR	LOCAL LAW AND B) OTHER REASON OR
	RECOMMENATION	RECOMMENATION
	Companies must keep available for inspection a	
	copy of every instrument creating a charge that is	
	capable of registration under Part 25 of the	
	Companies Act 2006 and a copy of every	
	instrument varying or amending such a charge	
	(irrespective of whether such a charge or variation	
	is actually registered). There is no time limit	
	specified in the statute, however it is advisable to	
	assume that the instrument should be made	
	available immediately on execution. The obligation	
	to keep such documents available for inspection	
	falls away on the expiry of the relevant charge	
	contained therein (section 859P, Companies Act	
	2006).	
	In cases where there is a charge contained in a	
	series of identical debentures, it is sufficient to	
	keep one of the debentures available for	
	inspection in order to comply with the statutory	
	requirements (section 859P, Companies Act 2006).	
	If the charging instrument itself does not contain	
	all of the relevant particulars required for	
	inspection under Section 859D(1) of the	
	Companies Act 2006, but these details are	



 		International
	MINIMUM RETENTION PERIODS BASED ON A)	MAXIMUM RETENTION PERIODS BASED ON A)
TYPE OF DOCUMENT	LOCAL LAW AND B) OTHER REASON OR	LOCAL LAW AND B) OTHER REASON OR
	RECOMMENATION	RECOMMENATION
	contained in other documents referenced in the	
	charging instrument, then such other documents	
	will also need to be kept available for inspection	
	(section 859P, Companies Act 2006).	
	(b) <b>Recommendation</b> : The recommended minimum	
	retention period is 7 years from the end of the	
	accounting period to which the record relates to	
	allow a 1-year buffer period for any delay in HMRC	
	issuing an assessment as the limitation period is	
	(absent fraud) up to 6 years from the end of the	
	accounting period in the event of negligent	
	behaviour. (Paragraph 46(2), Schedule 18 to	
	Finance Act 1998).	



- 2. Accounting and financial documentation, including:
  - Financial statements
  - Audit reports
  - Audit records
  - Accounts
  - Etc.

(a) All accounting records must be preserved by private companies for 3 years from the date on which they are made (section 388, Companies Act 2018).

However, from a tax perspective records must be retained for a minimum of 6 years from the end of the accounting period to which the record relates, but the period may be extended if HMRC issue a notice to deliver a tax return. (Paragraph 21, Schedule 18 to Finance Act 1998).

The period may also be extended if HMRC issue an "information notice" requiring the production of a document to check a company's tax position. (Paragraphs 42 and 43, Schedule 36 to Finance Act 2008).

(b) **Recommendation**: The recommended minimum retention period is 7 years from the end of the accounting period to which the record relates, to allow a 1-year buffer period for any delay in HMRC issuing an assessment as the limitation period is (absent fraud) up to 6 years from the end of the accounting period in the event of negligent behaviour. (Paragraph 46(2), Schedule 18 to Finance Act 1998).

- (A) No maximum retention period under statute or HMRC guidance.
- (B) **Recommendation**: Retain indefinitely.

Reason for recommendation: These are important documents relating to HES' operations. They are also generally unlikely to contain material personal data.



			International
		MINIMUM RETENTION PERIODS BASED ON A)	MAXIMUM RETENTION PERIODS BASED ON A)
	TYPE OF DOCUMENT	LOCAL LAW AND B) OTHER REASON OR	LOCAL LAW AND B) OTHER REASON OR
		RECOMMENATION	RECOMMENATION
Com	nmercial contracts		
3.	All types of agreements,	Minimum retention periods:	Maximum retention periods:
	including	Corporate Law	Corporate Law
	Contracts	(a) A copy of a contract for a market or off market purchase of shares, or if the contract is not in	(A) None under statute and no guidance has been
	• Permits	writing then a written memorandum setting out	issued by local data privacy authority (to the extent that such documents contain personal
	Certificates	the terms of the purchase, must be retained for a minimum of 10 years (section 702, Companies Act	data).
	• Licenses	2006).	(B) Recommendation: maximum period of 15 years
	<ul> <li>Non-disclosure agreements (only insofar a penalty is included)</li> </ul>	Simple contracts: The Limitation Act 1980 means that (a) breach of contract claims need to be brought 6 years from the date on which the cause of action accrues (section 5); and (b) if there is	from the expiry or termination of the relevant contract, permit, certificate, licence, etc, other than for confidentiality agreements, which should be retained indefinitely or until released
	Other type of confidentiality agreements (only insofar a penalty is included)	fraud, concealment or mistake, claims need to be brought within 6 years from when the fraud, concealment or mistake is discovered by the claimant, or when he or she could, with reasonable	Reason for recommendation: Documents may be useful other than in the context of protection against claims
	<ul> <li>Non-competition arrangement (only insofar a penalty is included)</li> </ul>	diligence, have discovered it (sections 5 and 32).  Deeds or claims relating to land, mortgages or	(for example, use as precedents). They are also unlikely to contain personal data.
		charges: The Limitation Act 1980 (section 8) means	



TYPE OF DOCUMENT  • Documentation relating to	MINIMUM RETENTION PERIODS BASED ON A)  LOCAL LAW AND B) OTHER REASON OR  RECOMMENATION  that claims need to be brought within 12 years	MAXIMUM RETENTION PERIODS BASED ON A)  LOCAL LAW AND B) OTHER REASON OR  RECOMMENATION  We note that there may also be provisions with the
service providers including (but not limited to) lawyers, notaries and accountants  • Etc.	Claims relating to trust property: The Limitation Act 1980 means that claims need to be brought within 6 years from the date of accrual of the cause of action (section 21). This is different than claims involving fraud, where there is no limitation period (section 21).  Documents relating to the enforcement or arbitration awards or judgements: (a) in relation to arbitration awards, a minimum retention period of 6 years from the date of accrual of the cause of action (section 7, Limitation Act 1980); (b) in relation to an arbitration award under seal, a minimum retention period of 12 years from the date of accrual of the cause of action (section 8); (c) in relation to judgments, a judgment of the English Courts remains enforceable without limit of time. However, recovery of accrued interest is limited to a retention period of 6 years and the Courts' permission is required to issue a writ of	relevant contract, etc., which address retention periods.  Tax Law  (A) No maximum retention period under statute or HMRC guidance.  (B) Recommendation: The recommended retention period is 7 years from the end of the accounting period to which the record relates, to allow a 1-year buffer period for any delay in HMRC issuing an assessment as the limitation period is (absent fraud) up to 6 years from the end of the accounting period in the event of negligent behaviour. (Paragraph 46(2), Schedule 18 to Finance Act 1998).



		International
	MINIMUM RETENTION PERIODS BASED ON A)	MAXIMUM RETENTION PERIODS BASED ON A)
TYPE OF DOCUMENT	LOCAL LAW AND B) OTHER REASON OR	LOCAL LAW AND B) OTHER REASON OR
	RECOMMENATION	RECOMMENATION
	execution on a judgment that is more than 6 years	
	old (Lowsley v Forbes [1996]).	
	There was also be provisions with the valouant	
	There may also be provisions with the relevant	
	contract, etc, which address retention periods.	
	Confidential Agreements: Retain indefinitely or	
	until released from obligations by counterparty.	
	, , ,	
	(b) Recommendation: 15 years from the expiry or	
	termination of the relevant contract, permit,	
	certificate, licence, etc, other than in for	
	confidentiality agreements, which should be	
	retained indefinitely or until released from	
	obligations by the counterparty.	
	<u>Tax Law</u>	
	(a) Minimum retention period of 6 years from the end	
	of the accounting period to which the record	
	relates but the period may be extended if HMRC	
	issue a notice to deliver a tax return. (Paragraph	
	21, Schedule 18 to Finance Act 1998).	
	The period may also be extended if HMRC issue an	
	"information notice" requiring the production of a	



		MINIMUM RETENTION PERIODS BASED ON A)	MAXIMUM RETENTION PERIODS BASED ON A)
	TYPE OF DOCUMENT	LOCAL LAW AND B) OTHER REASON OR	LOCAL LAW AND B) OTHER REASON OR
		RECOMMENATION	RECOMMENATION
		document to check a company's tax position.	
		(Paragraphs 42 and 43, Schedule 36 to Finance Act 2008).	
		(b) <b>Recommendation</b> : The recommended minimum	
		retention period is 7 years from the end of the	
		accounting period to which the record relates, to	
		allow a 1-year buffer period for any delay in HMRC	
		issuing an assessment as the limitation period is	
		(absent fraud) up to 6 years from the end of the accounting period in the event of negligent	
		behaviour. (Paragraph 46(2), Schedule 18 to	
		Finance Act 1998).	
4.	Insurance plans and policies	Minimum retention periods:	Maximum retention periods
		Corporate Law	<u>Corporate Law</u>
		(a) Certificate of Employer's Liability Insurance: 40	(A) None under statute and no guidance has been
		years beginning on the date on which the	issued by the local data privacy authority (to the
		employer's liability insurance policy commences or	extent that such documents contain personal
		is renewed (Section 4(4) of Employers' Liability	data).
		(Compulsory Insurance) Regulations 1998)."	(B) Recommendation: Retain indefinitely.
		Recommendation: Retain indefinitely.	(=,



		MINIMUM RETENTION PERIODS BASED ON A)	MAXIMUM RETENTION PERIODS BASED ON A)
	TYPE OF DOCUMENT	LOCAL LAW AND B) OTHER REASON OR	LOCAL LAW AND B) OTHER REASON OR
		RECOMMENATION	RECOMMENATION
		(b) Other insurance plans and policies: Same analysis	Reason for recommendation: Industry practice is to
		as row 3 above.	retain indefinitely.
		(c) Reason for recommendation: Industry practice is to retain indefinitely.	Tax Law  (A) No maximum retention period under statute or
		<u>Tax Law</u>	HMRC guidance.
		<ul> <li>(a) Same analysis as for row 3 above.</li> <li>(b) Recommendation: The recommended minimum retention period is 7 years from the end of the accounting period to which the record relates, to allow a 1-year buffer period for any delay in HMRC issuing an assessment as the limitation period is (absent fraud) up to 6 years from the end of the accounting period in the event of negligent behaviour. (Paragraph 46(2), Schedule 18 to Finance Act 1998).</li> </ul>	the event of negligent behaviour. (Paragraph 46(2), Schedule 18 to Finance Act 1998).
Hum	nan Resources		
5.	Employment contracts (including any addenda)	(a) None under statute and no guidance issued by local data privacy authority.	(A) None under statute and no guidance issued by local data privacy authority.



			International
		MINIMUM RETENTION PERIODS BASED ON A)	MAXIMUM RETENTION PERIODS BASED ON A)
	TYPE OF DOCUMENT	LOCAL LAW AND B) OTHER REASON OR	LOCAL LAW AND B) OTHER REASON OR
		RECOMMENATION	RECOMMENATION
		(b) Recommendation: Retain for seven years post	(B) Recommendation: to retain for 7 years post
		termination.	termination.
		Reason for recommendation: Employers may also face breach of contract claims from current or former	Reason for recommendation: Employers may also face breach of contract claims from current or former
		employees and the 6-year limitation period (s5	employees and the 6-year limitation period (s5
		Limitation Act 1980) for such claims should also be	Limitation Act 1980) for such claims should also be
		factored into any document retention policy. As there	factored into any document retention policy. As there
		may be a delay between when actions are commenced	may be a delay between when actions are commenced
		and proceedings served (4 months) it is suggested that	
		documents are retained for 7 years from termination	documents are retained for 7 years from termination to
		to provide a 1-year buffer.	provide a 1-year buffer.
6.	(Expat) records of foreign	(a) None under statute and no guidance issued by	(A) None under statute and no guidance issued by
	employees, including:	local data privacy authority.	local data privacy authority.
	Work permit	(b) Records must be kept as evidence of completing	(B) No guidance issued by local data privacy
		right to work checks.	authority.
	Visa (applications)		
	a Etc	Recommended retention period:	Recommendation:
	• Etc.	For the duration of employment and for a further 2	See 6(b).
		years after employment ends.	
			Reason for recommendation:
		Reason for recommendation:	



		International
	MINIMUM RETENTION PERIODS BASED ON A)	MAXIMUM RETENTION PERIODS BASED ON A)
TYPE OF DOCUMENT	LOCAL LAW AND B) OTHER REASON OR	LOCAL LAW AND B) OTHER REASON OR
	RECOMMENATION	RECOMMENATION
	Under the Immigration, Asylum and Nationality Act	See 6(b).
	2006, employers have a duty to prevent illegal working	
	by carrying out document checks to confirm a person	
	has the right to work in the UK.	
	Completing the check correctly establishes an excuse	
	against an illegal working penalty. Keeping a copy of	
	the document confirming the check was made provides	
	an excuse against a civil penalty.	
	Any prepriestion intending to appley ferrige	
	Any organisation intending to employ foreign	
	employees in the UK must obtain a Sponsor Licence	
	from the UK authorities. As a licensed sponsor one duty	
	is to retain copies of these documents in line with	
	record keeping requirements.	
	The 2-year retention period is suggested in Home	
	Office guidance for employers on completing right to	
	work checks	
	Sanctions:	
	You can be sent to jail for 5 years and pay an unlimited	
	fine if found guilty of employing someone who you	



		MINIMUM RETENTION PERIODS BASED ON A)	MAXIMUM RETENTION PERIODS BASED ON A)
	TYPE OF DOCUMENT	LOCAL LAW AND B) OTHER REASON OR	LOCAL LAW AND B) OTHER REASON OR
		RECOMMENATION	RECOMMENATION
		knew or had 'reasonable cause to believe' did not have	
		the right to work in the UK.	
		Failure to prevent illegal working can lead to a fine of	
		up to £20,000 per illegal worker.	
		You may also lose the ability to employ expat workers	
		in the UK for a period of at least 12 months.	
7.	Personal contact information,	(a) None under statute and no guidance issued by	(A) None under statute and no guidance issued by
	including:	local data privacy authority.	local data privacy authority.
	a Homo oddross	(b) <b>Recommendation</b> : One year post termination.	(B) <b>Recommendation</b> : One year post termination.
	Home address	(b) <b>Recommendation</b> . One year post termination.	(B) <b>Recommendation</b> : One year post termination.
	National insurance number	Reason for recommendation: This will allow the	Reason for recommendation: This will allow the
		limitation periods for unfair dismissal and	limitation periods for unfair dismissal and
	• Etc.	discrimination claims under the Employment Rights Act	
		1996 and Equality Act 2010 to expire and will facilitate	1996 and Equality Act 2010 to expire and will facilitate
		communication during this time and/or payment of	communication during this time and/or payment of any
		any outstanding salary or bonus. Additionally, licensed	outstanding salary or bonus.
		visa sponsors are required to retain these documents for one year in line with record keeping requirements.	
		To one year in time with record keeping requirements.	
8.	Emergency details, including:	(a) None under statute and no guidance issued by	(A) None under statute and no guidance issued by
		local data privacy authority.	local data privacy authority.



	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR	MAXIMUM RETENTION PERIODS BASED ON A)  LOCAL LAW AND B) OTHER REASON OR
		RECOMMENATION	RECOMMENATION
9.	Emergency contact information  Employee ID copy	<ul> <li>(b) Recommendation: Delete on termination of employment.</li> <li>Reason for recommendation: No identified legitimate business purpose for retaining post-termination.</li> <li>(a) None under statute and no guidance issued by local data privacy authority.</li> <li>(b) Recommendation: retain in line with the internal operational and security procedures of the company, noting records must be kept as evidence of completing right to work checks on employees who are resident workers in the UK as well as those considered to be foreign employees.</li> <li>Reason for recommendation: We assume HES has operational and/or security reasons for the retention periods set out in its policies and/or procedures.</li> </ul>	<ul> <li>(B) Recommendation: Delete on termination of employment.</li> <li>Reason for recommendation: No identified legitimate business purpose for retaining post-termination.</li> <li>(A) None under statute and no guidance issued by local data privacy authority.</li> <li>(B) Recommendation: as per the GDPR (i.e. retention period should be limited to the minimum period necessary for the document to fulfil its purpose) and immigration laws set out at row 6.</li> <li>Reason for recommendation: as per the GDPR.</li> </ul>
10.	Information regarding absence of employees and information on specific mobility events, including:	Retention in this context is not a strictly legal matter.  Minimum retention periods:  Parental leave, time off and pregnancy notification:	Maximum retention periods:  Parental leave and time off:



	MINIMUM RETENTION PERIODS BASED ON A)	MAXIMUM RETENTION PERIODS BASED ON A)
TYPE OF DOCUMENT	LOCAL LAW AND B) OTHER REASON OR	LOCAL LAW AND B) OTHER REASON OR
	RECOMMENATION	RECOMMENATION
Absence, such as maternal,	(a) None under statute and no guidance issued by	(A) None under statute and no guidance issued by
parental leave and related documentation	local data privacy authority.	local data privacy authority.
documentation	(b) <b>Recommendation</b> : retain data 3 years post	(A) <b>Recommendation</b> : One year post termination
Time off, such as statutory	termination of employment.	of employment.
leave entitlement and		
documentation of leave	Reason for recommendation: This will allow the	Reason for recommendation: This will allow the
against entitlement	limitation periods for unfair dismissal and	limitation periods for unfair dismissal and
	discrimination claims under the Employment Rights Act	
Notification of pregnancy	1996 and Equality Act 2010 to expire. Additionally,	1996 and Equality Act 2010 to expire.
and related health	licensed visa sponsors are required to retain these	Secondments:
information	documents for 1 year in line with record keeping	<u>secondiments.</u>
Secondments (such as expat	requirements.	(A) None under statute and no guidance issued by
agreements, relocation	Records in relation to maternity/shared parental leave	local data privacy authority.
package)	pay and dates of maternity shared parental leave	
pastage/	should be retained for 3 years after the end of the tax	(B) <b>Recommendation</b> : Retain for seven years post
• Etc.	year in which the maternity/shared parental pay	termination of employment.
	period ends (The Statutory Maternity Pay (General)	Reason for recommendation: Employers may also face
	Regulations 1986) and the Statutory Shared Parental	breach of contract claims from current or former
	Pay (Administration) Regulations 2014/2929).	employees and the 6-year limitation period (s5
		Limitation Act 1980) for such claims should also be
	Secondments:	factored into any document retention policy. As there
		may be a delay between when actions are commenced
		and proceedings served (4 months) it is suggested that



	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A)  LOCAL LAW AND B) OTHER REASON OR  RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A)  LOCAL LAW AND B) OTHER REASON OR  RECOMMENATION
		<ul><li>(a) None under statute and no guidance issued by local data privacy authority.</li><li>(b) Recommendation: Seven years post termination of employment.</li></ul>	documents are retained for 7 years post termination, to allow a 1-year buffer.
		Reason for recommendation: Employers may also face breach of contract claims from current or former employees and the six year limitation period (s5 Limitation Act 1980) for such claims should also be factored into any document retention policy. As there may be a delay between when actions are commenced and proceedings served (4 months) it is suggested that documents are retained for 7 years post termination, to allow a 1 year buffer.	
11.	Results of / documentation from internal investigations on employees (for example from email reviews or interviews)	<ul> <li>(a) None under statute and no guidance issued by local data privacy authority.</li> <li>(b) Recommendation: Retain data one year post conclusion of relevant regulatory investigation process unless regulator specifies otherwise or litigation is anticipated or pending as a consequence of the investigation in which case it is</li> </ul>	<ul> <li>(A) None under statute and no guidance issued by local data privacy authority.</li> <li>(B) Recommendation: One year post conclusion of relevant regulatory investigation process unless regulator specifies otherwise or litigation is anticipated or pending as a consequence of the investigation in which case it is recommended</li> </ul>



		MINIMUM RETENTION PERIODS BASED ON A)	MAXIMUM RETENTION PERIODS BASED ON A)
	TYPE OF DOCUMENT	LOCAL LAW AND B) OTHER REASON OR	LOCAL LAW AND B) OTHER REASON OR
		RECOMMENATION	RECOMMENATION
		recommended to retain the documentation until	to retain the documentation until litigation
		the litigation process is exhausted.	process is exhausted.
		Reason for recommendation: This provides a buffer to	Reason for recommendation: This provides a buffer to
		ensure that the regulatory investigation has indeed	ensure that the regulatory investigation has indeed
		reached a conclusion.	reached a conclusion.
12.	Documentation and information	(a) None under statute and no guidance issued by	(A) None under statute and no guidance issued by
	in relation to biannual	local data privacy authority.	local data privacy authority.
	appraisals, including:		
		(b) <b>Recommendation</b> : One year post termination of	(B) <b>Recommendation</b> : Seven years post
	Minutes from biannual	employment.	termination of employment.
	appraisal meetings	Reason for recommendation: This will allow the	Reason for recommendation: Employers may also face
	Appraisal process	limitation periods for unfair dismissal and	breach of contract claims from current or former
	, ipp. a.sa. p. seess	discrimination claims under the Employment Rights Act	employees and the 6-year limitation period (s5
	Biannual development plans	1996 and the Equality Act 2010 to expire.	Limitation Act 1980) for such claims should also be
			factored into any document retention policy. As there
	• Etc.		may be a delay between when actions are commenced
			and proceedings served (4 months) it is suggested that
			documents are retained for 7 years post termination to
			provide a 1 year buffer.
Info	nformation regarding payments to employees		



		MINIMUM RETENTION PERIODS BASED ON A)	MAXIMUM RETENTION PERIODS BASED ON A)
	TYPE OF DOCUMENT	LOCAL LAW AND B) OTHER REASON OR	LOCAL LAW AND B) OTHER REASON OR
		RECOMMENATION	RECOMMENATION
13.	Administration, including:	(a) Minimum retention period of 3 years from the end	(A) Maximum retention period of 6 years after the
		of the tax year to which the records relate (s97 The	end of the period to which the records relate
	<ul> <li>Wage administration, including all untaxed</li> </ul>	Income Tax (Pay As You Earn) Regulations 2003).	(s386 Companies Act 2006).
	repayments	(b) <b>Recommendation</b> : Minimum retention period of 3	(B) Recommendation: Maximum retention period
		years from the end of the tax year to which the	of 6 years after the end of the period to which
	<ul> <li>Salary administration (e.g.</li> </ul>	records relate.	the records relate.
	information relevant for the		
	calculation of salary and		Reason for recommendation: The tax authority can
	remunerations and for the		raise tax enquiries looking back 6 years (they can look
	calculation of taxes and		back 20 years, although this is rare).
	premiums)		
	Specific salary		
	administration (i.e. church		
	affiliation, degree of		
	disability and trade union		
	membership)		
14.	Personal contact information	(a) None under statute and no guidance issued by	(A) None under statute and no guidance issued by
	required for payroll purposes,	local data privacy authority.	local data privacy authority.
	including:		
		(b) <b>Recommendation</b> : One year post termination of	
	Bank account	employment.	of employment.



	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A)  LOCAL LAW AND B) OTHER REASON OR  RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A)  LOCAL LAW AND B) OTHER REASON OR  RECOMMENATION
	<ul><li>Marital status</li><li>Etc.</li></ul>	Reason for recommendation: This will allow the limitation periods for unfair dismissal and discrimination claims under the Employment Rights Act 1996 and Equality Act 2010 to expire and will facilitate communication during this time and/or payment of any outstanding salary or bonus (although in each case the necessity of the information should be considered for the particular individual, e.g. is the marital status data needed to contact the individual?)	Reason for recommendation: This will allow the limitation periods for unfair dismissal and discrimination claims under the Employment Rights Act 1996 and Equality Act 2010 to expire and will facilitate communication during this time and/or payment of any outstanding salary or bonus.
15.	Severance pay records and compensation documentation, more in particular:  • Severance pay records and calculations of severance payments) <sup>10</sup> • Compensation documentation and information (other than payroll and pensions, health	<ul> <li>(a) Minimum retention period of 3 years from the end of the tax year to which the records relate (s97 The Income Tax (Pay As You Earn) Regulations 2003).</li> <li>(b) Recommendation: Minimum retention period of 3 years from the end of the tax year to which the records relate.</li> </ul>	<ul> <li>(A) Maximum retention period of 6 years after the end of the period to which the records relate (s386 Companies Act 2006)</li> <li>Severance pay</li> <li>(B) Recommendation: Maximum retention period of 6 years after the end of the period to which the records relate.</li> <li>Reason for recommendation: The tax authority can raise tax enquiries looking back 6 years (they can look back 20 years although this is rare).</li> </ul>

<sup>&</sup>lt;sup>10</sup> **CC Note**: Please also refer to the category "Termination of employment agreements".



		International
	MINIMUM RETENTION PERIODS BASED ON A)	MAXIMUM RETENTION PERIODS BASED ON A)
TYPE OF DOCUMENT	LOCAL LAW AND B) OTHER REASON OR	LOCAL LAW AND B) OTHER REASON OR
	RECOMMENATION	RECOMMENATION
plans, e.g., bonus letters,		Compensation documentation
letters on salary increase)		
		(A) Maximum retention period of 6 years after the
		end of the period to which the records relate
		(s386 Companies Act 2006).
		(B) <b>Recommendation</b> : The later of 6 years after the
		end of the period to which the records relate or
		7 years post termination.
		7 years post termination.
		Reason for recommendation: The tax authority can
		raise tax enquiries looking back 6 years (they can look
		back 20 years, although this is rare).
		Employers may also face breach of contract claims from
		current or former employees and the 6-year limitation
		period (s5 Limitation Act 1980) for such claims should
		also be factored into any document retention policy. As
		there may be a delay between when actions are
		commenced and proceedings served (4-months) it is
		suggested that documents are retained for 7 years post
		termination, to allow a 1-year buffer.



		AND HAND THE PETENTION DEDICATE DATE AND	International
	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A)  LOCAL LAW AND B) OTHER REASON OR	MAXIMUM RETENTION PERIODS BASED ON A)  LOCAL LAW AND B) OTHER REASON OR
	THE OF DOCUMENT		•
		RECOMMENATION	RECOMMENATION
16.	Equity information and documents in relation thereto, including:  • Share plan documentation  • Letters on vesting of shares  • Information on status of equity  • Statements  • Etc.	<ul> <li>(a) Minimum retention period of 3 years from the end of the tax year to which the records relate (s97 The Income Tax (Pay As You Earn) Regulations 2003).</li> <li>(b) Recommendation: Minimum retention period of 3 years from the end of the tax year to which the records relate.</li> </ul>	<ul> <li>(A) Maximum retention period of 6 years after the end of the period to which the records relate (s386 Companies Act 2006).</li> <li>(B) Recommendation: Maximum retention period of 6 years after the end of the period to which the records relate.</li> <li>Reason for recommendation: The tax authority can raise tax enquiries looking back 6 years (they can look back 20 years but this is rare).</li> </ul>
17.	Travel and expenses information, including:  Expenses claims forms  Expenses receipts  Data on reimbursements made  Etc.	<ul> <li>(a) Minimum retention period of 3 years from the end of the tax year to which the records relate (s97 The Income Tax (Pay As You Earn) Regulations 2003).</li> <li>(b) Recommendation: Minimum retention period of 3 years from the end of the tax year to which the records relate.</li> </ul>	<ul> <li>(A) Maximum retention period of 6 years after the end of the period to which the records relate (s386 Companies Act 2006).</li> <li>(B) Recommendation: Maximum retention period of 6 years after the end of the period to which the records relate.</li> </ul>



		MINIMUM RETENTION PERIODS BASED ON A)	MAXIMUM RETENTION PERIODS BASED ON A)
	TYPE OF DOCUMENT	LOCAL LAW AND B) OTHER REASON OR	LOCAL LAW AND B) OTHER REASON OR
		RECOMMENATION	RECOMMENATION
			Reason for recommendation: The tax authority can
			raise tax enquiries looking back 6 years (they can look
			back 20 years, although this is rare).
Info	rmation regarding pensions		
18.	All business data and records	(a) Minimum retention periods:	(A) None under statute and no guidance issued by
	relating to pension plans and		local data privacy authority.
	schemes, including:	Certain transaction and payment records and	
		records of meetings where the scheme is a trust,	
	Business data	need to be retained for a minimum of 6 years from	the trust scheme has been terminated.
		the end of the scheme year to which they relate	Retention by employers only in line with statute
	Pension administration	(section 49(2) Pensions Act 1995 and regulations	(6 years (and 4 years in one case) for certain
	- Fark ratirament	12, 13 and 14 The Occupational Pension Schemes	pensions information that an employer is
	Early retirement	(Scheme Administration) Regulations 1996).	required to retain to demonstrate its
	• Etc.		compliance with UK auto-enrolment
		Certain records which the trustee of a trust scheme	requirements).
		is required to retain in relation to UK auto-	
		enrolment requirements must be retained for a	Reason for recommendation: Pension scheme queries
		minimum of 6 years from the day the record must	can commonly relate to periods of years/decades
		first be kept, save for a record of an employee's	
		decision to opt out of a pension scheme where the	"legitimate interest" argument to retain long-term
		requirement is to retain that record for 4 years	records to answer queries. For employers, statutory
		from the day the record must first be kept	



	MINIMUM RETENTION PERIODS BASED ON A)	MAXIMUM RETENTION PERIODS BASED ON A)
TYPE OF DOCUMENT	LOCAL LAW AND B) OTHER REASON OR	LOCAL LAW AND B) OTHER REASON OR
	RECOMMENATION	RECOMMENATION
	RECOMMINICIATION	RECOMMENATION
	(regulations 5, 7 and 8 The Employers' Duties	periods only are recommended because the scheme
	(Registration and Compliance) Regulations 2010).	will keep its own records.
	( -6	
	Certain records which an employer is required to	
	retain to demonstrate its compliance with UK auto-	
	enrolment requirements must be retained for a	
	minimum of 6 years from the day the record must	
	first be kept, save for a record of an employee's	
	decision to opt out of a pension scheme where the	
	requirement is to retain that record for 4 years	
	from the day the record must first be kept	
	(regulations 5, 6 and 8 The Employers' Duties	
	(Registration and Compliance) Regulations 2010).	
	Certain records, including records relating to	
	monies received by or owing to a pension scheme,	
	investments made by the scheme and the	
	administration of the scheme, which the trustee is	
	required to retain for a minimum of 6 years from	
	the end of the tax year to which they relate	
	(regulation 18 Registered Pension Schemes	
	(Provision of Information) Regulations 2006).	
	(b) Other reason: Pension scheme queries can	
	commonly relate to periods of years/decades	



		MINIMUM RETENTION PERIODS BASED ON A)	MAXIMUM RETENTION PERIODS BASED ON A)
	TYPE OF DOCUMENT	LOCAL LAW AND B) OTHER REASON OR	LOCAL LAW AND B) OTHER REASON OR
		RECOMMENATION	RECOMMENATION
		earlier so trustees have a decent (albeit untested)	
		"legitimate interest" argument to retain long-term	
		records to answer queries.	
		Recommendation: Retention by trustees until the	
		trust scheme has been terminated. For employers,	
		retain auto-enrolment information for the	
		statutory minimum period only.	
		Dancer for recommendation (Co. /h) above in relation	
		Reason for recommendation: See (b) above in relation to trustees. For employers, statutory periods only are	
		recommended because the scheme will keep its own	
		records.	
19.	Pension documentation and	(a) Please see (a) in row 18 above.	(A) None under statute and no guidance issued by
	information, including:	(b) Decomposed tion, Detention by tweeters until the	local data privacy authority.
	Pension offer	(b) Recommendation: Retention by trustees until the trust scheme has been terminated. For employers,	(B) <b>Recommendation</b> : Retention by trustees until
	Pension offer	keep auto-enrolment information for the statutory	the trust scheme has been terminated.
	Pension status	minimum period only.	Retention by employers only in line with statute
		, , , , , , , , , , , , , , , , , , , ,	(6 years (and 4 years in one case) for certain
	Individual pension plan	Reason for recommendation: See (b) above in relation	
	documentation	to trustees. For employers, statutory periods only are	required to retain to demonstrate its
	• Etc.	recommended because the scheme will keep its own	compliance with UK auto-enrolment
		records.	requirements).



		MINIMUM RETENTION PERIODS BASED ON A)	MAXIMUM RETENTION PERIODS BASED ON A)
	TYPE OF DOCUMENT	LOCAL LAW AND B) OTHER REASON OR	LOCAL LAW AND B) OTHER REASON OR
	THE OF BOCOMERT	,	· ·
		RECOMMENATION	RECOMMENATION
			Reason for recommendation: Pension scheme queries
			can commonly relate to periods of years/decades
			earlier so trustees have a decent (albeit untested)
			"legitimate interest" argument to retain long-term
			records to answer queries. For employers, statutory
			periods only are recommended because the scheme
			will keep its own records.
			The records.
Hea	Ith-related information of emp	nlovees	
Tica	itii-related information of emp	oloyees	
20.	Documents with health-related	Minimum retention periods:	Maximum retention periods:
	information in relation to		
	information in relation to employees, including:	Medical records and other health-related information	Medical records and other health-related information
	employees, including:	Medical records and other health-related information and documentation:	Medical records and other health-related information and documentation:
	employees, including:  • Medical records (provided	and documentation:	and documentation:
	<ul><li>employees, including:</li><li>Medical records (provided by company doctor)</li></ul>	and documentation:  (a) None under statute and no guidance issued by	and documentation:  (A) None under statute and no guidance issued by
	<ul> <li>employees, including:</li> <li>Medical records (provided by company doctor) including individual</li> </ul>	and documentation:	and documentation:
	<ul> <li>employees, including:</li> <li>Medical records (provided by company doctor) including individual reintegration plans,</li> </ul>	and documentation:  (a) None under statute and no guidance issued by	and documentation:  (A) None under statute and no guidance issued by
	<ul> <li>Medical records (provided by company doctor) including individual reintegration plans, treatments and workplace</li> </ul>	<ul> <li>and documentation:</li> <li>(a) None under statute and no guidance issued by local data privacy authority.</li> <li>(b) Recommendation: 3 years post termination.</li> </ul>	and documentation:  (A) None under statute and no guidance issued by local data privacy authority.
	<ul> <li>employees, including:</li> <li>Medical records (provided by company doctor) including individual reintegration plans,</li> </ul>	<ul> <li>and documentation:</li> <li>(a) None under statute and no guidance issued by local data privacy authority.</li> <li>(b) Recommendation: 3 years post termination.</li> <li>Reason for recommendation: Generally, health and</li> </ul>	<ul> <li>and documentation:</li> <li>(A) None under statute and no guidance issued by local data privacy authority.</li> <li>(B) Recommendation: One year post</li> </ul>
	<ul> <li>employees, including:</li> <li>Medical records (provided by company doctor) including individual reintegration plans, treatments and workplace adaptations</li> </ul>	<ul> <li>and documentation:</li> <li>(a) None under statute and no guidance issued by local data privacy authority.</li> <li>(b) Recommendation: 3 years post termination.</li> <li>Reason for recommendation: Generally, health and safety records should be kept for as long as is necessary</li> </ul>	<ul> <li>and documentation:</li> <li>(A) None under statute and no guidance issued by local data privacy authority.</li> <li>(B) Recommendation: One year post</li> </ul>
	<ul> <li>Medical records (provided by company doctor) including individual reintegration plans, treatments and workplace</li> </ul>	<ul> <li>and documentation:</li> <li>(a) None under statute and no guidance issued by local data privacy authority.</li> <li>(b) Recommendation: 3 years post termination.</li> <li>Reason for recommendation: Generally, health and safety records should be kept for as long as is necessary to counter any personal injury suit (actions may be</li> </ul>	<ul> <li>and documentation:         <ul> <li>(A) None under statute and no guidance issued by local data privacy authority.</li> <li>(B) Recommendation: One year post termination.</li> </ul> </li> </ul>
	<ul> <li>Medical records (provided by company doctor) including individual reintegration plans, treatments and workplace adaptations</li> <li>Documents relating to</li> </ul>	<ul> <li>and documentation:</li> <li>(a) None under statute and no guidance issued by local data privacy authority.</li> <li>(b) Recommendation: 3 years post termination.</li> <li>Reason for recommendation: Generally, health and safety records should be kept for as long as is necessary to counter any personal injury suit (actions may be commenced 3 years from the date of the injury, or if</li> </ul>	<ul> <li>and documentation:         <ul> <li>(A) None under statute and no guidance issued by local data privacy authority.</li> <li>(B) Recommendation: One year post termination.</li> </ul> </li> <li>Reason for recommendation: This will allow the</li> </ul>
	<ul> <li>Medical records (provided by company doctor) including individual reintegration plans, treatments and workplace adaptations</li> <li>Documents relating to</li> </ul>	<ul> <li>and documentation:</li> <li>(a) None under statute and no guidance issued by local data privacy authority.</li> <li>(b) Recommendation: 3 years post termination.</li> <li>Reason for recommendation: Generally, health and safety records should be kept for as long as is necessary to counter any personal injury suit (actions may be</li> </ul>	<ul> <li>and documentation:         <ul> <li>(A) None under statute and no guidance issued by local data privacy authority.</li> <li>(B) Recommendation: One year post termination.</li> </ul> </li> <li>Reason for recommendation: This will allow the limitation periods for unfair dismissal and</li> </ul>



TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A)  LOCAL LAW AND B) OTHER REASON OR  RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A)  LOCAL LAW AND B) OTHER REASON OR  RECOMMENATION
Health-related information and documentation (other than disability status, e.g., notification of inability to work, sickness record, information and documentation on reintegration measures)      Etc.	health and safety standards (including accident reports) permanently, in case medical problems arise a long time after the individual's employment has ceased.  Documents relating to accidents occurred at work:  (a) The UK health and safety regulations contain various requirements covering retention of records. Particular examples include: Social Security (Claims and Payments) Regulations 1979, Reg 25 in respect of retention of a company's accident book (Form B1510) 3 years from the date of an entry; Reporting of Injuries, Diseases and Dangerous Occurrences Regulations 2013, Reg. 12 in respect of retention of records of reportable injuries and dangerous occurrences — 3 years from the date when made.  (b) Recommendation: Generally, health and safety records should be kept for as long as is necessary to counter any personal injury suit (actions may be commenced 3 years from the date of the injury, or if later, 3 years from the awareness of the injury). Therefore it is advisable to keep all records relating	Documents relating to accidents occurred at work:  (A) None under statute and no guidance issued by local data privacy authority.  (B) Recommendation: Generally, health and safety records should be kept for as long as is necessary to counter any personal injury suit (actions may be commenced 3 years from the date of the injury, or if later, 3 years from the awareness of the injury). Therefore it is advisable to keep all records relating to health and safety standards (including accident reports) permanently, in case medical problems arise a long time after the individual's employment has ceased.



		MINIMUM RETENTION PERIODS BASED ON A)	MAXIMUM RETENTION PERIODS BASED ON A)
	TYPE OF DOCUMENT	LOCAL LAW AND B) OTHER REASON OR	LOCAL LAW AND B) OTHER REASON OR
		RECOMMENATION	RECOMMENATION
		to health and safety standards (including accident	
		reports) permanently, in case medical problems	
		arise a long time after the individual's employment	
		has ceased.	
nfor	mation relating to an employ	ee's career	
21.	Information regarding the	Minimum retention periods:	Maximum retention periods:
	employee's work performance –		
	disciplinary documentation and	Unsatisfactory performance and disciplinary	Unsatisfactory performance and disciplinary
	information, including:	documentation:	documentation:
	Any warnings	(a) None under statute and no guidance issued by	(A) None under statute and no guidance issued by
	Any warnings	(a) None under statute and no guidance issued by local data privacy authority.	(A) None under statute and no guidance issued by local data privacy authority.
	<ul><li>Any warnings</li><li>Any performance</li></ul>	local data privacy authority.	local data privacy authority.
	,		local data privacy authority.  (B) Recommendation: Seven years post
	<ul> <li>Any performance improvement plans</li> </ul>	local data privacy authority.	local data privacy authority.
	Any performance	local data privacy authority.  (b) Recommendation: Seven years post termination.	local data privacy authority.  (B) Recommendation: Seven years post termination.
	<ul> <li>Any performance improvement plans</li> </ul>	local data privacy authority.  (b) Recommendation: Seven years post termination.  Reason for recommendation: Employers may also face	local data privacy authority.  (B) Recommendation: Seven years post
	<ul> <li>Any performance improvement plans</li> <li>Supervisor reviews</li> </ul>	local data privacy authority.  (b) Recommendation: Seven years post termination.  Reason for recommendation: Employers may also face breach of contract claims from current or former	local data privacy authority.  (B) Recommendation: Seven years post termination.  Reason for recommendation: Employers may also face
	<ul> <li>Any performance improvement plans</li> <li>Supervisor reviews</li> </ul>	local data privacy authority.  (b) Recommendation: Seven years post termination.  Reason for recommendation: Employers may also face breach of contract claims from current or former employees and the 6-year limitation period (s5)	local data privacy authority.  (B) Recommendation: Seven years post termination.  Reason for recommendation: Employers may also face breach of contract claims from current or former employees and the 6-year limitation period (s5)
	<ul> <li>Any performance improvement plans</li> <li>Supervisor reviews</li> <li>Employee self-review</li> <li>Development goals</li> </ul>	local data privacy authority.  (b) Recommendation: Seven years post termination.  Reason for recommendation: Employers may also face breach of contract claims from current or former employees and the 6-year limitation period (s5 Limitation Act 1980) for such claims should also be	local data privacy authority.  (B) Recommendation: Seven years post termination.  Reason for recommendation: Employers may also face breach of contract claims from current or former
	<ul> <li>Any performance improvement plans</li> <li>Supervisor reviews</li> <li>Employee self-review</li> </ul>	local data privacy authority.  (b) Recommendation: Seven years post termination.  Reason for recommendation: Employers may also face breach of contract claims from current or former employees and the 6-year limitation period (s5 Limitation Act 1980) for such claims should also be factored into any document retention policy. As there	local data privacy authority.  (B) Recommendation: Seven years post termination.  Reason for recommendation: Employers may also face breach of contract claims from current or former employees and the 6-year limitation period (s5 Limitation Act 1980) for such claims should also be factored into any document retention policy. As there



		MINIMUM RETENTION PERIODS BASED ON A)	MAXIMUM RETENTION PERIODS BASED ON A)
	TYPE OF DOCUMENT	LOCAL LAW AND B) OTHER REASON OR	LOCAL LAW AND B) OTHER REASON OR
	TITE OF DOCOMENT		·
		RECOMMENATION	RECOMMENATION
	Talent documentation and	documents are retained for 7 years post termination,	documents are retained for 7 years post termination, to
		to allow a 1-year buffer.	allow a 1 year buffer.
	information (e.g. talent	to allow a 1-year burler.	allow a 1 year burier.
	identification)	Talent documentation and organisation information:	Talent documentation and organisation information:
	Training and development	<u> </u>	
	(trainings attended, training	(a) None under statute and no guidance issued by	(A) None under statute and no guidance issued by
	records, passed/failed	local data privacy authority.	local data privacy authority.
	trainings and tests)		
	<b>5</b>	(b) <b>Recommendation</b> : One year post termination.	(B) <b>Recommendation</b> : One year post termination.
	Organization information	Reason for recommendation: This will allow the	Reason for recommendation: This will allow the
	(Business Unit, job title, job	limitation periods for unfair dismissal and	limitation periods for unfair dismissal and
	grade, job contact details,	discrimination claims under the Employment Rights Act	discrimination claims under the Employment Rights Act
	etc.)	1996 and Equality Act 2010 to expire.	1996 and Equality Act 2010 to expire.
		1330 and Equality Act 2010 to expire.	1330 and Equality Act 2010 to expire.
	• Etc.		
Elect	tronically available informatio	n on employees	
22.	Employee information publicly	(a) None under statute and no guidance issued by	(A) None under statute and no guidance issued by
	available to other employees	local data privacy authority.	local data privacy authority.
	(e.g. intranet)		
	-	(b) <b>Recommendation</b> : Delete on termination of	(B) Recommendation: Delete on termination of
		employment.	employment.



	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A)  LOCAL LAW AND B) OTHER REASON OR  RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A)  LOCAL LAW AND B) OTHER REASON OR  RECOMMENATION
		Reason for recommendation: No identified legitimate purpose for retaining post-termination.	Reason for recommendation: No identified legitimate purpose for retaining post-termination.
23.	Other electronically available information on employees, including:	(a) None under statute and no guidance issued by local data privacy authority.	(A) None under statute and no guidance issued by local data privacy authority.
	Employee data in network and computer systems (e.g. emails)  Computation occurrent.	(b) Recommendation: Retain for duration of purpose for which it is processed (employee emails referencing their contractual terms should be retained for 7 years post termination). Reason for recommendation:	(B) <b>Recommendation</b> : Retain for duration of purpose for which it is processed (employee emails referencing their contractual terms should be retained for 7 years post termination).
	Communication equipment used by employees	Once the purpose for which the personal data	Reason for recommendation:
	<ul><li>Access controls</li><li>Other internal administration</li></ul>	<ul> <li>is being processed has ceased to apply we see no apparent legitimate interest pursuant to Art 6(f) GDPR to retain the personal data</li> <li>Employers may also face breach of contract</li> </ul>	Once the purpose for which the personal data is being processed has ceased to apply we see no apparent legitimate interest pursuant to Art 6(f) GDPR to retain the personal data
		claims from current or former employees and the 6-year limitation period (s5 Limitation Act 1980) for such claims should also be factored into any document retention policy. As there may be a delay between when actions are commenced and proceedings served (4 months) it is suggested that emails	Employers may also face breach of contract claims from current or former employees and the 6-year limitation period (s5 Limitation Act 1980) for such claims should also be factored into any document retention policy. As there may be a delay between when actions are commenced and proceedings served (4-



		MINIMUM RETENTION PERIODS BASED ON A)	MAXIMUM RETENTION PERIODS BASED ON A)
TYPE OF	DOCUMENT	LOCAL LAW AND B) OTHER REASON OR	LOCAL LAW AND B) OTHER REASON OR
		RECOMMENATION	RECOMMENATION
		referencing contractual terms are retained for	months) it is suggested that emails referencing
		7 years post termination to allow a 1 year	contractual terms are retained for 7 years post
		buffer	termination to allow a 1-year buffer
ermination o	f employment agre	ements	
4. Informatio	on relating to	(a) None under statute and no guidance issued by	(A) None under statute and no guidance issued by
	ent termination,	local data privacy authority.	local data privacy authority.
including:	ŕ		, , ,
		(b) Recommendation: Retain for seven years post	(B) Recommendation: Retain for seven years post
Notice	of termination/	termination.	termination.
resign	ation		
		Reason for recommendation: Employers may also face	
	nation/ settlement	breach of contract claims from current or former	breach of contract claims from current or former
Termin agreer	•	breach of contract claims from current or former employees and the 6-year limitation period (s5	breach of contract claims from current or former employees and the 6-year limitation period (s5
agreer	ment	breach of contract claims from current or former employees and the 6-year limitation period (s5 Limitation Act 1980) for such claims should also be	breach of contract claims from current or former employees and the 6-year limitation period (s5 Limitation Act 1980) for such claims should also be
agreer  Writte	ment en correspondence	breach of contract claims from current or former employees and the 6-year limitation period (s5 Limitation Act 1980) for such claims should also be factored into any document retention policy. As there	breach of contract claims from current or former employees and the 6-year limitation period (s5 Limitation Act 1980) for such claims should also be factored into any document retention policy. As there
agreer  Writte	ment	breach of contract claims from current or former employees and the 6-year limitation period (s5 Limitation Act 1980) for such claims should also be factored into any document retention policy. As there may be a delay between when actions are commenced	breach of contract claims from current or former employees and the 6-year limitation period (s5 Limitation Act 1980) for such claims should also be factored into any document retention policy. As there may be a delay between when actions are commenced
Writte     related	en correspondence d to termination	breach of contract claims from current or former employees and the 6-year limitation period (s5 Limitation Act 1980) for such claims should also be factored into any document retention policy. As there may be a delay between when actions are commenced and proceedings served (4 months) it is suggested that	Reason for recommendation: Employers may also face breach of contract claims from current or former employees and the 6-year limitation period (s5 Limitation Act 1980) for such claims should also be factored into any document retention policy. As there may be a delay between when actions are commenced and proceedings served (4 months) it is suggested that
Writte     related	ment en correspondence	breach of contract claims from current or former employees and the 6-year limitation period (s5 Limitation Act 1980) for such claims should also be factored into any document retention policy. As there may be a delay between when actions are commenced and proceedings served (4 months) it is suggested that documents are retained for 7 years post termination to	breach of contract claims from current or former employees and the 6-year limitation period (s5 Limitation Act 1980) for such claims should also be factored into any document retention policy. As there may be a delay between when actions are commenced and proceedings served (4 months) it is suggested that documents are retained for 7 years post termination to
Writte related     Exit in:	en correspondence d to termination	breach of contract claims from current or former employees and the 6-year limitation period (s5 Limitation Act 1980) for such claims should also be factored into any document retention policy. As there may be a delay between when actions are commenced and proceedings served (4 months) it is suggested that	breach of contract claims from current or former employees and the 6-year limitation period (s5 Limitation Act 1980) for such claims should also be factored into any document retention policy. As there may be a delay between when actions are commenced and proceedings served (4 months) it is suggested that



	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A)  LOCAL LAW AND B) OTHER REASON OR  RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A)  LOCAL LAW AND B) OTHER REASON OR  RECOMMENATION
Cust	toms		
25.	Invoicing and accounts information:  General ledger  Account receivable record  Accounts payable record  (tender of) Sales records invoices  Accounts  Inventories	<ul> <li>(a) Minimum retention period of 4 years after record is received, issued or created. (Regulation 9 of Customs Traders (Accounts and Records) Regulations 1995.</li> <li>(b) Recommendation: The recommended minimum retention period is 7 years from the end of the accounting period to which the record relates as the record may need to be retained for the purposes of other taxes where the minimum retention period is (broadly) 6 years from the end of the accounting period to which the record relates (Paragraph 21, Schedule 18 to Finance Act 1998) plus an additional 1-year buffer period to allow for any delay in HMRC issuing an assessment as the limitation period can (absent fraud) be up to 6 years from the end of the accounting period in the event of negligent behaviour. (Paragraph 46(2), Schedule 18 to Finance Act 1998).</li> </ul>	HMRC guidance.  (B) Recommendation: Retain for seven years from the end of the accounting period to which the record relates as the record may need to be retained for the purposes of other taxes where the minimum retention period is (broadly) 6 years from the end of the accounting period to which the record relates (Paragraph 21, Schedule 18 to Finance Act 1998) plus an additional 1-year buffer period to allow for any delay in HMRC issuing an assessment as the limitation period can (absent fraud) be up to 6
26.	Information and documents accessible and acceptable to customs, and that are required	(a) Minimum retention period of 4 years after the record is received, issued or created. (Regulation 9	(A) No maximum retention period under statute or HMRC guidance.



		International
TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A)  LOCAL LAW AND B) OTHER REASON OR  RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A)  LOCAL LAW AND B) OTHER REASON OR  RECOMMENATION
for the performance of formalities and checks.	of Customs Traders (Accounts and Records) Regulations 1995.  (b) Recommendation: The recommended minimum retention period is 7 years from the end of the accounting period to which the record relates as the record may need to be retained for the purposes of other taxes where the minimum retention period is (broadly) 6 years from the end of the accounting period to which the record relates (Paragraph 21, Schedule 18 to Finance Act 1998) plus an additional 1-year buffer period to allow for any delay in HMRC issuing an assessment as the limitation period can (absent fraud) be up to 6 years from the end of the accounting period in the event of negligent behaviour. (Paragraph 46(2), Schedule 18 to Finance Act 1998).	(B) Recommendation: Retain for seven years from the end of the accounting period to which the record relates as the record may need to be retained for the purposes of other taxes where the minimum retention period is (broadly) 6 years from the end of the accounting period to which the record relates (Paragraph 21, Schedule 18 to Finance Act 1998) plus an additional 1-year buffer period to allow for any delay in HMRC issuing an assessment as the limitation period can (absent fraud) be up to 6 years from the end of the accounting period in the event of negligent behaviour. (Paragraph 46(2), Schedule 18 to Finance Act 1998).



		MINIMUM RETENTION PERIODS BASED ON A)	MAXIMUM RETENTION PERIODS BASED ON A)
	TYPE OF DOCUMENT	LOCAL LAW AND B) OTHER REASON OR	LOCAL LAW AND B) OTHER REASON OR
		RECOMMENATION	RECOMMENATION
27.	Where a customs control	(a) Minimum retention period of 6 years after the	(A) No maximum retention period under statute or
	determines that a customs debt	record is received, issued or created. (Article 51(2)	HMRC guidance.
	needs to be revised.	of EU Regulation 952/2013 (Union Customs Code)).	
			(B) Recommendation: The recommended
		(b) <b>Recommendation</b> : The recommended minimum	minimum retention period is 7 years from the
		retention period is 7 years from the end of the	end of the accounting period to which the
		accounting period to which the record relates as	record relates as the record may need to be
		the record may need to be retained for the	retained for the purposes of other taxes where
		purposes of other taxes where the minimum	the minimum retention period is (broadly) 6
		retention period is (broadly) 6 years from the end	years from the end of the accounting period to
		of the accounting period to which the record	which the record relates (Paragraph 21,
		relates (Paragraph 21, Schedule 18 to Finance Act	Schedule 18 to Finance Act 1998) plus an
		1998) plus an additional 1-year buffer period to	additional 1-year buffer period to allow for any
		allow for any delay in HMRC issuing an assessment	delay in HMRC issuing an assessment as the
		as the limitation period can (absent fraud) be up to 6 years from the end of the accounting period in	limitation period can (absent fraud) be up to 6 years from the end of the accounting period in
		the event of negligent behaviour. (Paragraph 46(2),	the event of negligent behaviour. (Paragraph
		Schedule 18 to Finance Act 1998).	46(2), Schedule 18 to Finance Act 1998).
		Schedule to to i mance Act 1990j.	70(2), Schedule 10 to I mance Act 1990).
Oth	er personal data		
Julie	er personal data		



	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A)  LOCAL LAW AND B) OTHER REASON OR  RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A)  LOCAL LAW AND B) OTHER REASON OR  RECOMMENATION
28.	Information in relation to visitors to company premises (e.g. name, company, time of visit, person visited, license plate, etc.)	<ul> <li>(a) None under statute and no guidance has been issued by local data privacy authority.</li> <li>(b) Recommendation: Retain in line with internal operational and security procedures.</li> <li>Reason for recommendation: We assume HES has operational and/or security reasons for the retention periods set out in its policies and/or procedures.</li> </ul>	<ul> <li>(A) There are no specific local law requirements and no specific guidance has been issued by local data privacy authority, however, the GDPR applies and to the extent such documents contain personal data, they should be retained for no longer than necessary (i.e. "storage limitation" principle).</li> <li>(B) Recommendation: Retain for no longer than necessary for the purposes for which such data is processed if it contains personal data.</li> <li>Reason for recommendation: See (B) above and we assume HES has operational and/or security reasons for the retention periods set out in its policies and/or procedures.</li> </ul>
29.	Camera recordings	<ul><li>(a) None under statute and no guidance has been issued by local data privacy authority.</li><li>(b) Recommendation: Retain in line with internal operational and security procedures.</li></ul>	(A) The GDPR applies and to the extent such documents contain personal data, they should be retained for no longer than necessary (i.e. "storage limitation" principle). The Information Commissioner's Office (ICO) recommends deleting CCTV footage 4 weeks from the date recorded (unless required for evidence).



			International
		MINIMUM RETENTION PERIODS BASED ON A)	MAXIMUM RETENTION PERIODS BASED ON A)
	TYPE OF DOCUMENT	LOCAL LAW AND B) OTHER REASON OR	LOCAL LAW AND B) OTHER REASON OR
		RECOMMENATION	RECOMMENATION
		Reason for recommendation: We assume HES has	(B) <b>Recommendation</b> : Retain for 4 weeks from the
		operational and/or security reasons for the retention	date recorded (unless required for evidence).
		periods set out in its policies and/or procedures.	
			Reason for recommendation: As per answer at (A)
			above.
			(4) 7
30.	Data subject access requests	(a) None under statute and no guidance has been	(A) There are no specific local law requirements
	and responses	issued by local data privacy authority.	and no specific guidance has been issued by
		If a Data Subject Access Request (DSAR) is received	local data privacy authority, however, the GDPR
		in the context of a possible claim, separate	applies and to the extent such documents
		considerations will apply. See separate advice on	contain personal data, they should be retained
			for no longer than necessary (i.e. "storage
		claims in other contexts. At a minimum, retain for	limitation" principle).
		7 years and indefinitely while any proceedings are	(D) Because delice Details for 42 weather
		going. Otherwise, DSARs should be kept while the	(B) <b>Recommendation</b> : Retain for 12 months
		requests are ongoing and for a grace period	generally or 7 years where required for the
		thereafter. Twelve months would be a sensible	purpose of a claim or a potential claim.
		default grace period, but the appropriate grace	Reason for recommendation: To allow for statute of
		period will depend on the nature of the relevant	limitations period plus an additional 1 year buffer
		DSAR (e.g. is it merely speculative, or something	period to take into account any delay in the
		that suggests the possibility of a claim).	
		(h) Passammandation, Datain for 12 months assessed to	commencement of the proceedings.
		(b) <b>Recommendation</b> : Retain for 12 months generally	
		or 7 years where required for the purpose of a	
		claim or a potential claim.	



	MINIMUM RETENTION PERIODS BASED ON A)	MAXIMUM RETENTION PERIODS BASED ON A)
TYPE OF DOCUMENT	LOCAL LAW AND B) OTHER REASON OR	LOCAL LAW AND B) OTHER REASON OR
	RECOMMENATION	RECOMMENATION
	Reason for recommendation: To allow for statute of	
	limitations period plus an additional 1 year buffer	
	period to take into account any delay in the	
	commencement of the proceedings.	



## **ANNEX 6**

## **RETENTION PERIODS UNDER POLISH LAW**

Corpor	TYPE OF DOCUMENT rate documents	ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS  BASED ON A) LOCAL LAW AND B)  OTHER REASON OR RECOMMENATION
1.	<ul> <li>All types of corporate (internal) documents, including:</li> <li>Company accounts</li> <li>Budgets</li> <li>Books of account and records</li> <li>Profit and loss accounts</li> <li>Payment records</li> <li>Resolutions and/or minutes of meetings (from shareholders, the supervisory board and the management board)</li> </ul>	<ul> <li>(a) Minimum retention periods:</li> <li>Accounting books – 5 years</li> <li>Accounting documents concerning fixed assets under construction, loans, facilities and commercial agreements, claims being sought in civil proceedings or subject to criminal or tax proceedings – 5 years from the beginning of the year following the financial year in which the operations, transactions and proceedings were finally completed, repaid, settled or limitation periods have expired</li> </ul>	<ul> <li>(A) None under statute.</li> <li>The law on accounting provides that the periods of retention, as set out in column (B), constitute minimum periods of retention, therefore it is allowed to retain the data for a longer period.</li> <li>(B) Recommendation: Statutory minimum period and for the limitation period for claims (6 or 10 years for civil law claims and 3 years for claims relating to business activity), where the documents may be used in potential litigation.</li> </ul>
	,		Reason for Recommendation: (a) and Art. 118 of the Civil Code, which provides that



		International
	MINIMUM RETENTION PERIODS BASED	MAXIMUM RETENTION PERIODS
TYPE OF DOCUMENT	ON A) LOCAL LAW AND B) OTHER	BASED ON A) LOCAL LAW AND B)
	REASON OR RECOMMENATION	OTHER REASON OR RECOMMENATION
• (amendments to) Articles of association	Documentation on the adopted method	civil claims are normally time-barred after 6
	of keeping the accounts – for a period no	years, and claims concerning economic
Shareholders' register	shorter than 5 years from the expiry of	activity after 3 years.
Doord vor Jotions	its validity	
Board regulations		
• Etc.	Inventory documents - 5 years	
- 200	Other accounting documents and	
	<ul> <li>Other accounting documents and statements that must be drawn up</li> </ul>	
	under Polish law – 5 years	
	under Folisti law – 3 years	
	Resolutions and/or minutes of	
	meetings (shareholders, supervisory	
	board, management board),	
	(amendments to) articles of	
	association, shareholders' register,	
	board regulations, etc. – as long as the	
	company exists	
	The accounting-related retention periods set	
	out above are calculated from the beginning of	
	the year following the financial year to which	
	the data collections relate.	
	(Art. 74 of the Act on Accounting)	



		International
	MINIMUM RETENTION PERIODS BASED	MAXIMUM RETENTION PERIODS
TYPE OF DOCUMENT	ON A) LOCAL LAW AND B) OTHER	BASED ON A) LOCAL LAW AND B)
	REASON OR RECOMMENATION	OTHER REASON OR RECOMMENATION
	(Commercial Companies Code – interpreted	
	from Art. 248, 421 and others)	
	(b) Recommendation: Statutory minimum	
	period as set forth under (a) and for	
	limitation period for claims (6 or 10 years	
	for civil law claims or 3 years for claims	
	relating to business activity), where the	
	documents may be used in potential	
	litigation.	
	Reason for Recommendation: (a) above and	
	Art. 118 of the Civil Code of Poland ("Civil	
	Code"), which provides that civil claims are	
	normally time-barred after 6 or 10 years <sup>11</sup> , and	
	claims concerning economic activity after 3	
	years.	

<sup>&</sup>lt;sup>11</sup> **CC Note**: As of 6 July 2018, the main statutory period of limitation for civil claims is 6 years instead of 10 years. However, according to the transitional provisions, this 6-year period for claims existing as at this date will be calculated from this date, but may not be longer than the statutory period of limitation under the old provisions.

Recommended retention period is 6 months from the lapse of the limitation periods for any claims, unless it is determined that there has been an interruption in the run of the limitation period or claims have been brought, in which case the data should be retained until the final decision concerning such claims has been issued or the interrupted limitation period has elapsed.



			International
	TYPE OF DOCUMENT	ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS  BASED ON A) LOCAL LAW AND B)  OTHER REASON OR RECOMMENATION
2.	Accounting and financial documentation, including:  • Financial statements  • Audit reports  • Audit records  • Accounts  • Etc.	<ul> <li>(a) Minimum retention periods:         <ul> <li>the approved annual financial statements must be retained for 5 years, starting from the beginning of the year following the year in which they were approved</li> <li>other accounting documents and statements that must be drawn up under Polish law (including audit documents) must be retained for 5 years</li> </ul> </li> <li>Art. 74 of the Act on Accounting</li> <li>(b) Recommendation: Statutory minimum period as set forth under (a) and for the limitation period for claims where the</li> </ul>	<ul> <li>(A) None under statute.</li> <li>The law on accounting provides that the periods of retention, as set out in column (B), constitute minimum periods of retention. Therefore it is allowed to retain the data for a longer period.</li> <li>(B) Recommendation: Statutory minimum period and for the limitation period for claims (6 or 10 years for civil law claims and 3 years for claims relating to business activity), where the documents may be used in potential litigation.</li> <li>Reason for Recommendation: (a) and Art. 118 of the Civil Code, which provides that civil</li> </ul>
		documents may be used in potential litigation.  Reason for Recommendation: (a) above and Art. 118 of the Civil Code, which provides that civil claims are normally time-barred after 6 or 10 years (however, please refer to	claims are normally time-barred after 6 years, and claims concerning economic activity after 3 years.



			International
		MINIMUM RETENTION PERIODS BASED	MAXIMUM RETENTION PERIODS
	TYPE OF DOCUMENT	ON A) LOCAL LAW AND B) OTHER	BASED ON A) LOCAL LAW AND B)
		REASON OR RECOMMENATION	OTHER REASON OR RECOMMENATION
		footnote 1), and claims concerning economic	
		activity after 3 years.	
Comm	ercial contracts		
3.	All types of agreements, including:	(a) Minimum retention periods:	(A) None under statute.
	Contracts	Contracts, documentation relating to	(B Recommendation:
	• Permits	service providers, confidentiality agreements, civil law non-competition	<ul> <li>For contracts, 3, 6 or 10 years from the end of the performance of the</li> </ul>
	Certificates	agreements, permits, certificates and licenses – none under statute	agreement (depending on the applicab
	• Licenses	Non-competition agreements which	end of the performance of the
	Non-disclosure agreements (only insofar a	constitute part of the employment relationship – 10 or 50 years (please	agreement, the agreements should be retained in hard copy only
	penalty is included)	refer to section 5(a) below for details)	retained in hard copy only
	Other type of confidentiality agreements		Permits, certificates and licenses should
	(only insofar a penalty is included)	(b) Recommendation:	be retained indefinitely
	Non-competition arrangement (only)	For contracts and documentation	Non-competition agreements which
	insofar a penalty is included)	relating to service providers – 3, 6 or 10	form part of the employmen
		years (depending on the applicable	relationship should be retained for the
		limitation period for claims) from the	statutory period
		end of the performance of the	Reason for Recommendation: Statutory
		agreement. After 3 years from the end of	retention period and business reason – claims



			International
		MINIMUM RETENTION PERIODS BASED	MAXIMUM RETENTION PERIODS
	TYPE OF DOCUMENT	ON A) LOCAL LAW AND B) OTHER	BASED ON A) LOCAL LAW AND B)
		REASON OR RECOMMENATION	OTHER REASON OR RECOMMENATION
	<ul> <li>Documentation relating to service</li> </ul>	the performance of the agreement, the	in business relationships are usually barred by
	providers including (but not limited to)	agreements should be retained in hard	a limitation period of 3 years. Other claims are
	lawyers, notaries and accountants	copy only	subject to limitation periods of 6 or 10 years.
	• Etc.	Permits, certificates and licenses should	
		be retained indefinitely	
		<ul> <li>Non-competition agreements which</li> </ul>	
		constitute part of the employment	
		relationship – should be retained in line	
		with the statutory retention period	
		, .	
		Reason for Recommendation: statutory	
		retention periods and business reason – the	
		claims in business relationships are usually	
		barred by a limitation period of 3 years,	
		however some claims may be subject to	
		limitation periods of 6 or 10 years.	
4.	Insurance plans and policies	(a) Minimum retention periods:	(A) None under statute.
		- For private incurance policies the	(-)
		<ul> <li>For private insurance policies, the retention period such as for commercial</li> </ul>	(B) Recommendation:
		contracts (see point 3 above)	In relation to private insurance
		contracts (see point 5 above)	policies – 3 years from the end of
			performance of the agreement. After



		International
	MINIMUM RETENTION PERIODS BASED	MAXIMUM RETENTION PERIODS
TYPE OF DOCUMENT	ON A) LOCAL LAW AND B) OTHER	BASED ON A) LOCAL LAW AND B)
	REASON OR RECOMMENATION	OTHER REASON OR RECOMMENATION
	<ul> <li>Statutory obligatory social insurances,</li> </ul>	3 years the agreements should be
	copies of declarations and reports	retained in hard copy only
	should be retained for 5 years from the	
	date of their submission to the relevant	For statutory obligatory social
	social insurance authority	insurance documents – 5 years from
	Art. 47 (2-) of the Art. on the conicl income	the date of their submission to the
	Art. 47 (3c) of the Act on the social insurance	relevant social insurance authority
	system	
	(b) Decomposed delices	Reason for recommendation: Art. 47 (3c) of
	(b) Recommendation:	the Act on the social insurance system and for
	In relation to private insurance	general business reasons.
	policies – 3 years from the end of	
	performance of the agreement. After	
	3 years the agreements should be	
	retained in hard copy only	
	. For statuton, obligaton, oscial	
	For statutory obligatory social     incurance decuments. The social	
	insurance documents – 5 years from the date of their submission to the	
	relevant social insurance authority	
	Reason for Recommendation: (a) above and	
	for general business reasons.	
	ioi general business reasons.	
		<u> </u>



			International
		MINIMUM RETENTION PERIODS BASED	MAXIMUM RETENTION PERIODS
	TYPE OF DOCUMENT	ON A) LOCAL LAW AND B) OTHER	BASED ON A) LOCAL LAW AND B)
		REASON OR RECOMMENATION	OTHER REASON OR RECOMMENATION
Humar	resources		
5.	Employment contracts (including any	(a) Minimum retention periods:	(A) None under statute.
	addenda)		
		Since 1 January 2019 the minimum retention	(B) Recommendation: Statutory minimum
		period is 10 years from the end of the year in	period (see column (B)).
		which the employment was terminated.	
		Under the previous legal provisions, the retention period was 50 years from the end of employment, and this period still applies to employees employed before 1 January 2019. However, if the employer submits a relevant report to the social security authority, a 10-year retention period applies also for employees that were employed before 1 January 2019 (although not for employees that were employed before 31 December 1998), and the retention period starts counting from the end of the year of that submission.	Reason for recommendation: Once the required statutory minimum retention period has expired, we see no apparent legitimate interest pursuant to Art. 6(f) GDPR to retain the personal data typically contained in the contracts.
		Art. 94 point 9b) of the Labour Code and Art. 7	
		of the Act on the amendment of some legal acts	
		in relation to shortening the period of retention	
		of employee personal files and their	



		MINIMUM RETENTION PERIODS BASED	MAXIMUM RETENTION PERIODS
	TYPE OF DOCUMENT	ON A) LOCAL LAW AND B) OTHER	BASED ON A) LOCAL LAW AND B)
		REASON OR RECOMMENATION	OTHER REASON OR RECOMMENATION
		(b) <b>Recommendation:</b> Retention of records	
		for 10 or 50 years, depending on the date of	
		employment and on whether the information	
		report to the social security authority is filed.	
		Reason for Recommendation: (a) above.	
6.	(Expat) records of foreign employees,	(a) Minimum retention period: This data is part	(A) None under statute.
	including:	of the employee personal files – point 5(a) above	
		applies.	(B) Recommendation: Statutory minimum
	Work permit		period (see column (B)).
		(§ 3 point 1 of the Regulation on employee	
	Visa (applications)	personnel files)	Reason for recommendation: Once the
	• Etc.	(b) <b>Recommendation</b> : Retention of records for 10 or 50 years, depending on the date of employment and on whether the information report to the social security authority is filed.	required statutory minimum retention period has expired, we see no apparent legitimate interest pursuant to Art. 6(f) GDPR to retain the personal data typically contained in the documents.
		Reason for Recommendation: (a) above.	



			International
		MINIMUM RETENTION PERIODS BASED	MAXIMUM RETENTION PERIODS
	TYPE OF DOCUMENT	ON A) LOCAL LAW AND B) OTHER	BASED ON A) LOCAL LAW AND B)
		REASON OR RECOMMENATION	OTHER REASON OR RECOMMENATION
7.	Personal contact information, including:	(a) Minimum retention period: This data is part	(A) None under statute.
		of the employee personal files – point 5(a) above	
	Home address	applies.	(B) Recommendation: Statutory minimum
	Noticed in company according		period (see column (B)).
	National insurance number	(b) <b>Recommendation:</b> Retention of records for	
	• Etc.	10 or 50 years, depending on the date of	Reason for recommendation: Once the
	Etc.	employment and on whether the information	required statutory minimum retention
		report to the social security authority is filed.	period has expired, we see no apparent
			legitimate interest pursuant to Art. 6(f) GDPR
		Reason for Recommendation: (a) above.	to retain these personal data.
8.	Emergency details, including:	(a) <b>Minimum retention period:</b> This data is part	(A) None under statute.
		of the employee personal files – point 5(a) above	
	Emergency contact	applies.	(B) Recommendation: Statutory minimum
	Emergency contact information	(h) Decreased details Detailed of accordance	period (see column (B)).
	Emergency contact information	(b) <b>Recommendation:</b> Retention of records for	
		10 or 50 years, depending on the date of	Reason for recommendation: Once the
		employment and on whether the information	required statutory minimum retention
		report to the social security authority is filed.	period has expired, we see no apparent
			legitimate interest pursuant to Art. 6(f) GDPR
		Reason for Recommendation: (a) above.	to retain these personal data.



			International
		MINIMUM RETENTION PERIODS BASED	MAXIMUM RETENTION PERIODS
	TYPE OF DOCUMENT	ON A) LOCAL LAW AND B) OTHER	BASED ON A) LOCAL LAW AND B)
		REASON OR RECOMMENATION	OTHER REASON OR RECOMMENATION
9.	Employee ID copy	(a) Minimum retention period: This data is part	(A) None under statute.
		of the employee personal files – point 5(a) above	
		applies.	(B) Recommendation: Statutory minimum
			period (see column (B)).
		(b) <b>Recommendation:</b> Retention of records	-
		for 10 or 50 years, depending on the date of	Reason for recommendation: Once the
		employment and on whether the information	required statutory minimum retention
		report to the social security authority is filed.	period has expired, we see no apparent
		report to the social security authority is med.	legitimate interest pursuant to Art. 6(f) GDPR
		Reason for Recommendation: (a) above.	to retain the personal data typically
		neason for necommendation. (a) above.	contained in the documents.
10.	Information regarding absence of employees	(a) Minimum retention period: This data is part	(A) None under statute.
	and information on specific mobility events,	of the employee personal files – point 5(a) above	
	including:	applies.	(B) Recommendation: Statutory minimum
			period (see column (B)).
	Absence, such as maternal, parental leave		
	and related documentation	(b) <b>Recommendation:</b> Retention of records for	Reason for recommendation: Once the
		10 or 50 years, depending on the date of	required statutory minimum retention
	Time off, such as statutory leave	employment and on whether the information	period has expired, we see no apparent
	entitlement and documentation of leave	report to the social security authority is filed.	legitimate interest pursuant to Art. 6(f) GDPR
	against entitlement	_	to retain the personal data typically
		Reason for Recommendation: (a) above.	contained in the documents.



	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS  BASED ON A) LOCAL LAW AND B)  OTHER REASON OR RECOMMENATION
	<ul> <li>Notification of pregnancy and related health information</li> <li>Secondments (such as expat agreements, relocation package)</li> <li>Etc.</li> </ul>		
11.	Results of/documentation from internal investigations on employees (for example from email reviews or interviews)	(a) Minimum retention period: None under statute.  (b) Recommendation: Limitation period for employment-related claims (3 years), not based on a legal ground but for business reasons.  Reason for Recommendation: (b) above.	(A) None under statute.  (B) Recommendation: Statutory limitation period for claims – up to 3 years in case of employment claims, but some related claims (i.e. civil law rather than labour law claims, such as for the protection of personal rights) may be limited by up to 6 or 10 years (civil law claims).  Reason for recommendation: We believe the potential defence against claims or their pursuing, as the case may be, may be regarded as a legitimate interest pursuant to Art. 6(f) GDPR. After the relevant period has expired, we see no such interest.



			International
	TYPE OF DOCUMENT	ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS  BASED ON A) LOCAL LAW AND B)  OTHER REASON OR RECOMMENATION
12.	Documentation and information in relation to biannual appraisals, including:  • Minutes from biannual appraisal meetings  • Appraisal process  • Biannual development plans  • Etc.	(a) Minimum retention period: None under statute.  (b) Recommendation: Limitation period for employment-related claims (3 years). This is not based on a legal ground but we recommend this for business reasons. The risks of employment-related claims during this 3 year period remains — it is therefore recommended that, after being used, the data should be retained in aggregated form as far as possible. For example, in case of employee performance reviews, an overall result of the review should be retained, not the detailed responses.  Reason for Recommendation: (b) above.	(A) None under statute.  (B) Recommendation: Statutory limitation period for claims – up to 3 years in case of employment claims, but some related claims may be limited by 6 or 10 years (civil law claims).  Reason for recommendation: We believe the potential defence against claims or their pursuing, as the case may be, may be regarded as a legitimate interest pursuant to Art. 6(f) GDPR. After this period has expired, we see no such interest.
Inform	ation regarding payments to employees		
13.	Administration, including:	(a) Minimum retention periods:     Lists of salaries, remuneration cards and other documents, on the basis of which	<ul><li>(A) None under statute.</li><li>(B) Recommendation: Statutory minimum period (see column (B)).</li></ul>



	MINIMUM RETENTION PERIODS BASED	MAXIMUM RETENTION PERIODS
TYPE OF DOCUMENT	ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
<ul> <li>Wage administration, including all untaxed repayments</li> <li>Salary administration (e.g. information relevant for the calculation of salary and remuneration and for the calculation of taxes and premiums)</li> <li>Specific salary administration (i.e. church affiliation, degree of disability and trade union membership)</li> </ul>	a retirement pension or a disability allowance is calculated, is to be retained for 50 years from the moment the employment ended. However, in case of employees hired after 31 December 2018 and employees hired before that date, in relation to whom an information report to the social security authorities was filed, the retention period is 10 years  Art. 125a of the Act on Retirement and Disability Pensions from the Social Insurance Fund  In relation to documents other than those described under the paragraph above, point 5(a) above applies  (b) Recommendation: Retention of records for statutory periods as specified in point (a) above.  Reason for Recommendation: (a) above.	Reason for recommendation: Once the required statutory minimum retention period has expired, we see no apparent legitimate interest pursuant to Art. 6(f) GDPR to retain the personal data typically contained in the documents.



			International
		MINIMUM RETENTION PERIODS BASED	MAXIMUM RETENTION PERIODS
	TYPE OF DOCUMENT	ON A) LOCAL LAW AND B) OTHER	BASED ON A) LOCAL LAW AND B)
		REASON OR RECOMMENATION	OTHER REASON OR RECOMMENATION
14.	Personal contact information required for	(a) Minimum retention period: This data is part	(A) None under statute.
	payroll purposes, including:	of the employee personal files – point 5(a) above	
		applies.	(B) <b>Recommendation:</b> Statutory minimum
	Bank account		period (see column (B)).
	A desired shakes	(b) <b>Recommendation:</b> Retention of records	
	Marital status	for 10 or 50 years, depending on the date of	Reason for recommendation: Once the
	• Etc.	employment and on whether the information	required statutory minimum retention
	e Etc.	report to the social security authority is filed.	period has expired, we see no apparent
			legitimate interest pursuant to Art. 6(f) GDPR
		Reason for recommendation: (a) above.	to retain the personal data.
15.	Severance pay records and compensation	(a) Minimum retention periods:	(A) None under statute.
	documentation, more in particular:		
		Lists of salaries, remuneration cards and	(B) Recommendation: Statutory minimum
	Severance pay records and calculations of	other documents, on the basis of which	period (see column (B)) or limitation period
	severance payments) <sup>12</sup>	a retirement pension or a disability	for potential claims.
		allowance is calculated, is to be retained	
	Compensation documentation and     information (athor) the property and leading to the property of the pr	for 50 years from the date the	Reason for recommendation: Once the
	information (other than payroll and	employment was ended. However, in	required statutory minimum retention
	pensions, health plans, e.g., bonus letters,	case of employees hired after 31	period or limitation period has expired, we
	letters on salary increase)	December 2018 and employees hired	see no apparent legitimate interest pursuant
		before that, in relation to whom an	

<sup>&</sup>lt;sup>12</sup> **CC Note**: Please also refer to the category "Termination of employment agreements".



		International
	MINIMUM RETENTION PERIODS BASED	MAXIMUM RETENTION PERIODS
TYPE OF DOCUMENT	ON A) LOCAL LAW AND B) OTHER	BASED ON A) LOCAL LAW AND B)
	REASON OR RECOMMENATION	OTHER REASON OR RECOMMENATION
	information report to social security	to Art. 6(f) GDPR to retain the personal data
	authorities was filed, the retention	typically contained in the documents.
	period is 10 years	
	Ant 435 and the Antonio Delivery and Disability	
	Art. 125a of the Act on Retirement and Disability	
	Pensions from the Social Insurance Fund	
	In relation to documents other than	
	those described above, which	
	constitute (part of) employee personal	
	files, point 5(a) above applies	
	mes, point s(a) above applies	
	Documents other than those listed	
	above should be retained for the	
	limitation period for employment-	
	related claims (which is 3 years)	
	(b) <b>Recommendation:</b> Retention of records for	
	statutory periods as specified in point (a) above	
	or for the limitation period for potential claims.	
	Reason for Recommendation: (a) above.	



			International
		MINIMUM RETENTION PERIODS BASED	MAXIMUM RETENTION PERIODS
	TYPE OF DOCUMENT	ON A) LOCAL LAW AND B) OTHER	BASED ON A) LOCAL LAW AND B)
		REASON OR RECOMMENATION	OTHER REASON OR RECOMMENATION
16.	Equity information and documents in relation	(a) Minimum retention periods:	(A) None under statute.
	thereto, including:		
		The corporate documents relating to the	(B) <b>Recommendation</b> : Retention of data for
	Hare plan documentation	ownership of shares should be retained	periods as specified in point (a).
	Letters on vesting of shares	as long as the company exists and for the	
	Letters on vesting or snares	limitation period of claims	Reason for recommendation: Once the
	Information on status of equity		required statutory minimum retention
	. ,	The documents, which constitute part of	period or limitation period for claims has
	Statements	the employee personal files should be	expired, we see no apparent legitimate
		retained for 10 or 50 years (pursuant to	interest pursuant to Art. 6(f) GDPR to retain
	• Etc.	point 5(a) above)	the personal data typically contained in the
			documents.
		Documents, on the basis of which the	
		retirement pension or a disability	
		allowance is calculated, should be	
		retained for 10 or 50 years (pursuant to	
		point 15(a) above)	
		Documents not listed above should be	
		retained for the limitation period for	
		claims	
		(b) <b>Recommendation:</b> Retention of data for	
		periods as specified in point (a) above.	



			International
	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS  BASED ON A) LOCAL LAW AND B)  OTHER REASON OR RECOMMENATION
17.	Travel and expenses information, including:	Reason for Recommendation: (a) above.  (a) Minimum retention periods:	(A) None under statute.
	<ul> <li>Expenses claims forms</li> <li>Expenses receipts</li> <li>Data on reimbursements made</li> <li>Etc.</li> </ul>	<ul> <li>Documents which constitute part of the employee personal files should be retained for 10 or 50 years (pursuant to point 5(a) above)</li> <li>Other documents should be retained for the limitation period for claims</li> <li>(b) Recommendation:</li> <li>Retention of records for 10 or 50 years, depending on the date of employment and on whether the information report to the social security authority is filed</li> <li>Retention of other documents for the limitation period for claims</li> <li>Reason for Recommendation: (a) above.</li> </ul>	(B) Recommendation: Statutory minimum period or limitation period for claims (see column (B)).  Reason for recommendation: Once the required statutory minimum retention period or the limitation period for claims has expired, we see no apparent legitimate interest pursuant to Art. 6(f) GDPR to retain the personal data typically contained in the documents.
		limitation period for claims	



			International
		MINIMUM RETENTION PERIODS BASED	MAXIMUM RETENTION PERIODS
	TYPE OF DOCUMENT	ON A) LOCAL LAW AND B) OTHER	BASED ON A) LOCAL LAW AND B)
		REASON OR RECOMMENATION	OTHER REASON OR RECOMMENATION
Inform	ation regarding pensions		
18.	All business data and records relating to	(a) Minimum retention periods:	(A) None under statute.
	pension plans and schemes, including:		
		<ul> <li>Statutory obligatory social insurances,</li> </ul>	(B) Recommendation: Statutory minimum
	Business data	copies of declarations and reports	period (see column (B)).
	Pension administration	should be retained for 5 years from	
	T Chision duministration	the date of their submission to the	<b>Reason for recommendation:</b> Once the
	Early retirement	relevant social insurance authority	required statutory minimum retention period has expired, we see no apparent
	• Etc.	(Art. 47 (3c) of the Act on the social insurance	legitimate interest pursuant to Art. 6(f) GDPR
		system)	to retain the personal data typically contained in the documents.
		In case of documents which constitute	
		part of employee personal files, 10 or	
		50 years depending on the date of	
		hiring the employee and on whether	
		an information report was filed to the	
		social insurance authority (please see	
		point 5(a) above)	
		Lists of salaries, remuneration cards	
		and other documents, on the basis of	
		which a retirement pension or a	
		disability allowance is calculated, is to	



			International
		MINIMUM RETENTION PERIODS BASED	MAXIMUM RETENTION PERIODS
	TYPE OF DOCUMENT	ON A) LOCAL LAW AND B) OTHER	BASED ON A) LOCAL LAW AND B)
		REASON OR RECOMMENATION	OTHER REASON OR RECOMMENATION
		be retained for 50 years from the date	
		the employment ended. However, in	
		case of employees hired after 31	
		December 2018 and employees hired	
		earlier, in relation to whom an	
		information report to social security	
		authorities was filed, the retention	
		period is 10 years.	
		Art. 435 and the Art. on Detirement and Disability	
		Art. 125a of the Act on Retirement and Disability	
		Pensions from the Social Insurance Fund	
		(b) <b>Recommendation:</b> Retention of data for	
		statutory periods as specified in point (a)	
		above.	
		Reason for recommendation: (a) above.	
19.	Pension documentation and information,	(a) Minimum retention periods:	(A) None under statute.
	including:		
		<ul> <li>Statutory obligatory social insurances,</li> </ul>	(B) Recommendation: Statutory minimum
	Pension offer	copies of declarations and reports	period (see column (B)).
	Pension status	should be retained for 5 years from the	
	- i chision status		Reason for recommendation: Once the
			required statutory minimum retention



			International		
		MINIMUM RETENTION PERIODS BASED	MAXIMUM RETENTION PERIODS		
	TYPE OF DOCUMENT	ON A) LOCAL LAW AND B) OTHER	BASED ON A) LOCAL LAW AND B)		
		REASON OR RECOMMENATION	OTHER REASON OR RECOMMENATION		
	<ul> <li>Individual pension plan documentation</li> </ul>	date of their submission to the	period has expired, we see no apparent		
		relevant social insurance authority	legitimate interest pursuant to Art. 6(f) GDPR		
	• Etc.	(Art. 47 (3c) of the Act on the social insurance	to retain the personal data typically		
		system)	contained in the documents.		
		systemy			
		• In case of documents, which constitute			
		part of employee personnel files, 10 or			
		50 years, depending on the date of			
		hiring the employee and on whether			
		an information report was filed to the			
		social insurance authority (please see			
		point 5(a) above)			
		(b) <b>Recommendation</b> : Retention of data for			
		statutory periods as specified in point (a)			
		above.			
		above.			
		Reason for recommendation: (a) above.			
		(4, 43000)			
Health	Health-related information of employees				
Tieattii.	related information of employees				
20.	Documents with health-related information in	(a) Minimum retention periods:	(A) None under statute.		
	relation to employees, including:				



		International
	MINIMUM RETENTION PERIODS BASED	MAXIMUM RETENTION PERIODS
TYPE OF DOCUMENT	ON A) LOCAL LAW AND B) OTHER	BASED ON A) LOCAL LAW AND B)
	REASON OR RECOMMENATION	OTHER REASON OR RECOMMENATION
Medical records (provided by company	• For documents, which constitute part of	(B) Recommendation: Statutory minimum
doctor) including individual reintegration	the employee personal files (such as	period (see column (B)).
plans, treatments and workplace	records of initial, periodic and check-up	
adaptations	medical examinations), a retention	Reason for recommendation: Once the
	period of 10 or 50 years applies (please	required statutory minimum retention
Documents relating to accidents occurred	see point 5(a) above)	period has expired, we see no apparent
at work		legitimate interest pursuant to Art. 6(f) GDPR
Health-related information and	Records determining the circumstances	to retain the personal data typically
documentation (other than disability	of and reasons for accidents at work and	contained in the documents.
status, e.g., notification of inability to	other post-accident documentation – a	
work, sickness record, information and	retention period of 10 years applies	
documentation on reintegration	(Art. 234 § 3¹ of the Labour Code)	
measures)	The Labour code,	
easares,	For documents concerning occupational	
• Etc.	diseases, no statutory retention period	
	was defined. Pursuant to the opinion of	
	the Polish President of the Data	
	Protection Authority, the retention	
	period of such data should be	
	determined by the employers, taking	
	into account the periods during which	
	the symptoms of occupational disease	
	entitled to the recognition of the	
	occupational disease, despite prior	



TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS  BASED ON A) LOCAL LAW AND B)  OTHER REASON OR RECOMMENATION
	termination of work in the relevant circumstances (as specified in the Ordinance of the Government on Occupational Diseases (the periods vary from several days to 10 years))	
	<ul> <li>For the documents which impact the value of social insurance contributions (such as sick leaves), the minimum retention period is 5 years from the date of submission of relevant declarations and reports to the social insurance authority</li> </ul>	
	<ul> <li>Lists of salaries, remuneration cards and other documents, on the basis of which a retirement pension or a disability allowance is calculated, are to be retained for a minimum period of 50 years from the end date of employment. However, in case of employees hired after 31 December 2018 and employees hired earlier, in relation to whom an information report to the social security</li> </ul>	



			International
		MINIMUM RETENTION PERIODS BASED	MAXIMUM RETENTION PERIODS
	TYPE OF DOCUMENT	ON A) LOCAL LAW AND B) OTHER	BASED ON A) LOCAL LAW AND B)
		REASON OR RECOMMENATION	OTHER REASON OR RECOMMENATION
		authority was filed, the minimum	
		retention period is 10 years	
		Art. 125a of the Act on Retirement and Disability	
		Pensions from the Social Insurance Fund	
		Tensions from the Social Insurance Fund	
		(b) Recommendation: Retention of records	
		for the minimum periods specified above.	
		Reason for Recommendation: (a) above.	
Inform	nation relating to an employee's career		
21.	Information regarding the employee's work	(a) Minimum retention periods:	(A) None under statute.
	performance – disciplinary documentation		
	and information, including:	Some of the documents will constitute	(B) Recommendation: Statutory minimum
		(parts of) personal documentation (such	period (see column (B)) or the limitation
	Any warnings	as training information, organisation	period for claims.
		information, warnings or performance	
	Any performance improvement plans	improvement plans). For these	Reason for recommendation: Once the
		documents, the minimum retention	Reason for recommendation: Once the required statutory minimum retention
		documents, the minimum retention periods are the same as for other	
		documents, the minimum retention periods are the same as for other personal documentation – 10 or 50 years	required statutory minimum retention
	Supervisor reviews	documents, the minimum retention periods are the same as for other	required statutory minimum retention period or limitation period of claims has



		MINIMUM RETENTION PERIODS BASED	MAXIMUM RETENTION PERIODS
TYI	PE OF DOCUMENT	ON A) LOCAL LAW AND B) OTHER	BASED ON A) LOCAL LAW AND B)
		REASON OR RECOMMENATION	OTHER REASON OR RECOMMENATION
•	Development goals	The processing of other documentation	documents. As for the documents for which
	Reprimands	(such as appraisals, reviews) is acceptable under the current law in	no statutory retention period was prescribed, we believe the potential defence
•	Talent documentation and information (e.g. talent identification)	some circumstances based on the legitimate interest ground. The documents should be retained for the	against claims or their pursuing may be regarded as a legitimate interest pursuant to Art. 6(f) GDPR. After this period has expired,
	Training and development (trainings attended, training records, passed/failed trainings and tests)	<ul> <li>Iimitation period for potential claims</li> <li>Documentation concerning rebukes, reprimands and financial fines imposed</li> </ul>	we see no such interest.
	Organization information (Business Unit, job title, job grade, job contact details, etc.)	on employees must be removed from employee personal files after a year of impeccable work	
•	Etc.	Art. 113 of the Labour Code	
		(b) <b>Recommendation:</b> Retention of	
		documents for statutory minimum periods	
		described in point (a) above. In relation to	
		documents for which no statutory retention	
		period is prescribed, the documents should	
		be retained as long as there is legitimate	
		interest for their processing and no longer	
		than for the limitation period for claims (in	
		principle 3 years).	



		MINIMUM RETENTION PERIODS BASED	MAXIMUM RETENTION PERIODS
	TYPE OF DOCUMENT	ON A) LOCAL LAW AND B) OTHER	BASED ON A) LOCAL LAW AND B)
		REASON OR RECOMMENATION	OTHER REASON OR RECOMMENATION
		Reason for Recommendation: (a) and (b)	
		above.	
Electro	onically available information on employed	es	
22.	Employee information publicly available to	(a) Minimum retention period: None under	(A) None under statute.
22.	other employees (e.g. intranet)	statute.	(A) Notice diluct statute.
	other employees (e.g. intranet)	statute.	(B) <b>Recommendation:</b> Statutory limitation
		(b) <b>Recommendation:</b> The data can be	` '
		1 ` '	period for claims — 3 years in case of
		retained for as long as retention is justified	employment claims, but some related claims
		by the legal basis of "legitimate interest"	may be limited by 6 or 10 years.
		(such as the need to defend against potential	
		claims). Recommended minimum retention	Reason for recommendation: We believe
		period is 3 years.	the potential defence against claims or their
			pursuing may be regarded as a legitimate
		Reason for recommendation: (b) above.	interest pursuant to Art. 6(f) GDPR. After this
			period has expired, we see no such interest.
23.	Other electronically available information on	(a) Minimum retention period: None under	(A) None under statute.
	employees, including:	statute.	
			(B) Recommendation: Statutory limitation
			period for claims – 3 years in case of



			International
		MINIMUM RETENTION PERIODS BASED	MAXIMUM RETENTION PERIODS
	TYPE OF DOCUMENT	ON A) LOCAL LAW AND B) OTHER	BASED ON A) LOCAL LAW AND B)
		REASON OR RECOMMENATION	OTHER REASON OR RECOMMENATION
	Employee data in network and computer	(b) Recommendation: The data can be	employment claims, but some related claims
	systems (e.g. emails)	retained for as long as retention is justified	may be limited by 6 or 10 years.
		by the legal basis of "legitimate interest"	
	Communication equipment used by	(such as the need to defend against potential	Reason for recommendation: We believe
	employees	claims). Recommended minimum retention	the potential defence against claims or their
	A A A A A A A A A A A A A A A A A A A	period is 3 years.	pursuing may be regarded as a legitimate
	Access controls		interest pursuant to Art. 6(f) GDPR. After this
	Other internal administration	Reason for Recommendation: (b) above.	period has expired, we see no such interest.
Termi	nation of employment agreements		
24.	Information relating to employment	(a) Minimum retention periods:	(A) None under statute.
	termination, including:		
		Most of the documents will constitute	(B) Recommendation: Statutory period or
	Notice of termination/ resignation	part of employee personal files (such as	the limitation period for claims – 3 years in
		notice of termination, resignation,	case of employment claims, but some
	Termination/ settlement agreement	termination/settlement agreement). For	related claims may be limited by 6 or 10
	Written correspondence related to	these documents the minimum	years.
	termination	retention periods are the same as for	
	Lemmation	other personal files – 10 or 50 years (see	Reason for recommendation: Statutory
	Exit interview	point 5(a) above).	retention period and the potential defence
		The appearance of others decreased to	against claims regarded as a legitimate
		The processing of other documentation  (and the processing of other documentation)  (and the processing of other documentation)	interest pursuant to Art. 6(f) GDPR. After this
		(such as exit interviews) is acceptable	period has expired, we see no such interest.
		under the current law in some	



			International
		MINIMUM RETENTION PERIODS BASED	MAXIMUM RETENTION PERIODS
	TYPE OF DOCUMENT	ON A) LOCAL LAW AND B) OTHER	BASED ON A) LOCAL LAW AND B)
		REASON OR RECOMMENATION	OTHER REASON OR RECOMMENATION
	Outplacement agreement and	circumstances based on the legal basis of	
	arrangements	"legitimate interest". These documents	
		should be retained for the limitation	
		period for potential related claims.	
		(b) Recommendation:	
		The minimum retention of documents constituting personal files for statutory minimum periods as specified in point (a) above. Retention of other documents for the limitation period for claims (3 years for employment-related claims, 6 or 10 years for civil law claims).  Reason for recommendation: (a) and (b)	
		above.	
Custor	ns		
25.	Invoicing and accounts information:	(a) Minimum retention periods:	(A) None under statute.
	General ledger	Accounting documents concerning	(B) <b>Recommendation:</b> Statutory minimum
	Account receivable record	receipts from retail sales — until the date the financial statements for the	period (see column (B)).



		International
	MINIMUM RETENTION PERIODS BASED	MAXIMUM RETENTION PERIODS
TYPE OF DOCUMENT	ON A) LOCAL LAW AND B) OTHER	BASED ON A) LOCAL LAW AND B)
	REASON OR RECOMMENATION	OTHER REASON OR RECOMMENATION
Accounts payable record	relevant year are approved, however,	Reason for recommendation: Once the
	no shorter than until the date of	required statutory minimum retention
(tender of) Sales records invoices	settlement with persons to whom the	period has expired, we see no apparent
- 0	assets covered by the retail sale were	legitimate interest pursuant to Art. 6(f) GDPR
Accounts	entrusted	to retain the personal data typically
Consignment notes		contained in the documents.
- Consignment notes	<ul> <li>Accounting documents concerning fixed</li> </ul>	
Inventories	assets under construction, loans,	
	facilities and commercial agreements,	
	claims being sought in civil proceedings	
	or subject to criminal or tax proceedings	
	<ul> <li>– 5 years from the beginning of the year</li> </ul>	
	following the financial year in which the	
	operations, transactions and	
	proceedings were finally completed,	
	repaid, settled or limitation periods have	
	expired	
	Decomposition on the educated weatherd	
	Documentation on the adopted method	
	of keeping the accounts – for a period no	
	shorter than 5 years from the expiry of	
	its validity	
	<ul> <li>Inventory documents – 5 years</li> </ul>	
	entory documents - 5 years	
		1



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		MINIMUM RETENTION PERIODS BASED	MAXIMUM RETENTION PERIODS
	TYPE OF DOCUMENT	ON A) LOCAL LAW AND B) OTHER	BASED ON A) LOCAL LAW AND B)
		REASON OR RECOMMENATION	OTHER REASON OR RECOMMENATION
		Other accounting documents and	
		statements that must be drawn up	
		under Polish law – 5 years	
		Art. 74 of the Act on Accounting	
		Art. 74 by the Act on Accounting	
		• Copies of bills in the order of issue – until	
		the limitation period for the tax liability	
		has expired.	
		Art. 88 of the Tax Ordinance Act	
		(b) <b>Recommendation:</b> The documents should	
		be retained for the periods specified above.	
		Reason for recommendation: (a) above.	
26.	Information and documents accessible and	(a) Minimum retention period: 5 years.	(A) None under statute.
	acceptable to customs, and that are required		
	for the performance of formalities and checks	Art. 9 of the Customs law	(B) <b>Recommendation:</b> Statutory minimum
			period (see column (B)).
		The minimum retention period begins:	
			Reason for recommendation: Once the
		<ul> <li>If the goods entered the market in a</li> </ul>	required statutory minimum retention
		way other than without customs duty	period has expired, we see no apparent



		International
	MINIMUM RETENTION PERIODS BASED	MAXIMUM RETENTION PERIODS
TYPE OF DOCUMENT	ON A) LOCAL LAW AND B) OTHER	BASED ON A) LOCAL LAW AND B)
	REASON OR RECOMMENATION	OTHER REASON OR RECOMMENATION
	or decreased customs rate because of	legitimate interest pursuant to Art. 6(f) GDPR
	the final designation of the goods or	to retain the personal data typically
	the goods were declared for export –	contained in the documents.
	from the end of the year in which the	
	customs declaration for entering the	
	market or for export was submitted	
	<ul> <li>For goods which entered the market without customs duty or with decreased customs rate because of the final designation of the goods – from the end of the year in which the goods cease to be covered by customs supervision</li> <li>For goods subject to other customs procedure or temporary storage – from the end of the year in which the customs procedure was closed or the storage ended</li> </ul>	
	Art. 51 of the EU customs code	
	(b) <b>Recommendation:</b> Retention for a period specified in point (a) above.	



	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION  Reason for Recommendation: (a) above.	MAXIMUM RETENTION PERIODS  BASED ON A) LOCAL LAW AND B)  OTHER REASON OR RECOMMENATION
27.	Where a customs control determines that a customs debt needs to be revised	(a) Minimum retention period: 5 years.  Art. 9 of the Customs law	(A) None under statute.  (B) <b>Recommendation:</b> Statutory minimum
		• If the goods entered the market in a way other than without customs duty or decreased customs rate because of the final designation of the goods or the goods were declared for export – from the end of the year in which the customs declaration for entering the market or for export was submitted	Reason for recommendation: Once the required statutory minimum retention period has expired, we see no apparent legitimate interest pursuant to Art. 6(f) GDPR to retain the personal data typically contained in the documents.
		For goods which entered the market without customs duty or with decreased customs rate because of the final designation of the goods – from the end of the year in which the goods cease to be covered by customs	



		A ALALIA AL IA A DETENTIONI DEDICE CONTROL	International
		MINIMUM RETENTION PERIODS BASED	MAXIMUM RETENTION PERIODS
	TYPE OF DOCUMENT	ON A) LOCAL LAW AND B) OTHER	BASED ON A) LOCAL LAW AND B)
		REASON OR RECOMMENATION	OTHER REASON OR RECOMMENATION
		supervision	
		<ul> <li>For goods subject to other customs procedure or temporary storage – from the end of the year in which the customs procedure was closed or the storage ended</li> <li>Art. 51 of the EU customs code</li> <li>(b) Recommendation: Retention for a period</li> </ul>	
		specified in point (a) above.	
		Reason for recommendation: (a) above.	
Other	personal data		
28.	Information in relation to visitors to company	(a) Minimum retention period: None under	(A) None under statute.
	premises (e.g. name, company, time of visit,	statute.	
	person visited, licence plate, etc.)		(B) <b>Recommendation:</b> Recommended retention
		(b) Recommendation: Retention of this kind	period is 30 days, unless retention is necessary
		of data needs to be justified on the legal basis	for bringing or defending against claims.
		of a "legitimate interest" (i.e. security reasons).	
		Recommended retention period is 30 days,	Reason for recommendation: We believe
		unless retention is necessary for bringing or	the defence against claims or their pursuing,
		defending against claims.	as the case may be, may be regarded as a



	TYPE OF DOCUMENT	ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION  Reason for recommendation: (b) above.	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION  legitimate interest pursuant to Art. 6(f) GDPR. After this period has expired, we see no such interest.
29.	Camera recordings	<ul> <li>In relation to general monitoring – none under statute</li> <li>Where the camera recordings concern employee monitoring – as long as this is necessary for the purposes for which the recordings were made, however no longer than 3 months, unless the recordings are evidence in legal proceedings – then the recordings may be retained until final closure of the case</li> <li>Art. 22² of the Labour Code</li> <li>(b) Recommendation: Retention of this kind of data needs to be justified on the legal basis of "legitimate interest" (security reasons).</li> </ul>	<ul> <li>For general monitoring – none under statute</li> <li>For employee monitoring – maximum retention of 3 months, unless the recordings constitute evidence in legal proceedings</li> <li>(B) Recommendation: Recommended retention period is 30 days, unless retention is necessary for bringing or defending against claims.</li> <li>Reason for recommendation: We believe the defence against claims or their pursuing, as the case may be, may be regarded as a legitimate interest pursuant to Art. 6(f) GDPR. After this period has expired, we see no such interest.</li> </ul>



			International
		MINIMUM RETENTION PERIODS BASED	MAXIMUM RETENTION PERIODS
	TYPE OF DOCUMENT	ON A) LOCAL LAW AND B) OTHER	BASED ON A) LOCAL LAW AND B)
		REASON OR RECOMMENATION	OTHER REASON OR RECOMMENATION
		Recommended retention period is 30 days,	
		unless retention is necessary for bringing or	
		defending against claims.	
		Reason for recommendation: (b) above.	
20	Data subject access as weath and access as	(a) National and antique region of the standard	(a) Name vinden statistic
30.	Data subject access requests and responses	(a) Minimum retention period: None under	(a) None under statute.
		statute.	(b) Become define The controller decide
		//	(b) <b>Recommendation:</b> The controller should
		(b) <b>Recommendation:</b> The controller should	retain data in case of inspection by data
		retain data in case of inspection by data	protection authorities. Recommended retention
		protection authorities. Recommended	period is 3 years.
		retention period is 3 years.	Reason for recommendation: We believe
		Reason for Recommendation: (b) above.	the necessity to retain the data in case of
			inspection by data protection authorities
			constitutes a legitimate interest pursuant to
			Art. 6(f) GDPR. After this period has expired,
			we see no such interest.