

ANNEX 2

RETENTION PERIODS UNDER BELGIAN LAW

	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
Corporate documents			
1.	<p>All types of corporate (internal) documents, including:</p> <ul style="list-style-type: none"> • 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) 	<p>(a) Minimum 7 years as of 1st January of the year following the closing date of the annual accounts; Article III.86-88 of the Belgian Code of Economic Law ("CEL") (<i>Code de droit économique/Wetboek van economisch recht</i>); Article 2:102 of the Belgian Company Code ("BCC") (<i>Code des sociétés et des associations/Wetboek van vennootschappen en verenigingen</i>); Article 353 <i>et seq.</i> of the Belgian Income Tax Code ("BITC") (<i>Code des impôts sur les revenus/Wetboek Inkomstenbelasting</i>) ; Article 60 Belgian VAT Code ("BVATC") (<i>Code la taxe sur la valeur ajoutée/Wetboek van de belasting over toegevoegde waarde</i>)).</p>	<p>(A) None under statute.</p> <p>(B) Recommendation: retain as long as the company exists and at least for a period of 20 years as provided under 1(b).</p> <p>Reason for recommendation: 2262 bis Belgian Civil Code provide that civil claims are normally time-barred after 20 years.</p>

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	<ul style="list-style-type: none"> • Amendments to articles of association • Shareholder's register • Board regulations • Etc. 	<p>(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.</p> <p>Reason for recommendation: 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).</p>	

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2.	Accounting and financial documentation, including: <ul style="list-style-type: none"> • Financial statements • Audit reports • Audit records • Accounts • Etc. 	(a) Minimum 7 years as of 1st January of the year following the closing date of the annual accounts (Article III.86-88 CEL; Article 2:102 BCC; Article 60 BVATC; Article 353 <i>et seq.</i> BITC). (b) Recommendation: Statutory minimum period as set forth under (a) above and for a period of twenty 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.	(A) None under statute. (B) Recommendation: retains for 8 years and, if required, on a case-by-case basis for a period of 20 years as provided under 2(b). Reason for recommendation: 2262 bis Belgian Civil Code provide that civil claims are normally time-barred after 20 years.
Commercial contracts			
3.	All types of agreements, including: <ul style="list-style-type: none"> • Contracts • Permits 	(a) No statutory minimum period. However, given the general nature of the list, this may include documents that are relevant for accounting purposes: for example, a contract with a service provider must be kept	(A) None under statute. (B) Recommendation: Recommended to retain for 8 years, and for 20 years where it concerns documents that may

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	<ul style="list-style-type: none"> • Certificates • Licenses • Non-disclosure agreements (only insofar as a penalty is included) • Other type of confidentiality agreements (only insofar as a penalty is included) • Non-competition arrangement (only insofar as a penalty is included) • Documentation relating to service providers, including (but not limited to) lawyers, notaries and accountants • Etc. 	<p>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.</p> <p><u>Licenses</u> to be kept for the duration of their lifespan and for a minimum period of 7 years after termination / expiration.</p> <p>(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.</p> <p>Reason for recommendation: (a) above and 2262bis Belgian Civil Code provide that civil claims are normally time-barred after maximum 20 years.</p>	<p>be required to serve as evidence in any potential litigation.</p> <p>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").</p>
4.	Insurance plans and policies	(a) <u>For work accident and labour wellbeing insurances</u> , any declaration and form completed in relation to accident must be	(A) None under statute.

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

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		<p>July 1978). For civil claims related to criminal law liability: claims are time-barred 5 years after occurrence of the event.</p> <p>Specific employment contracts (Art. 2 and 25 Royal Decree of 8th August 1980 relating to the retention of social documents):</p> <ul style="list-style-type: none"> • Student employment contracts: 5 years from the day after the last day of the execution of the contract. • Employment contracts for home working ("<i>overeenkomst voor tewerkstelling van huisarbeiders</i>"): 5 years from the day after the last day of the execution of the contract. • Specific training contracts ("<i>beroepsinlevingsovereenkomsten</i>"): 5 years from the day after the last day of the execution of the contract. 	<p>years after occurrence of suspicious events, whichever is the longest) and</p> <p>(ii) for specific employment contracts: 5 years from the day after the last day of the execution of the contract,</p> <p>unless the company has reasonable and proportionate grounds to apply a longer retention period under the GDPR.</p> <p>Reason for recommendation: Once the 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</p>

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		<ul style="list-style-type: none"> • Mobility budget agreement ("<i>overeenkomst over het mobiliteitsbudget</i>"): 5 years from the day after the last day of the execution of the contract. • Mobility allowance agreement ("<i>overeenkomst over de mobiliteitsvergoeding</i>"): 5 years from the day after the last day of the execution of the contract. <p>(b) Recommendation: 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).</p> <p>Retaining the specific employment agreements and addenda minimally 5 years from the day after the last day of the execution of the contract.</p>	

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		Reason for recommendation: (a) above.	
6.	(Expat) records of foreign employees, including: <ul style="list-style-type: none"> • Work permits • Visa applications • Etc. 	(a) None under statute. (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). Reason for recommendation: Different limitation periods might apply as set out in section 5.	(A) None under statute. (B) Recommendation: Same retention 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 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.
7.	Personal contact information, including: <ul style="list-style-type: none"> • Home address • National insurance number • Etc. 	(a) None under statute as such. Note that, when the information is recorded in: the general and special staff registers, specific retention periods apply, i.e. 5 years from the date of the last mandatory inscription of this information in the general and special staff registers (Article 2 and 25 of the Royal Decree of 8 August 1980). When the information is recorded in the employee's	(A) None under statute. (B) Recommendation: Same retention 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 minimum retention period provided under

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		<p>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).</p> <p>(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).</p> <p>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.</p> <p>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.</p> <p>Reason for recommendation: Different limitation periods might apply as set out in</p>	<p>7(a) or the limitation periods set out in section 5 has lapsed, we see no apparent legitimate interest pursuant to article 6(f) GDPR to retain the personal data.</p>

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		section 5. and statutory retention period if the information is recorded in the general/special staff register (see (a) above).	
8.	Emergency details, including: <ul style="list-style-type: none"> Emergency contact information 	(a) None under statute. (b) Recommendation: Date of termination of employment. Reason for recommendation: we see no apparent legitimate interest pursuant to article 6 (f) GDPR to retain the personal data beyond the date of termination of employment.	(A) None under statute. (B) Recommendation: Date of termination of employment unless the company has reasonable and proportionate grounds to apply a longer retention period under the GDPR. Reason for recommendation: we see no 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. (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).	(A) None under statute. (B) Recommendation: Same retention period as the minimum period, unless the company has reasonable and proportionate grounds to apply a longer retention period under the GDPR.

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		<p>Reason for recommendation: Different limitation periods might apply as set out in section 5.</p>	<p>Reason for recommendation: Once the 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.</p>
10.	<p>Information regarding absence of employees and information on specific mobility events, including:</p> <ul style="list-style-type: none"> • Absence, such as maternal or 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 • Secondments (such as expat agreements, relocation package) • Etc. 	<p>(a) None under statute as such.</p> <p>Note that when the information is recorded in the employee's individual account, a specific retention period 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).</p> <p>(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).</p> <p>When the information is recorded in the employee's individual account, retain for</p>	<p>(A) None under statute.</p> <p>(B) Recommendation: Same retention period as the minimum period unless the company has reasonable and proportionate grounds to apply a longer retention period under the GDPR.</p> <p>Reason for recommendation: Once the statutory retention period in 10 (a) or the limitation periods set out in section 5 has lapsed, we see no apparent legitimate interest pursuant to article 6 (f) GDPR to retain the personal data.</p>

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		<p>5 years from the end of the calendar year to which the account relates.</p> <p>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.</p>	
11.	Results of / documentation from internal investigations on employees (for example, from email reviews or interviews)	<p>(a) None under statute.</p> <p>(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).</p> <p>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 documentation, the data would have to</p>	<p>(A) None under statute.</p> <p>(B) Recommendation: Same retention period as the minimum period unless the company would have reasonable and proportionate grounds to apply a longer retention period under the GDPR.</p> <p>If internal investigations of a general nature are conducted and results do not lead to claims of any kind or present a legitimate interest in retaining the</p>

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		<p>be deleted due to GDPR concerns, e.g. the principle of data minimization.</p> <p>Reason for recommendation: Different limitation periods might apply as set out in section 5.</p>	<p>documentation, the data would have to be deleted due to GDPR concerns, e.g. the principle of data minimization.</p> <p>Reason for recommendation: Once the 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.</p>
12.	<p>Documentation and information in relation to biannual appraisals, including:</p> <ul style="list-style-type: none"> • Minutes from biannual appraisal meetings • Appraisal process • Biannual development plans • Etc. 	<p>(a) None under statute.</p> <p>(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).</p> <p>Reason for recommendation: Different limitation periods might apply as set out in section 5.</p>	<p>(A) None under statute.</p> <p>(B) Recommendation: Same retention period as the minimum period, unless the company has reasonable and proportionate grounds to apply a longer retention period under the GDPR.</p> <p>Reason for recommendation: Once the 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.</p>
Information regarding payments to employees			

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13.	<p>Administration, including:</p> <ul style="list-style-type: none"> • Wage administration, including all untaxed repayments • Salary administration (e.g. information relevant for the calculation of salary and remunerations and for the calculation of taxes and premiums) • Specific salary administration (i.e. church affiliation, degree of disability and trade union membership) 	<p>(a) <u>Wage and salary administration</u> 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 <i>et seq.</i> BITC).</p> <p>(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 (article 2262bis Belgian Civil Code).</p> <p>Reason for recommendation: See above.</p>	<p>(A) None under statute for any of the 3 types of administration.</p> <p>(B) Recommendation: 8 years or up to 20 years in connection with requirement to serve as evidence in any potential litigation.</p> <p>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").</p>
14.	<p>Personal contact information required for payroll purposes, including:</p> <ul style="list-style-type: none"> • Bank account • Marital status • Etc. 	<p>(a) None under statute.</p> <p>(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).</p>	<p>(A) None under statute.</p> <p>(B) Recommendation: Same retention period as the minimum period, unless the company has reasonable and proportionate grounds to apply a longer retention period under the GDPR.</p> <p>Reason for recommendation: Once the limitation periods set out in section 5 have lapsed, we see no apparent legitimate interest</p>

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		<p>Reason for recommendation: Different limitation periods might apply as set out in section 5.</p>	<p>pursuant to article 6 (f) GDPR to retain the personal data.</p>
15.	<p>Severance pay records and compensation documentation, in particular:</p> <ul style="list-style-type: none"> • Severance pay records and calculations of severance payment)⁴ • Compensation documentation and information (other than payroll and pensions, health plans, bonus letters and letters on salary increase) 	<p>(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 <i>et seq.</i> BITC).</p> <p>(b) Recommendation: Statutory minimum period as set forth under (a) above.</p> <p>Reason for recommendation: (a) above</p>	<p>(A) None under statute for any of the 3 types of administration.</p> <p>(B) Recommendation: 8 years or up to 20 years in connection with requirement to serve as evidence in any potential litigation.</p> <p>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").</p>
16.	<p>Equity information and documents in relation thereto, including:</p> <ul style="list-style-type: none"> • Share plan documentation 	<p>(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 <i>et seq.</i> BITC).</p>	<p>(A) None under statute.</p> <p>(B) Recommendation: 8 years or 20 years on a case-by-case basis if required to</p>

⁴ **CC Note:** Please also refer to the category "Termination of employment agreements".

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	<ul style="list-style-type: none"> Letters on vesting of shares Information on status of equity Statements Etc. 	<p>(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.</p> <p>Reason for recommendation: (a) above</p>	<p>serve as evidence in any potential litigation.</p> <p>Reason for recommendation: see above.</p>
17.	Travel and expenses information, including: <ul style="list-style-type: none"> Expenses claims forms Expenses receipts Data on reimbursements made Etc. 	<p>(a) 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 <i>et seq.</i> BITC).</p> <p>(b) Recommendation: Statutory minimum period as set forth under (a) above.</p> <p>Reason for recommendation: (a) above</p>	<p>(A) None under statute.</p> <p>(B) Recommendation: Retain for statutory minimum period (8 years).</p> <p>Reason for recommendation: See above.</p>
Information regarding pensions			
18.	All business data and records relating to pension plans and schemes, including: <ul style="list-style-type: none"> Business data 	<p>(a) No statutory minimum required by Belgian Law. However, given the general nature of the list, this may include documents that are relevant for accounting purposes. Hence, the</p>	<p>(A) None under statute.</p> <p>(B) Recommendation: Retain for statutory minimum period.</p>

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	<ul style="list-style-type: none"> • Pension administration • Early retirement • Etc. 	<p>retention period of a minimum of 7 years as of 1st January of the year following the closing date of the annual accounts must also be used for those documents; see Article III.86-88 CEL and Article 2:102 BCC.</p> <p>(b) Recommendation: Statutory minimum period as set forth under (a) above.</p> <p>Reason for recommendation: (a) above.</p>	<p>Reason for recommendation: See above under (A).</p>
19.	<p>Pension documentation and information, including:</p> <ul style="list-style-type: none"> • Pension offer • Pension status • Individual pension plan documentation • Etc. 	<p>(a) Information needs to be retained for a minimum of 5 years after the year of the retirement departure of the employee.</p> <p>(b) Recommendation: In practice, all pension providers will keep all information related to the accrual by a participant up to 7 years after termination of participation.</p> <p>Reason for 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.</p>	<p>(A) None under statute.</p> <p>(B) Other reason: 20 years on a case-by-case basis if required to serve as evidence in any potential litigation.</p> <p>Recommendation: retain information for 5 years after the year of the retirement or departure of the employee, and for 20 years on a case-by-case basis, if required to serve as evidence in any</p>

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			<p>potential litigation, whichever is the longest.</p> <p>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").</p>
Health-related information of employees			
20.	<p>Documents with health-related information in relation to employees, including:</p> <ul style="list-style-type: none"> • Medical records (provided by company 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 status, e.g., notification of inability to work, sickness record, information and 	<p>(a) Minimum retention periods:</p> <ul style="list-style-type: none"> • For medical records and other health related information: none under statute. • For documents relating to accidents occurred at work: 10 years as from the drafting of the documents (Article 1.6-12 Code of 28.04.2017). • Note that when the company has an internal service charged with medical supervision, employee's medical files need to be maintained by the internal 	<p>(a) None under statute.</p> <p>(b) Recommendation: Same retention period as the minimum period, unless the company has reasonable and proportionate grounds to apply a longer retention period under the GDPR.</p> <p>Reason for recommendation: Once the periods set out in 20(a) have lapsed, we see no apparent legitimate interest pursuant to article 6(f) GDPR to retain the personal data.</p>

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	<p>documentation on reintegration measures)</p> <ul style="list-style-type: none"> • Etc. 	<p>service during (i) minimally 15 years after the employee has left the company or (ii) in some exceptional 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).</p> <p>(b) Recommendation:</p> <ul style="list-style-type: none"> • 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). • For documents relating to accidents that occurred at work: retaining the documents 10 years as from the drafting of the documents 	

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		<ul style="list-style-type: none"> • When the company has an internal service charged with medical supervision, employee's medical files need to be maintained by the internal service during <ul style="list-style-type: none"> ○ minimally 15 years after the employee has left the company; or ○ in some exceptional cases (e.g. employees exposed to asbestos), 30 or 40 years following the day on which the event happened. <p>Reason for recommendation: (a) above.</p>	
Information relating to an employee's career			
21.	Information regarding the employee's work performance, disciplinary documentation, and information, including: <ul style="list-style-type: none"> • Any warnings 	(a) None under statute. (b) Recommendation: Retaining the documents minimally up to 1 year after termination of the employment contract	(A) None under statute. (B) Recommendation: Same retention period as the minimum period, unless the company has reasonable and

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	<ul style="list-style-type: none"> • Any performance improvement plans • Supervisor reviews • Employee self-review • Development goals • Reprimands • 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. 	<p>or 5 years after occurrence of suspicious events (whichever is the longest).</p> <p>Reason for recommendation: Different limitation periods might apply as set out in section 5.</p>	<p>proportionate grounds to apply a longer retention period under the GDPR.</p> <p>Reason for recommendation: Once the 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.</p>

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Electronically available information on employees			
22.	Employee information publicly available to other employees (e.g. intranet)	(a) None under statute. (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). Reason for recommendation: Different limitation periods might apply as set out in section 5.	(A) None under statute. (B) Recommendation: Same retention 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: See above.
23.	Other electronically available information on employees, including: <ul style="list-style-type: none"> • Employee data in network and computer systems (e.g. emails) • Communication equipment used by employees • Access controls 	(a) None under statute. (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). Reason for recommendation: Different limitation periods might apply as set out in section 5.	(A) None under statute. (B) Recommendation: Same retention 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: See above.

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	<ul style="list-style-type: none"> Other internal administration 		
Termination of employment agreements			
24.	Information relating to employment termination, including: <ul style="list-style-type: none"> Notice of termination/ resignation Termination/ settlement agreement Written correspondence related to termination Exit interview Outplacement agreement and arrangements 	(a) None under statute. (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). Reason for recommendation: Different limitation periods might apply as set out in section 5.	(A) None under statute. (B) Recommendation: Same retention 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: See above.
Customs			

	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
25.	Invoicing and accounts information: <ul style="list-style-type: none"> • General ledger • Account receivable record • Accounts payable record • Tender of sales records invoices • Accounts • Consignment notes • Inventories 	(a) Minimum retention periods: 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 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 end-use, 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).	(A) None under statute. (B) No guidance issued by local data privacy authority. Recommendation: retain for 8 years and, if required, for a period of at least 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").

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		<p>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.</p> <p>(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</p> <p>Reason for recommendation: See above.</p>	
26.	Information and documents accessible and acceptable to customs, and that are required for the performance of procedures and checks.	(a) Minimum 3 years as of the closing of the relevant year (Article 130 of the General Customs and Excises law dd. 18.07.1977).	(A) None under statute. (B) No guidance issued by local data privacy authority.

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		<p>(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.</p> <p>Reason for recommendation: See under (a) above.</p>	<p>Recommendation: retain for 4 years and, if required, for a period of at least 20 years as provided under 1(b).</p> <p>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").</p>
27.	Where a customs control determines that a customs debt needs to be revised.	<p>(a) Minimum retention periods:</p> <p>3 years (i) as of the end of the year in which the customs declarations for release for free circulation or export have been accepted by the customs administration or (ii) alternatively, for goods released for free circulation duty-free or at a reduced rate of import duty on account of their end-use, as of the end of the year in which they cease to be subject to customs supervision (see Article 143 and 202 of the General Customs and Excises law dd. 18.07.1977</p>	<p>(A) None under statute.</p> <p>(B) No guidance issued by local data privacy authority.</p> <p>Recommendation: retain for 4 years and, if required, for a period of at least 20 years as provided under 1(b).</p> <p>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").</p>

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		<p>and Article 51 of EU Regulation 952/2103).</p> <p>(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</p> <p>Reason for recommendation: See under (a) above.</p>	
Other personal data			
28.	Information in relation to visitors to company premises (e.g. name, company, time of visit, person visited, license plate, etc.)	<p>(a) None under statute.</p> <p>(b) Recommendation: Retain such information as long as it can be justified on the basis of company's legitimate interests, but not exclusively (e.g. the occurrence of unusual events during the visit, or legitimate health & safety concerns) and to destroy the information if it is no longer relevant.</p>	<p>(A) None under statute.</p> <p>(B) Recommendation: Retain such information as long as it can be justified on the basis of company's legitimate interests, but not exclusively (e.g. the occurrence of unusual events during the visit, or legitimate health & safety concerns) and to destroy the information if it is no longer relevant.</p>

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		Reason for recommendation: GDPR	Reason for recommendation: GDPR
29.	Camera recordings	<p>(a) None under statute.</p> <p>(b) Recommendation: Retain such information as long as it can be justified on the basis of company's legitimate interests, e.g. but not exclusively, the occurrence of unusual events during the recorded period or grounded safety concerns, and to destroy it if it is no longer relevant.</p> <p>Reason for recommendation: GDPR.</p>	<p>(A) Maximum retention periods:</p> <p>If the camera recordings at the workplace are solely intended to guarantee (i) safety and health, (ii) protection of company assets, (iii) control of the production process or (iv) control of the employees' work fall under the scope of the GDPR.</p> <p>If the camera recordings are also 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).</p>

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			(B) Recommendation: 1 month after recording. Reason for recommendation: (a).
30.	Data subject access requests and responses	(a) None under statute. (b) Recommendation: Retain such data as long as it can be justified on the basis of company's legitimate interests, e.g. but not exclusively, when claims following such requests are likely, and destroy the data if it is no longer relevant. Reason for recommendation: GDPR.	(A) None under statute. (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. Reason for recommendation: Art. 2262 bis Belgian Civil Code provides that civil claims are time-barred after 20 years .