

# ANNEX 1

## RETENTION PERIODS UNDER DUTCH 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
<b>Corporate documents</b>			
1.	<p>All types of corporate (internal) documents, including:</p> <ul style="list-style-type: none"> <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>	<p>(a) Minimum 7 years from the date of preparation of the documents (Article 2:10(3) Dutch Civil Code ("<b>DCC</b>") (<i>Burgerlijk Wetboek</i>); Article 3:15i DCC, and Article 52 General tax act ("<b>GTA</b>") (<i>Algemene wet inzake de rijksbelastingen</i>)).</p> <p>(b) <b>Recommendation:</b> 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.</p> <p>NB: A copy (physical or digital) of the shareholders register has no minimum</p>	<p>(A) None under statute.</p> <p>(B) <b>Recommendation:</b> retain as long as the company exists (and at least for a period of twenty years as provided under 1.(b)).</p> <p><b>Reason for Recommendation:</b> common commercial practice.</p>

	<ul style="list-style-type: none"> <li>• (amendments to) Articles of association</li> <li>• Shareholder's register</li> <li>• Board regulations</li> <li>• Etc.</li> </ul>	expiration date and must be retained and updated as long as the company exists.  <b>Reason for Recommendation:</b> (a) and art. 3:306 DCC provides that civil claims are normally time-barred after 20 years.	
2.	Accounting and financial documentation, including: <ul style="list-style-type: none"> <li>• Financial statements</li> <li>• Audit reports</li> <li>• Audit records</li> <li>• Accounts</li> <li>• Etc.</li> </ul>	(a) Minimum 7 years from the date of preparation of the documents (Art. 2:394(6) DCC and 2:392(1) DCC, and Art. 52 GTA).  (b) <b>Recommendation:</b> 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.  <b>Reason for Recommendation:</b> (a) and Art. 3:306 DCC provides that civil claims are normally time-barred after 20 years.	(A) None under statute  (B) <b>Recommendation:</b> retain as long as the company exists (and at least for a period of twenty years as provided under 2.(b)).  <b>Reason for Recommendation:</b> common commercial practice.
<b>Commercial contracts</b>			
3.	All types of agreements, including <ul style="list-style-type: none"> <li>• Contracts</li> <li>• Permits</li> </ul>	(a) Minimum 7 years from the date that the document has ceased to be effective (Art. 2:10(3) and 3:15i DCC).	(A) None under statute.  (B) <b>Recommendation:</b> Recommended to retain for 20 years where it concerns documents that may be required to

	<ul style="list-style-type: none"> <li>• Certificates</li> <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>	<p>Licenses to be kept for the duration of their lifespan and for a minimum period of 7 years after termination / expiration.</p> <p>(b) <b>Recommendation:</b> 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.</p> <p><b>Reason for Recommendation:</b> (a) and Art. 3:306 and 3:110 DCC provide that civil claims are normally time-barred after 20 years.</p>	<p>serve as evidence in any potential litigation.</p> <p><b>Reason for Recommendation:</b> Art. 3:306 and 3:110 DCC provide that civil claims are normally time-barred after 20 years.</p>
4.	Insurance plans and policies	<p>(a) Minimum 7 years from the date that the document has ceased to be effective (Art. 2:10 and 3:15i DCC).</p> <p>(b) <b>Recommendation:</b> Statutory minimum period as set forth under (a).</p> <p><b>Reason for Recommendation:</b> (a).</p>	<p>(A) None under statute.</p> <p>(B) <b>Recommendation:</b> Retain during 7 year statutory minimum period.</p> <p><b>Reason for Recommendation:</b> No apparent reason to retain for a longer period.</p>
Human Resources			

5.	Employment contracts (including any addenda)	<p>(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).</p> <p>(b) <b>Recommendation:</b> Statutory minimum period as set forth under (a).</p> <p><b>Reason for Recommendation:</b> (a).</p>	<p>(A) None under statute.</p> <p>(B) <b>Recommendation:</b> Recommended to retain for statutory minimum period of seven years.</p> <p><b>Reason for Recommendation:</b> 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>
6.	(Expat) records of foreign employees, including: <ul style="list-style-type: none"> <li>• Work permit</li> <li>• Visa (applications)</li> <li>• Etc.</li> </ul>	<p>(a) None under statute.</p> <p>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 (<i>Wet Arbeid Vreemdelingen</i>)).</p> <p>(b) <b>Recommendation:</b></p>	<p>(A) None under statute.</p> <p>(B) <b>Guidance Dutch Data Protection Authority (<i>Autoriteit Persoonsgegevens</i>):</b> maximum 2 years after the employment agreement is terminated.</p> <p><b>Recommendation:</b> 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.</p>

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

		beyond the maximum term recommended under 8(B).	
9.	Employee ID copy	<p>(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 ("<b>WWTA</b>") (Wet op de Loonbelasting 1964); Art. 7.5 Implementation regulations WWTA 2011).</p> <p>(b) <b>Recommendation:</b> Statutory minimum period as set forth under (a).</p> <p><b>Reason for Recommendation:</b> (a)</p>	<p>(A) None under statute.</p> <p>(B) <b>Recommendation:</b> Maximum five years after the end of the calendar year in which the employment agreement is terminated.</p> <p><b>Reason for Recommendation:</b> 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.</p>
10.	<p>Information regarding absence of employees and information on specific mobility events, including:</p> <ul style="list-style-type: none"> <li>• Absence, such as maternal, parental leave and related documentation</li> <li>• Time off, such as statutory leave entitlement and documentation of leave against entitlement</li> <li>• Notification of pregnancy and related health information</li> </ul>	<p>(a) None under statute.</p> <p>(b) <b>Recommendation:</b> 2 years from the date of termination of the employment agreement.</p> <p><b>Reason for Recommendation:</b> suggest to apply local DPA guidance as to maximum period.</p>	<p>(A) None under statute.</p> <p>(B) <b>Guidance Dutch Data Protection Authority:</b> maximum 2 years from the date of termination of the employment agreement.</p> <p><b>Recommendation:</b> maximum 2 years after the employment is terminated (in line with the Guidance of the DDPA).</p> <p><b>Reason for Recommendation:</b> see above.</p>

	<ul style="list-style-type: none"> <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)	<p>(a) None under statute.</p> <p>(b) <b>Recommendation:</b> up to 2 years from the date of termination of the employment agreement.</p> <p>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.</p> <p><b>Reason for Recommendation:</b> suggest to apply local DPA guidance as to maximum period.</p>	<p>(A) None under statute.</p> <p>(B) <b>Guidance Dutch Data Protection Authority:</b> max 2 years from the date of termination of the employment agreement.</p> <p>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.</p> <p><b>Recommendation:</b> see above.</p> <p><b>Reason for Recommendation:</b> see above.</p>
12.	<p>Documentation and information in relation to biannual appraisals, including:</p> <ul style="list-style-type: none"> <li>• Minutes from biannual appraisal meetings</li> <li>• Appraisal process</li> </ul>	<p>(a) None under statute.</p> <p>(b) <b>Recommendation:</b> retain for up to 2 years from the date of termination of the employment agreement.</p>	<p>(A) None under statute.</p> <p>(B) <b>Guidance Dutch Data Protection Authority:</b> Maximum 2 years from the date of termination of the employment agreement.</p>

	<ul style="list-style-type: none"> <li>• Biannual development plans</li> <li>• Etc.</li> </ul>	<p><b>Reason for Recommendation:</b> apply maximum period under DPA guidance.</p>	<p><b>Recommendation:</b> See above.</p> <p><b>Reason for Recommendation:</b> See above.</p>
<p><b>Information regarding payments to employees</b></p>			
<p>13.</p>	<p>Administration, including:</p> <ul style="list-style-type: none"> <li>• Wage administration, including all untaxed repayments</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>	<p>(a) <u>Wage administration</u> 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).</p> <p><u>Salary administration and specific salary administration</u> 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).</p> <p>(b) <b>Recommendation:</b> Statutory minimum period of 7 years (for all three types of administration).</p> <p><b>Reason for Recommendation:</b> See above.</p>	<p>(A) None under statute for any of the three types of administration.</p> <p>(B) <b>Recommendation:</b></p> <p>With regard to <u>wage administration</u> and <u>salary administration</u>: Up to 20 years in connection with requirement to serve as evidence in any potential litigation.</p> <p><b>Reason for Recommendation:</b> Art. 3:306 DCC provides that civil claims are normally time-barred after 20 years.</p> <p>With regard to <u>specific salary administration</u>: 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).</p> <p><b>Reason for Recommendation:</b> see above.</p>



14.	<p>Personal contact information required for payroll purposes, including:</p> <ul style="list-style-type: none"> <li>• Bank account</li> <li>• Marital status</li> <li>• Etc.</li> </ul>	<p>(a) None under statute.</p> <p>(b) <b>Recommendation:</b> Up to 2 years after the employment is terminated.</p> <p><b>Reason for Recommendation:</b> apply local DPA guidance (see under 14 (B)).</p>	<p>(A) None under statute</p> <p>(B) <b>Guidance Dutch Data Protection Authority:</b> max 2 years after the employment is terminated.</p> <p><b>Recommendation:</b> maximum 2 years after the employment is terminated (in line with the Guidance of the DDPA).</p> <p><b>Reason for Recommendation:</b> see above.</p>
15.	<p>Severance pay records and compensation documentation, more in particular:</p> <ul style="list-style-type: none"> <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>	<p>(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).</p> <p>(b) <b>Recommendation:</b> Statutory minimum period as set forth under (a)</p> <p><b>Reason for Recommendation:</b> (a)</p>	<p>(A) None under statute.</p> <p>(B) <b>Guidance Dutch Data Protection Authority:</b> Maximum 2 years after the employment is terminated, unless necessary to comply with a legal retention obligation (as stated under minimum period).</p> <p><b>Recommendation:</b> maximum 2 years after the employment is terminated (in line with the Guidance of the DDPA).</p> <p><b>Reason for Recommendation:</b> See above.</p>

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

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

Information regarding pensions			
18.	<p>All business data and records relating to pension plans and schemes, including:</p> <ul style="list-style-type: none"> <li>• Business data</li> <li>• Pension administration</li> <li>• Early retirement</li> <li>• Etc.</li> </ul>	<p>(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 (<i>Pensioenwet</i>); Art. 164 Occupational pension scheme (obligatory membership) Act (<i>Wet verplichte beroepspensioenregeling</i>), and Art. 52 GTA).</p> <p>(b) <b>Recommendation:</b> Statutory minimum period as set forth under (a)</p> <p><b>Reason for Recommendation:</b> (a)</p>	<p>(A) None under statute.</p> <p>(B) <b>Recommendation:</b> Retain for statutory minimum period.</p> <p><b>Reason for Recommendation:</b> See above under (A).</p>
19.	<p>Pension documentation and information, including:</p> <ul style="list-style-type: none"> <li>• Pension offer</li> <li>• Pension status</li> <li>• Individual pension plan documentation</li> <li>• Etc.</li> </ul>	<p>(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).</p> <p>(b) <b>Recommendation:</b> In practice all pension providers will keep all information related to the accrual by a participant up to seven years after termination of participation.</p>	<p>(A) None under statute.</p> <p>(B) <b>Other reason:</b> Seven years after termination of participation in the relevant pension plan.</p> <p><b>Recommendation:</b> See above.</p> <p><b>Reason for Recommendation:</b> market practice.</p>

		<b>Reason for Recommendation:</b> market practice.	
<b>Health-related information of employees</b>			
20.	<p>Documents with health-related information in relation to employees, including:</p> <ul style="list-style-type: none"> <li>• Medical records (provided by company doctor) including individual reintegration 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>	<p>(a) None under statute.</p> <p>(b) <b>Recommendation:</b> retain for up to 2 years from the date of termination of the employment agreement.</p> <p><b>Reason for Recommendation:</b> apply maximum period under DPA guidance.</p>	<p>(A) None under statute.</p> <p>(B) <b>Guidance Dutch Data Protection Authority:</b> Maximum 2 years from the date of termination of the employment agreement.</p> <p><b>Recommendation:</b> maximum 2 years after the employment is terminated (in line with the Guidance of the DDPA).</p> <p><b>Reason for Recommendation:</b> See above.</p>
<b>Information relating to an employee's career</b>			

<p>21.</p>	<p>Information regarding the employee's work performance – disciplinary documentation and information, including:</p> <ul style="list-style-type: none"> <li>• Any warnings</li> <li>• Any performance improvement plans</li> <li>• Supervisor reviews</li> <li>• Employee self-review</li> <li>• Development goals</li> <li>• Reprimands</li> <li>• Talent documentation and information (e.g. talent identification)</li> <li>• Training and development (trainings attended, training records, passed/failed trainings and tests)</li> <li>• Organization information (Business Unit, job title, job grade, job contact details, etc.)</li> <li>• Etc.</li> </ul>	<p>(a) None under statute.</p> <p>(b) <b>Recommendation:</b> retain for up to 2 years from the date of termination of the employment agreement.</p> <p><b>Reason for Recommendation:</b> apply maximum period under DPA guidance.</p>	<p>(A) None under statute.</p> <p>(B) <b>Guidance Dutch Data Protection Authority:</b> Maximum 2 years from the date of termination of the employment agreement.</p> <p><b>Recommendation:</b> See above.</p> <p><b>Reason for Recommendation:</b> See above.</p>
<p><b>Electronically available information on employees</b></p>			

22.	Employee information publicly available to other employees (e.g. intranet)	<p>(a) None under statute.</p> <p>(b) <b>Recommendation:</b> retain for up to 2 years from the date of termination of the employment agreement.</p> <p><b>Reason for Recommendation:</b> apply maximum period under DPA guidance.</p>	<p>(A) None under statute.</p> <p>(B) <b>Guidance Dutch Data Protection Authority:</b> Maximum 2 years from the date of termination of the employment agreement.</p> <p><b>Recommendation:</b> See above.</p> <p><b>Reason for Recommendation:</b> See above.</p>
23.	<p>Other electronically available information on employees, including:</p> <ul style="list-style-type: none"> <li>• Employee data in network and computer systems (e.g. emails)</li> <li>• Communication equipment used by employees</li> <li>• Access controls</li> <li>• Other internal administration</li> </ul>	<p>(a) None under statute.</p> <p>(b) <b>Recommendation:</b> retain for up to period of six months from the date the information was obtained.</p> <p><b>Reason for Recommendation:</b> apply max. period under DPA guidance.</p>	<p>(A) None under statute.</p> <p>(B) <b>Guidance Dutch Data Protection Authority; Article 32 – 36 Exemption Decree DPA.</b> Maximum 6 months from the date the information was obtained.<sup>2</sup></p> <p><b>Recommendation:</b> maximum 6 months from the date the information was obtained (in line with the Guidance of the DDPA).</p> <p><b>Reason for Recommendation:</b> See above.</p>
<p><b>Termination of employment agreements</b></p>			

<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.	<p>Information relating to employment termination, including:</p> <ul style="list-style-type: none"> <li>• Notice of termination/ resignation</li> <li>• Termination/ settlement agreement</li> <li>• Written correspondence related to termination</li> <li>• Exit interview</li> <li>• Outplacement agreement and arrangements</li> </ul>	<p>(a) None under statute.</p> <p>(b) <b>Recommendation:</b> retain for up to 2 years from the date of termination of the employment agreement.</p> <p><b>Reason for Recommendation:</b> apply maximum period under DPA guidance.</p>	<p>(A) None under statute.</p> <p>(B) <b>Guidance Dutch Data Protection Authority:</b> Maximum 2 years from the date of termination of the employment agreement.</p> <p><b>Recommendation:</b> See above.</p> <p><b>Reason for Recommendation:</b> See above.</p>
<b>Customs</b>			
25.	<p>Invoicing and accounts information:</p> <ul style="list-style-type: none"> <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> </ul>	<p>(a) Minimum 7 years following the financial year to which the information refers, or:</p> <ul style="list-style-type: none"> <li>• For goods that have been released for free circulation (other than under third bullet point below): the end of the year that the declaration for the release for free circulation is accepted</li> <li>• For goods that have been declared for export; the end of the year that the declaration for export is accepted</li> </ul>	<p>(A) None under statute.</p> <p>(B) <b>No guidance</b> issued by local data privacy authority.</p> <p><b>Recommendation:</b> during statutory minimum period of 7 years.</p> <p><b>Reason for Recommendation:</b> GDPR</p>

	<ul style="list-style-type: none"> <li>Inventories</li> </ul>	<ul style="list-style-type: none"> <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 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</li> </ul> <p>(Art. 52 GTA, Art. 1:32 General Customs Act (<i>Algemene douanewet</i>), Art. 51 Union Customs Code.)</p> <p>(b) <b>Recommendation:</b> See above.</p> <p><b>Reason for Recommendation:</b> See above.</p>	
26.	Information and documents accessible and acceptable to customs, and that are required for the performance of formalities and checks.	<p>(a) Minimum 3 years after the date of preparation of the document (Article 15 and 51 Union Customs Code).</p> <p>(b) <b>Recommendation:</b> See under (a) above.</p>	<p>(A) None under statute.</p> <p>(B) <b>No guidance</b> issued by local data privacy authority</p>



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

<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.

			<b>Reason for Recommendation:</b> See above.
29.	Camera recordings	<p>(a) None under statute.</p> <p>(b) <b>Recommendation:</b> up to 4 weeks as of the minute of the recording.</p> <p><b>Reason for Recommendation:</b> apply Dutch DPA guidance as to max. period.</p>	<p>(A) None under statute.</p> <p>(B) <b>Guidance Dutch Data Protection Authority:</b> 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.</p> <p><b>Recommendation:</b> See above.</p> <p><b>Reason for Recommendation:</b> See above.</p>
30.	Data subject access requests and responses	<p>(a) None under statute.</p> <p>(b) <b>Recommendation:</b> 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.</p> <p><b>Reason for Recommendation:</b></p> <p>Art. 3:306 and 3:310 DCC provides that civil claims are normally time-barred after 20 years.</p>	<p>(A) None under statute.</p> <p>(B) <b>Recommendation:</b> 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.</p> <p><b>Reason for Recommendation:</b> Art. 3:306 and 3:310 DCC provides that civil claims are normally time-barred after 20 years.</p>