

# ANNEX 5

## RETENTION PERIODS UNDER UK 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   |
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| <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</li> </ul> | <p><u>Accounting Records</u></p> <p>(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).</p> <p>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).</p> <p>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.</p> | <p>(A) No maximum retention period under statute or HMRC guidance.</p> <p>(B) <b>Recommendation:</b> Retain indefinitely.</p> <p>Reason for recommendation: These are important documents relating to HES' operations. They are also generally unlikely to contain material personal data.</p> |

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|  | <p>supervisory board and the management board)</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> | <p>(Paragraphs 42 and 43, Schedule 36 to Finance Act 2008).</p> <p>Resolutions and minutes: 10 years from the date of the meeting/passing of the resolution (sections 248/355, Companies Act 2006).</p> <p>Register of members: 10 years from the date on which the relevant person ceased to be a member (sections 121/128, Companies Act 2006).</p> <p>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).</p> <p>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).</p> |  |

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|  |                  | <p>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).</p> <p>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).</p> <p>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</p> |  |

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|  |                  | <p>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).</p> <p>(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).</p> |  |

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| <p>2.</p> | <p>Accounting and financial documentation, including:</p> <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> | <p>(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).</p> <p>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).</p> <p>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).</p> <p>(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).</p> | <p>(A) No maximum retention period under statute or HMRC guidance.</p> <p>(B) <b>Recommendation:</b> Retain indefinitely.</p> <p>Reason for recommendation: These are important documents relating to HES' operations. They are also generally unlikely to contain material personal data.</p> |
|-----------|--|---|--|

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| <b>Commercial contracts</b> |   |  |  |
| 3.                          | <p>All types of agreements, including</p> <ul style="list-style-type: none"> <li>• Contracts</li> <li>• Permits</li> <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> </ul> | <p><b>Minimum retention periods:</b></p> <p><u>Corporate Law</u></p> <p>(a) A copy of a contract for a market or off market purchase of shares, or if the contract is not in writing then a written memorandum setting out the terms of the purchase, must be retained for a minimum of 10 years (section 702, Companies Act 2006).</p> <p><u>Simple contracts:</u> 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 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 diligence, have discovered it (sections 5 and 32).</p> <p><u>Deeds or claims relating to land, mortgages or charges:</u> The Limitation Act 1980 (section 8) means</p> | <p><b>Maximum retention periods:</b></p> <p><u>Corporate Law</u></p> <p>(A) None under statute and no guidance has been issued by local data privacy authority (to the extent that such documents contain personal data).</p> <p>(B) Recommendation: maximum period of 15 years 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 from obligations by the counterparty.</p> <p>Reason for recommendation: Documents may be useful other than in the context of protection against claims (for example, use as precedents). They are also unlikely to contain personal data.</p> |

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|  | <ul style="list-style-type: none"> <li>Documentation relating to service providers including (but not limited to) lawyers, notaries and accountants</li> <li>Etc.</li> </ul> | <p>that claims need to be brought within 12 years from the date of accrual of the cause of action.</p> <p><u>Claims relating to trust property:</u> 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).</p> <p><u>Documents relating to the enforcement or arbitration awards or judgements:</u> (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</p> | <p>We note that there may also be provisions with the relevant contract, etc., which address retention periods.</p> <p><u>Tax Law</u></p> <p>(A) No maximum retention period under statute or HMRC guidance.</p> <p>(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).</p> |

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|  |                  | <p>execution on a judgment that is more than 6 years old (Lowsley v Forbes [1996]).</p> <p>There may also be provisions with the relevant contract, etc, which address retention periods.</p> <p><u>Confidential Agreements</u>: Retain indefinitely or until released from obligations by counterparty.</p> <p>(b) <b>Recommendation</b>: 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.</p> <p><u>Tax Law</u></p> <p>(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).</p> <p>The period may also be extended if HMRC issue an "information notice" requiring the production of a</p> |  |



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|----|------------------------------|--|---|
|    |                              | <p>document to check a company's tax position. (Paragraphs 42 and 43, Schedule 36 to Finance Act 2008).</p> <p>(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).</p> |   |
| 4. | Insurance plans and policies | <p><b>Minimum retention periods:</b></p> <p><u>Corporate Law</u></p> <p>(a) Certificate of Employer's Liability Insurance: 40 years beginning on the date on which the employer's liability insurance policy commences or is renewed (Section 4(4) of Employers' Liability (Compulsory Insurance) Regulations 1998)."</p> <p><b>Recommendation:</b> Retain indefinitely.</p>   | <p><b>Maximum retention periods</b></p> <p><u>Corporate Law</u></p> <p>(A) None under statute and no guidance has been issued by the local data privacy authority (to the extent that such documents contain personal data).</p> <p>(B) <b>Recommendation:</b> Retain indefinitely.</p> |

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|                        |  | <p>(b) Other insurance plans and policies: Same analysis as row 3 above.</p> <p>(c) Reason for recommendation: Industry practice is to retain indefinitely.</p> <p><u>Tax Law</u></p> <p>(a) Same analysis as for row 3 above.</p> <p>(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).</p> | <p>Reason for recommendation: Industry practice is to retain indefinitely.</p> <p><u>Tax Law</u></p> <p>(A) No maximum retention period under statute or HMRC guidance.</p> <p>(B) <b>Recommendation:</b> to retain for 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).</p> |
| <b>Human Resources</b> |  |   |  |
| 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.   |

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|    |  | <p>(b) <b>Recommendation:</b> Retain for seven years post termination.</p> <p>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 documents are retained for 7 years from termination to provide a 1-year buffer.</p> | <p>(B) <b>Recommendation:</b> to retain for 7 years post termination.</p> <p>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 documents are retained for 7 years from termination to provide a 1-year buffer.</p> |
| 6. | <p>(Expat) records of foreign employees, including:</p> <ul style="list-style-type: none"> <li>• Work permit</li> <li>• Visa (applications)</li> <li>• Etc.</li> </ul> | <p>(a) None under statute and no guidance issued by local data privacy authority.</p> <p>(b) Records must be kept as evidence of completing right to work checks.</p> <p><u>Recommended retention period:</u></p> <p>For the duration of employment and for a further 2 years after employment ends.</p> <p><u>Reason for recommendation:</u></p>   | <p>(A) None under statute and no guidance issued by local data privacy authority.</p> <p>(B) No guidance issued by local data privacy authority.</p> <p><u>Recommendation:</u></p> <p>See 6(b).</p> <p><u>Reason for recommendation:</u></p>   |

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|  |                  | <p>Under the Immigration, Asylum and Nationality Act 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.</p> <p>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.</p> <p>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.</p> <p>The 2-year retention period is suggested in Home Office guidance for employers on completing right to work checks</p> <p><u>Sanctions:</u></p> <p>You can be sent to jail for 5 years and pay an unlimited fine if found guilty of employing someone who you</p> | See 6(b).  |

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|----|---|--|---|
|    |   | <p>knew or had '<i>reasonable cause to believe</i>' did not have the right to work in the UK.</p> <p>Failure to prevent illegal working can lead to a fine of up to £20,000 per illegal worker.</p> <p>You may also lose the ability to employ expat workers in the UK for a period of at least 12 months.</p>   |   |
| 7. | <p>Personal contact information, including:</p> <ul style="list-style-type: none"> <li>• Home address</li> <li>• National insurance number</li> <li>• Etc.</li> </ul> | <p>(a) None under statute and no guidance issued by local data privacy authority.</p> <p>(b) <b>Recommendation:</b> One year post termination.</p> <p>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. Additionally, licensed visa sponsors are required to retain these documents for one year in line with record keeping requirements.</p> | <p>(A) None under statute and no guidance issued by local data privacy authority.</p> <p>(B) <b>Recommendation:</b> One year post termination.</p> <p>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.</p> |
| 8. | Emergency details, 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.  |

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|-----|--|---|--|
|     | <ul style="list-style-type: none"> <li>Emergency contact</li> <li>Emergency contact information</li> </ul> | <p>(b) <b>Recommendation:</b> Delete on termination of employment.</p> <p>Reason for recommendation: No identified legitimate business purpose for retaining post-termination.</p>  | <p>(B) <b>Recommendation:</b> Delete on termination of employment.</p> <p>Reason for recommendation: No identified legitimate business purpose for retaining post-termination.</p>   |
| 9.  | Employee ID copy   | <p>(a) None under statute and no guidance issued by local data privacy authority.</p> <p>(b) <b>Recommendation:</b> 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.</p> <p>Reason for recommendation: We assume HES has operational and/or security reasons for the retention periods set out in its policies and/or procedures. Retention in this context is not a strictly legal matter.</p> | <p>(A) None under statute and no guidance issued by local data privacy authority.</p> <p>(B) <b>Recommendation:</b> 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.</p> <p>Reason for recommendation: as per the GDPR.</p> |
| 10. | Information regarding absence of employees and information on specific mobility events, including:         | <p><b>Minimum retention periods:</b></p> <p><u>Parental leave, time off and pregnancy notification:</u></p>   | <p><b>Maximum retention periods:</b></p> <p><u>Parental leave and time off:</u></p>  |

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|--|---|--|---|
|  | <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> <li>Secondments (such as expat agreements, relocation package)</li> <li>Etc.</li> </ul> | <p>(a) None under statute and no guidance issued by local data privacy authority.</p> <p>(b) <b>Recommendation:</b> retain data 3 years post termination of employment.</p> <p>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. Additionally, licensed visa sponsors are required to retain these documents for 1 year in line with record keeping requirements.</p> <p>Records in relation to maternity/shared parental leave pay and dates of maternity shared parental leave should be retained for 3 years after the end of the tax year in which the maternity/shared parental pay period ends (The Statutory Maternity Pay (General) Regulations 1986) and the Statutory Shared Parental Pay (Administration) Regulations 2014/2929).</p> <p><u>Secondments:</u></p> | <p>(A) None under statute and no guidance issued by local data privacy authority.</p> <p>(A) <b>Recommendation:</b> One year post termination of employment.</p> <p>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.</p> <p><u>Secondments:</u></p> <p>(A) None under statute and no guidance issued by local data privacy authority.</p> <p>(B) <b>Recommendation:</b> Retain for seven years post termination of employment.</p> <p>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</p> |

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|-----|---|---|--|
|     |   | <p>(a) None under statute and no guidance issued by local data privacy authority.</p> <p>(b) <b>Recommendation:</b> Seven years post termination of employment.</p> <p>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.</p> | <p>documents are retained for 7 years post termination, to allow a 1-year buffer.</p>  |
| 11. | Results of / documentation from internal investigations on employees (for example from email reviews or interviews) | <p>(a) None under statute and no guidance issued by local data privacy authority.</p> <p>(b) <b>Recommendation:</b> 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</p>  | <p>(A) None under statute and no guidance issued by local data privacy authority.</p> <p>(B) <b>Recommendation:</b> 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</p> |



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|---|---|--|--|
|   |   | <p>recommended to retain the documentation until the litigation process is exhausted.</p> <p>Reason for recommendation: This provides a buffer to ensure that the regulatory investigation has indeed reached a conclusion.</p>  | <p>to retain the documentation until litigation process is exhausted.</p> <p>Reason for recommendation: This provides a buffer to ensure that the regulatory investigation has indeed reached a conclusion.</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> <li>• Biannual development plans</li> <li>• Etc.</li> </ul> | <p>(a) None under statute and no guidance issued by local data privacy authority.</p> <p>(b) <b>Recommendation:</b> One year post termination of employment.</p> <p>Reason for recommendation: This will allow the limitation periods for unfair dismissal and discrimination claims under the Employment Rights Act 1996 and the Equality Act 2010 to expire.</p> | <p>(A) None under statute and no guidance issued by local data privacy authority.</p> <p>(B) <b>Recommendation:</b> Seven years post termination of employment.</p> <p>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 documents are retained for 7 years post termination to provide a 1 year buffer.</p> |
| <p><b>Information regarding payments to employees</b></p> |   |  |  |

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| 13. | Administration, including: <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> | (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).<br><br>(b) <b>Recommendation:</b> Minimum retention period of 3 years from the end of the tax year to which the records relate. | (A) Maximum retention period of 6 years after the end of the period to which the records relate (s386 Companies Act 2006).<br><br>(B) <b>Recommendation:</b> Maximum retention period of 6 years after the end of the period to which the records relate.<br><br>Reason for recommendation: The tax authority can raise tax enquiries looking back 6 years (they can look back 20 years, although this is rare). |
| 14. | Personal contact information required for payroll purposes, including: <ul style="list-style-type: none"> <li>• Bank account</li> </ul>  | (a) None under statute and no guidance issued by local data privacy authority.<br><br>(b) <b>Recommendation:</b> One year post termination of employment.   | (A) None under statute and no guidance issued by local data privacy authority.<br><br>(B) <b>Recommendation:</b> One year post termination of employment.  |

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|-----|---|---|--|
|     | <ul style="list-style-type: none"> <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: <ul style="list-style-type: none"> <li>• Severance pay records and calculations of severance payments)<sup>10</sup></li> <li>• Compensation documentation and information (other than payroll and pensions, health</li> </ul> | (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).<br><br>(b) <b>Recommendation:</b> Minimum retention period of 3 years from the end of the tax year to which the records relate.   | (A) Maximum retention period of 6 years after the end of the period to which the records relate (s386 Companies Act 2006)<br><br><u>Severance pay</u><br><br>(B) <b>Recommendation:</b> Maximum retention period of 6 years after the end of the period to which the records relate.<br><br>Reason for recommendation: The tax authority can raise tax enquiries looking back 6 years (they can look back 20 years although this is rare). |

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

|  | 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   |
|--|---|--|--|
|  | plans, e.g., bonus letters, letters on salary increase) |  | <p><u>Compensation documentation</u></p> <p>(A) Maximum retention period of 6 years after the end of the period to which the records relate (s386 Companies Act 2006).</p> <p>(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.</p> <p>Reason for recommendation: The tax authority can raise tax enquiries looking back 6 years (they can look back 20 years, although this is rare).</p> <p>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.</p> |

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|-----|---|--|---|
| 16. | <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) 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).</p> <p>(b) <b>Recommendation:</b> Minimum retention period of 3 years from the end of the tax year to which the records relate.</p> | <p>(A) Maximum retention period of 6 years after the end of the period to which the records relate (s386 Companies Act 2006).</p> <p>(B) <b>Recommendation:</b> Maximum retention period of 6 years after the end of the period to which the records relate.</p> <p>Reason for recommendation: The tax authority can raise tax enquiries looking back 6 years (they can look back 20 years but this is rare).</p> |
| 17. | <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) 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).</p> <p>(b) <b>Recommendation:</b> Minimum retention period of 3 years from the end of the tax year to which the records relate.</p> | <p>(A) Maximum retention period of 6 years after the end of the period to which the records relate (s386 Companies Act 2006).</p> <p>(B) <b>Recommendation:</b> Maximum retention period of 6 years after the end of the period to which the records relate.</p>  |

|                                       | 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: The tax authority can raise tax enquiries looking back 6 years (they can look back 20 years, although this is rare).  |
| <b>Information regarding pensions</b> |   |  |  |
| 18.                                   | All business data and records relating to pension plans and schemes, including: <ul style="list-style-type: none"> <li>• Business data</li> <li>• Pension administration</li> <li>• Early retirement</li> <li>• Etc.</li> </ul> | (a) <b>Minimum retention periods:</b><br><br>Certain transaction and payment records and records of meetings where the scheme is a trust, need to be retained for a minimum of 6 years from the end of the scheme year to which they relate (section 49(2) Pensions Act 1995 and regulations 12, 13 and 14 The Occupational Pension Schemes (Scheme Administration) Regulations 1996).<br><br>Certain records which the trustee of a trust scheme is required to retain in relation to 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 | (A) None under statute and no guidance issued by local data privacy authority.<br><br>(B) <b>Recommendation:</b> Retention by trustees until the trust scheme has been terminated. Retention by employers only in line with statute (6 years (and 4 years in one case) for certain pensions information that an employer is required to retain to demonstrate its compliance with UK auto-enrolment requirements).<br><br>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 |

|  | 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 |
|--|------------------|---|--|
|  |                  | <p>(regulations 5, 7 and 8 The Employers' Duties (Registration and Compliance) Regulations 2010).</p> <p>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).</p> <p>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).</p> <p>(b) Other reason: Pension scheme queries can commonly relate to periods of years/decades</p> | <p>periods only are recommended because the scheme will keep its own records.</p>    |

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|-----|---|---|---|
|     |   | <p>earlier so trustees have a decent (albeit untested) "legitimate interest" argument to retain long-term records to answer queries.</p> <p><b>Recommendation:</b> Retention by trustees until the trust scheme has been terminated. For employers, retain auto-enrolment information for the statutory minimum period only.</p> <p>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.</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) Please see (a) in row 18 above.</p> <p>(b) <b>Recommendation:</b> Retention by trustees until the trust scheme has been terminated. For employers, keep auto-enrolment information for the statutory minimum period only.</p> <p>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.</p>   | <p>(A) None under statute and no guidance issued by local data privacy authority.</p> <p>(B) <b>Recommendation:</b> Retention by trustees until the trust scheme has been terminated. Retention by employers only in line with statute (6 years (and 4 years in one case) for certain pensions information that an employer is required to retain to demonstrate its compliance with UK auto-enrolment requirements).</p> |



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|--|---|---|---|
|  |   |   | 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.   |
| <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> </ul> | <p><b>Minimum retention periods:</b></p> <p><u>Medical records and other health-related information and documentation:</u></p> <p>(a) None under statute and no guidance issued by local data privacy authority.</p> <p>(b) <b>Recommendation:</b> 3 years post termination.</p> <p>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 later, 3 years from the awareness of the injury). Therefore it is advisable to keep all records relating to</p> | <p><b>Maximum retention periods:</b></p> <p><u>Medical records and other health-related information and documentation:</u></p> <p>(A) None under statute and no guidance issued by local data privacy authority.</p> <p>(B) <b>Recommendation:</b> One year post termination.</p> <p>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.</p> |

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|--|--|---|---|
|  | <ul style="list-style-type: none"> <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>health and safety standards (including accident reports) permanently, in case medical problems arise a long time after the individual's employment has ceased.</p> <p><u>Documents relating to accidents occurred at work:</u></p> <p>(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.</p> <p>(b) <b>Recommendation:</b> 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</p> | <p><u>Documents relating to accidents occurred at work:</u></p> <p>(A) None under statute and no guidance issued by local data privacy authority.</p> <p>(B) <b>Recommendation:</b> 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.</p> |

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|---|--|--|--|
|   |  | to health and safety standards (including accident reports) permanently, in case medical problems arise a long time after the individual's employment has ceased.  |  |
| <b>Information relating to an employee's career</b> |  |  |  |
| 21.   | <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> </ul> | <p><b>Minimum retention periods:</b></p> <p><u>Unsatisfactory performance and disciplinary documentation:</u></p> <p>(a) None under statute and no guidance issued by local data privacy authority.</p> <p>(b) <b>Recommendation:</b> Seven years post termination.</p> <p>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</p> | <p><b>Maximum retention periods:</b></p> <p><u>Unsatisfactory performance and disciplinary documentation:</u></p> <p>(A) None under statute and no guidance issued by local data privacy authority.</p> <p>(B) <b>Recommendation:</b> Seven years post termination.</p> <p>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</p> |

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|--|--|---|---|
|  | <ul style="list-style-type: none"> <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>documents are retained for 7 years post termination, to allow a 1-year buffer.</p> <p><u>Talent documentation and organisation information:</u></p> <p>(a) None under statute and no guidance issued by local data privacy authority.</p> <p>(b) <b>Recommendation:</b> One year post termination.</p> <p>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.</p> | <p>documents are retained for 7 years post termination, to allow a 1 year buffer.</p> <p><u>Talent documentation and organisation information:</u></p> <p>(A) None under statute and no guidance issued by local data privacy authority.</p> <p>(B) <b>Recommendation:</b> One year post termination.</p> <p>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.</p> |
| <b>Electronically available information on employees</b> |  |   |   |
| 22.  | Employee information publicly available to other employees (e.g. intranet)   | <p>(a) None under statute and no guidance issued by local data privacy authority.</p> <p>(b) <b>Recommendation:</b> Delete on termination of employment.</p>  | <p>(A) None under statute and no guidance issued by local data privacy authority.</p> <p>(B) <b>Recommendation:</b> Delete on termination of employment.</p>  |

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|-----|---|---|--|
|     |   | Reason for recommendation: No identified legitimate purpose for retaining post-termination.   | Reason for recommendation: No identified legitimate purpose for retaining post-termination.  |
| 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 and no guidance issued by local data privacy authority.</p> <p>(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).</p> <p>Reason for recommendation:</p> <ul style="list-style-type: none"> <li>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</li> <li>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 emails</li> </ul> | <p>(A) None under statute and no guidance issued by local data privacy authority.</p> <p>(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).</p> <p>Reason for recommendation:</p> <ul style="list-style-type: none"> <li>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</li> <li>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-</li> </ul> |

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|---|--|--|--|
|   |  | referencing contractual terms are retained for 7 years post termination to allow a 1 year buffer   | months) it is suggested that emails referencing contractual terms are retained for 7 years post termination to allow a 1-year buffer   |
| <b>Termination of employment agreements</b> |  |  |  |
| 24.   | Information relating to employment termination, including: <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> | (a) None under statute and no guidance issued by local data privacy authority.<br><br>(b) <b>Recommendation:</b> Retain for seven years post termination.<br><br>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 documents are retained for 7 years post termination to allow a 1 year buffer. | (A) None under statute and no guidance issued by local data privacy authority.<br><br>(B) <b>Recommendation:</b> Retain for seven years post termination.<br><br>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 documents are retained for 7 years post termination to allow a 1 year buffer. |

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|----------------|--|--|---|
| <b>Customs</b> |  |  |   |
| 25.            | Invoicing and accounts information: <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> <li>• Inventories</li> </ul> | (a) Minimum retention period of 4 years after record is received, issued or created. (Regulation 9 of Customs Traders (Accounts and Records) Regulations 1995).<br><br>(b) <b>Recommendation:</b> 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). | (A) No maximum retention period under statute or HMRC guidance.<br><br>(B) <b>Recommendation:</b> 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). |
| 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.   |

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|--|--|---|---|
|  | for the performance of formalities and checks. | <p>of Customs Traders (Accounts and Records) Regulations 1995.</p> <p>(b) <b>Recommendation:</b> 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).</p> | <p>(B) <b>Recommendation:</b> 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).</p> |



|                            | 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  |
|----------------------------|---|--|---|
| 27.                        | Where a customs control determines that a customs debt needs to be revised. | <p>(a) Minimum retention period of 6 years after the record is received, issued or created. (Article 51(2) of EU Regulation 952/2013 (Union Customs Code)).</p> <p>(b) <b>Recommendation:</b> 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).</p> | <p>(A) No maximum retention period under statute or HMRC guidance.</p> <p>(B) <b>Recommendation:</b> 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).</p> |
| <b>Other personal data</b> |   |  |   |

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|-----|--|---|--|
| 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 and no guidance has been issued by local data privacy authority.</p> <p>(b) <b>Recommendation:</b> Retain in line with internal operational and security procedures.</p> <p>Reason for recommendation: We assume HES has operational and/or security reasons for the retention periods set out in its policies and/or procedures.</p> | <p>(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).</p> <p>(B) <b>Recommendation:</b> Retain for no longer than necessary for the purposes for which such data is processed if it contains personal data.</p> <p>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.</p> |
| 29. | Camera recordings  | <p>(a) None under statute and no guidance has been issued by local data privacy authority.</p> <p>(b) <b>Recommendation:</b> Retain in line with internal operational and security procedures.</p>  | <p>(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).</p>  |

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|-----|--|---|---|
|     |  | Reason for recommendation: We assume HES has operational and/or security reasons for the retention periods set out in its policies and/or procedures.   | (B) <b>Recommendation:</b> Retain for 4 weeks from the date recorded (unless required for evidence).<br><br>Reason for recommendation: As per answer at (A) above.  |
| 30. | Data subject access requests and responses | <p>(a) None under statute and no guidance has been issued by local data privacy authority.</p> <p>If a Data Subject Access Request (DSAR) is received in the context of a possible claim, separate considerations will apply. See separate advice on claims in other contexts. At a minimum, retain for 7 years and indefinitely while any proceedings are going. Otherwise, DSARs should be kept while the requests are ongoing and for a grace period thereafter. Twelve months would be a sensible default grace period, but the appropriate grace period will depend on the nature of the relevant DSAR (e.g. is it merely speculative, or something that suggests the possibility of a claim).</p> <p>(b) <b>Recommendation:</b> Retain for 12 months generally or 7 years where required for the purpose of a claim or a potential claim.</p> | <p>(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).</p> <p>(B) <b>Recommendation:</b> Retain for 12 months generally or 7 years where required for the purpose of a claim or a potential claim.</p> <p>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.</p> |

|  | 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: 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. |  |