



### GDPR Retention Guide

<b>Document Description</b>	<b>Retention Period</b>	<b>Start of Retention Period</b>	<b>Legal Provision</b>
<b>PAYROLL AND SALARY RECORDS</b>			
Obligation to retain records for the purposes of tax returns including wage/salary records, records of overtime, bonuses and expenses	Minimum 6 years	The end of the assessment period	Section 12B Taxes Management Act 1970
Obligation on unincorporated businesses to retain payroll and wage records	Minimum 5 years	After 31 January following the year of assessment	Section 12B Taxes Management Act 1970
Obligation on companies to retain payroll and wage records	Minimum 6 years	The financial year in which payments are made	Schedule 18, paragraph 21, Finance Act 1998
Obligation to retain maternity pay records	Minimum 3 years	The end of the tax year in which the maternity pay period ends	Regulation 26, Statutory Maternity Pay (General) Regulations 1986
Obligation to retain Pay As You Earn ("PAYE") records, (the system for collecting income tax and national insurance contributions from employees' salaries).	Minimum 3 years	The end of the financial year to which the records relate	Regulation 97 Income Tax (Pay As You Earn) Regulations 2003
<b>HR/EMPLOYMENT/PENSION RECORDS</b>			
Employment contract, including personnel and training records, written particulars of employment, changes to terms and conditions	Maximum 6 years after employment ceases	The date that the documents are created	Section 5 Limitation Act 1980 and GDPR
Identification documents of foreign nationals	Minimum 2 years	The date of termination of employment	Article 6(1)(b) Immigration Restrictions on Employment) Order 2007/3290

Business data and documents concerning pension schemes and related subjects	Minimum 6 years	From the end of the year in which the accounts were signed	Regulation 18 Registered Pension Scheme (Provision of Information) Regulations 2006
Data of rejected job applicants (e.g. application letters, CV's, references, job interview notes)	<p>The legislation does not prescribe a time period.</p> <p>The Information Commissioner recommends the following:</p> <ul style="list-style-type: none"> <li>· A recruitment record should not be held for longer than 6 years,</li> <li>· A record of the result of vetting should not be held for longer than 6 months, and</li> <li>· Information about criminal convictions collected in the course of the recruitment process should not be held once it has been verified through a DBS.</li> </ul> <p>However, given the potential relevance in a dispute and the length of time it might take to be notified of a claim we recommend they are kept for 12 months.</p>	The date the document is received or created	Guidance from The Information Commissioner Employment Practices Code: recruitment and selection.
Data concerning a temporary worker	Maximum 6 years after employment ceases	The date that the documents are created	Section 5 Limitation Act 1980 and GDPR
Reports on employee performance review meetings and assessment interviews (e.g. evaluations, employment application forms of successful applicants, copies of academic and other training received, employment contracts, correspondence concerning appointment, appraisals, promotions and demotions, references and sick leave records)	Maximum 6 years after employment ceases	The date that the documents are created	Section 5 Limitation Act 1980 and GDPR



Copy of identification documents	Maximum 6 years after employment ceases.	The date that the documents are created	Section 5 Limitation Act 1980
Obligation to retain working time opt-out forms	Minimum retention period: 2 years. No specific maximum retention period.	The date that the records are made	Regulations 5 and 9 Working Time Regulations 1998
Obligation to retain records to show compliance with the Working Time Regulations 1998	Minimum retention period: 2 years. No specific maximum retention period.	After the relevant period	Regulations 5, 7 and 9 Working Time Regulations 1998
Obligation to retain records in relation to hours worked and payments made to workers	Minimum retention period: 3 years No specific maximum retention period.	The day upon which the pay reference period immediately following that to which they relate ends	Section 9, National Minimum Wage Act 1998 Regulation 38 National Minimum Wage Regulations 1999
Necessary data for emergency medical care, degree of incapacity for work, required workplace adaptations	Maximum 6 years after employment ceases	The date that the documents are created	Section 5 Limitation Act 1980 and GDPR
<b>MEDICAL/SAFETY RECORDS</b>			
Medical (occupational health & safety company doctor) files, medical documents in cases of a medical treatment contract	Specific statutory rules may apply, for example in relation to asbestos exposure at work.		
Work-related medical examinations related to hazardous substances	Minimum 40 years	The date of the last entry made in the record	Regulation 10(5), Control of Substances Hazardous to Health Regulations 2002
List of employees who have worked under dangerous conditions or whose health has otherwise been under threat	Minimum 5 years. Unless the record is representative of the personal exposures of identifiable employees, in which case 40 years.	The date of the last entry made in the record	Regulation 10(5), Control of Substances Hazardous to Health Regulations 2002
Lists/register of employees who have been exposed to asbestos dust, including health records of each employee	Minimum 40 years	The date of the last entry made in the record	Regulation 22(1) Control of Asbestos Regulations 2012
<b>GENERAL COMPANY RECORDS</b>			
General obligation for retention of company accounts, books and accounts and records for a private company	3 years	The date on which the records were made	Section 388(4)(a)(b) Companies Act 2006



Obligation on credit institutions; financial institutions; auditors, insolvency practitioners, external accountants and tax advisers; independent legal professionals; trust or company service providers; estate agents; high value dealers; and casinos acting in the course of business to retain records	5 years	The date on which the transaction is completed or the date on which the business relationship ends	Regulation 19 of the Money Laundering Regulations 2007
Board meetings' minutes and resolutions	Minimum 10 years	The date of the meeting	Section 248 Companies Act 2006
Obligation to keep all copies of members' resolutions passed otherwise than at general meetings (which includes all written resolutions), minutes of general meetings, and details of decisions provided by a sole member	Minimum 10 years	The date of the resolution, decision or meeting	Section 355 Companies Act 2006
Obligation to keep provisions to resolutions and meetings of the holders of a class of shares and, in the case of a company without share capital, to a class of members	Minimum 10 years	The date of the resolution or meeting	Section 359 Companies Act 2006
Membership records	Minimum: The legislation does not prescribe a time period for which the register must be kept. The recommended time period is the life of the company plus 20 years.	The date the member joins	Section 113 Companies Act 2006
Obligation to keep a copy of the contract or a memorandum of the terms of the contract relating to a purchase by the company of its own shares	Minimum 10 years	Either the date on which the purchase of all the shares pursuant to the contract is completed, or the date on which the contract otherwise determines	Section 702 Companies Act 2006
Obligation to keep a copy of directors' service contracts (or a memorandum of the terms)	Minimum 1 year. No specific maximum retention period.	The date of termination or expiry	Section 228 Companies Act 2006

Records and documents of the dissolved legal entity	It is recommended that membership records be retained for 20 years	The date of the dissolution of the legal entity	
<b>TAX, VAT AND ACCOUNTING RECORDS</b>			
For persons carrying out a trade, profession or business or for persons not carrying out a trade, profession or business	The latest of: <ul style="list-style-type: none"> <li>the fifth anniversary of the 31 January next, following the year of assessment, where the return is for a tax year;</li> <li>the sixth anniversary of the end of the period, where the return is for a period that is not a tax year.</li> </ul>	The date on which the records were made	Section 12B, Taxes Management Act 1970
National insurance records	3 years	End of the year which the records relate	Regulation 97 of The Income Tax (PAYE) Regulations 2003/2682
A company is obliged to keep records of all delivery of goods or services, all intra-European Community acquisitions, all imports and exports, and all other information relevant for VAT purposes	Minimum 6 years	The date on which the records were made	Paragraph 6, Schedule 11, VAT Act 1994 and HMRC Notice 700/21 (October 2013)
General obligation to keep at least the following records: (i) VAT invoices sent and received; (ii) documentation relating to supplies and acquisitions within the EU; (iii) documentation relating to goods imported from, and exported to, outside the EU.	Minimum 6 years	The date on which the records were made	Paragraph 6, Schedule 11, VAT Act 1994 and HMRC Notice 700/21 (October 2013)
Stamp duty land tax: Obligation on a purchaser who is required to deliver a land transaction return to retain records	The latest of: <ul style="list-style-type: none"> <li>the sixth anniversary of the effective date of the transaction;</li> <li>the date on which an enquiry into the return is completed; or</li> <li>if there is no enquiry, the date on which HM Revenue &amp; Customs no longer have power to enquire into the return</li> </ul>	The date on which the records were made	Paragraph 9, Schedule 10, Finance Act 2003
Obligation for companies and unincorporated associations that may be required to make a company tax return to	The latest of: <ul style="list-style-type: none"> <li>the sixth anniversary of the end of the accounting period;</li> </ul>	The date on which the records were made	Paragraph 21, Schedule 18, Finance Act 1998

retain their records and supporting documents	<ul style="list-style-type: none"> <li>- the date any enquiry into the return is completed; or</li> <li>- the day on which the enquiry window for the return closes</li> </ul>		
Keep and administration as per the requirements set out in the General Customs Act, including books, records and other data carriers. General obligation of taxpayers to provide all information which may be relevant to them, including making available all books, records and other data carriers.	Minimum 3 years	In the case of goods released for free circulation or goods declared for export, from the end of the year in which the customs declarations for release for free circulation or export are accepted. Different start dates apply for goods which do not meet these criteria.	Article 9 and 29, Regulation (EC) No. 450/2008 of the European Parliament and of the Council of 23 April 2008 laying down the Community Customs Code
<b>LEGAL FILES/CONTRACTS &amp; AGREEMENTS</b>			
Intellectual property records	Minimum: Legislation does not prescribe a time period. However, we would recommend retaining documents for the life of the intellectual property right and for 6 years afterwards.	The date of registration of the intellectual property record	Section 5 Limitation Act 1980
Contracts, agreements and other arrangements	Minimum: For the length of the contract or agreement and 6 years afterwards.	The date of execution of the service agreement	Section 5 Limitation Act 1980
Confidentiality and non-competition agreements	Minimum: For the length of the contract or agreement and 6 years afterwards.	The date of execution of the service agreement	Section 5 Limitation Act 1980
Legal files concerning provision of services (e.g. by lawyers, accountants, notaries, architects, brokers, veterinary surgeons, etc)	Minimum: Legislation does not prescribe a time period. However, we would recommend retaining documents for the life of the service provision and for 6 years afterwards.	The date of execution of the service agreement	Section 5 Limitation Act 1980