

OFFICE OF THE REVENUE COMMISSIONERS

Records Retention and Disposal Policy

Version 1.1

1. Purpose

The purpose of this document is to define Revenue's policy on the retention of all records in all formats, created, received or held by Revenue.

Records are required to support the continuing conduct of business, to ensure legal compliance, to provide necessary accountability and for the development of the 'corporate memory'.

2. Scope

This policy applies to all Divisions of Revenue, to all records in any media (including paper, electronic and other media), and to all employees who create, receive or hold records as part of their work on behalf of Revenue. It also applies to all staff working offsite or working remotely and including, but not limited to, permanent and temporary employees and contractors.

3. Terminology

- **Record:** Information in any format created, received or held by Revenue that provides recorded evidence of functions, activities and transactions, in pursuance of legal obligations or in the transaction of business.
- **Current record:** Any live or active record used by Revenue for the purposes outlined above.

4. Retention of records

The default standard retention period for all Revenue records created, received or held by Revenue staff in the course of their duties on behalf of Revenue is **current plus ten years**, that is records are retained while current plus an additional ten years from when they become non-current. However, retention periods will differ for certain classes of records. Details of all retention periods are available on the Records Retention Schedule.

5. Disposal of records

In accordance with [Section 7 of the National Archives Act 1986](#) no class of Revenue records can be disposed of without prior authorisation from the Director of the National Archives.

6. Preservation of records

In order to protect and make available the corporate memory of the Organisation, Revenue recognises the importance of the long-term preservation and conservation of its archives. A percentage of Revenue's records will be selected for permanent preservation due to their long-term reference, evidential, administrative or historical value.

In accordance with [Section 8 of the National Archives Act 1986](#), certain classes of Revenue records that reach thirty years must be transferred to the National Archives.

7. Compliance

Due to the volume and complexity of records the implementation of this Policy will be carried out on a phased basis.