

OFFICE OF THE REVENUE COMMISSIONERS

# RECORDS RETENTION SCHEDULE

Version 3.0

## DOCUMENT CONTROL

<b>DOCUMENT TITLE</b>	Records Retention Schedule	
<b>VERSION</b>	3.0	
<b>OWNER</b>	Information Management Branch	
<b>DATE OF THIS VERSION</b>	October 2021	
<b>REVIEW DATE</b>	October 2022	
<b>DOCUMENT OBJECTIVES:</b>		
<ol style="list-style-type: none"> <li>1. To identify retention periods for Revenue classes of records</li> <li>2. To facilitate disposal of records in accordance with Section 7 of the National Archives Act</li> <li>3. To ensure records of enduring value are identified and preserved for transfer to the National Archives in accordance with Section 8 of the National Archives Act</li> </ol>		
<b>VERSION HISTORY</b>		
<b>VERSION NUMBER</b>	<b>REVISION DATE</b>	<b>SUMMARY OF CHANGES</b>
1.0	May 2018	Initial version
1.1	January 2019	First review: minor changes made in consultation with National Archives
2.0	October 2020	<ol style="list-style-type: none"> <li>1. Format change</li> <li>2. Addition of trigger field</li> <li>3. Additional record classes added</li> <li>4. Changes to HR records reflect civil Service HR Records Retention Schedule (DPER)</li> </ol>

## CONTENTS

1.	INTRODUCTION .....	4
2.	WHAT IS A RECORD?.....	4
3.	RETENTION OF RECORDS.....	4
4.	DISPOSAL OF RECORDS .....	4
5.	PRESERVATION OF RECORDS.....	4
6.	FORMAT OF THE SCHEDULE OF RECORDS .....	4
7.	SCHEDULE OF RECORDS .....	7
7.1	CG: CORPORATE GOVERNANCE .....	7
	CG-01: CHAIRMAN AND BOARD .....	7
	CG-02: MANAGEMENT MEETINGS .....	8
	CG-03: CORPORATE AFFAIRS .....	8
	CG-04: INTERNAL AUDIT .....	9
	CG-05: - STRATEGY, POLICY AND LEGISLATION .....	10
7.2	FM: FINANCIAL MANAGEMENT .....	11
	FM-01: BUDGET MANAGEMENT .....	11
	FM-02: FINANCIAL ACCOUNTING .....	13
	FM-03: COLLECTION ACCOUNTING (TAX AND DUTY).....	13
	FM-04: BANKING .....	14
	FM-05: FINANCIAL STATEMENTS.....	16
	FM-06: FIXED ASSETS.....	16
7.3	HR: HUMAN RESOURCES .....	17
	HR-01: POLICY AND PLANNING .....	17
	HR-02: RECRUITMENT .....	17
	HR-03: EMPLOYEE RECORDS .....	18
	HR-04: EMPLOYEE PAYROLL AND PENSIONS.....	19
	HR-05: DISCIPLINE .....	20
	HR-06: DISABILITY AND OCCUPATIONAL HEALTH .....	21
	HR-07: INDUSTRIAL RELATIONS.....	21
	HR-08: TRAINING .....	22
7.4	IM: INFORMATION MANAGEMENT .....	23
	IM-01: ARCHIVES AND RECORDS MANAGEMENT .....	23
	IM-02: FREEDOM OF INFORMATION .....	24
	IM-03: DATA PROTECTION .....	25
	IM-04: OMBUDSMAN/INTERNAL REVIEW .....	25
	IM-05: PARLIAMENTARY QUESTIONS (PQs).....	26
	IM-06: REVENUE LIBRARY .....	27
7.5	ICT: INFORMATION, COMMUNICATIONS AND TECHNOLOGY: .....	27
	ICT-01: STRATEGY AND PLANNING .....	27
	ICT-02: OPERATIONS.....	28
	ICT-03: USER ACCOUNT MANAGEMENT.....	28
	ICT-04: HARDWARE AND SOFTWARE .....	29
	ICT-05: DATA SECURITY.....	30
7.6	CS: CORPORATE SERVICES.....	31
	CS-01: BUILDINGS MANAGEMENT .....	31
	CS-02: SECURITY AND PEOPLE MANAGEMENT .....	33
	CS-03: RISK MANAGEMENT.....	34
	CS-04: HEALTH AND SAFETY .....	34
	CS-05: PROCUREMENT .....	36

7.7 COMS: COMMUNICATIONS .....	37
COMS-01: BRANDING .....	37
COMS-02: PRESS OFFICE .....	37
COMS-03: EVENT MANAGEMENT.....	38
COMS-04: WEBSITE .....	38
COMS-05: COMMUNICATIONS.....	39
7.8 TDA: TAX AND DUTY ASSESSMENT .....	40
TDA-01: TAX AND DUTY REGISTERS.....	40
TDA-02: REGISTRATION.....	40
TDA-03: AUDIT AND COMPLIANCE .....	40
TDA-04: PERSONAL TAXES .....	41
TDA-05: BUSINESS TAXES .....	42
TDA-06: PROPERTY TAXES .....	44
TDA-07: Value Added Tax (VAT).....	45
TDA-08: EXCISE .....	45
TDA-09: VEHICLE REGISTRATION TAX (VRT).....	47
TDA-10: STAMP DUTY .....	48
TDA-11: PAY RELATED SOCIAL INSURANCE (PRSI) .....	48
TDA-12: SERVICE AND TRANSACTION TAXES .....	49
7.9 TDC: TAX AND DUTY COLLECTION .....	49
TDC-01: POLICIES AND PROCEDURES .....	49
TDC-02: TAX CLEARANCE.....	49
TDC-03: TAX RELIEF AND EXEMPTIONS .....	50
TDC-04: REFUND AND REPAYMENT .....	51
TDC-05: DEBT MANAGEMENT.....	51
TDC-06: ENFORCEMENT .....	52
7.10 CUST: CUSTOMS.....	53
CUST-01: COLLECTION/PROCESSING .....	53
CUST-02: SHIPPING AND NATIONAL MARITIME UNIT.....	55
CUST-03: CUSTOMS ENFORCEMENT.....	56
7.11 INT: INTERNATIONAL .....	57
INT-01: EUROPEAN UNION (EU) .....	57
INT-02: TAX TREATIES AND OECD .....	58
INT-03: TRANSFER PRICING.....	58
INT-04: EXCHANGE OF INFORMATION .....	59
7.12 IP: INVESTIGATIONS AND PROSECUTIONS.....	60
IP-01: INVESTIGATIONS.....	60
IP-02: PROSECUTIONS .....	62
IP-03: LEGAL.....	63
GLOSSARY OF TERMS .....	66
GLOSSARY OF ACRONYMS .....	67

## 1. INTRODUCTION

The Revenue Retention Schedule governs the Retention and Disposal of all records created, received or held by Revenue. Using legislative and other requirements, the Schedule stipulates the length of time Revenue records are retained and the action to be taken when records reach the end of their useful life.

## 2. WHAT IS A RECORD?

**A Record** is 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.

## 3. RETENTION OF RECORDS

The default standard retention period for records created, received or held by Revenue staff in the course of their duties on behalf of Revenue is **current + ten years** i.e. 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 and scheduled procedures are available below in the [Retention Schedule](#). This retention schedule will be periodically reviewed and updated as required.

## 4. DISPOSAL OF RECORDS

Revenue records scheduled for disposal can be destroyed at the end of their assigned retention period. In accordance with [Section 7 of the National Archives Act](#), no class of Revenue records can be destroyed without first obtaining a disposal authorisation from the Director of the National Archives.

A record may not be destroyed if any litigation, claim, negotiation, audit, open records request, administrative review, or other action involving the record is initiated before the expiration of the retention period.

## 5. PRESERVATION OF RECORDS

A certain percentage of Revenue records are worthy of permanent retention owing to their historical and evidential value as archives. These records will normally relate to core functions, structures and activities of Revenue. Under [Section 8 of the National Archives Act](#), these records must be transferred to the National Archives of Ireland when they reach 30 years old unless they qualify for retention under Section 8(2) or Section 8(4), in which case a retention authorisation must be obtained from the Director of the National Archives. These records must then be reviewed after 5 years and if the reason for retention no longer pertains, they must be prepared for transfer to the National Archives.

## 6. FORMAT OF THE SCHEDULE OF RECORDS

Organised by the major functions Revenue carries out, the schedule lists the records that support these functions under the following headings:

- **Classes of Records Held:** The record type.

- **Trigger:** The event that prompts the start of the retention period.
- **Retention period:** The period records should be retained.
- **\*Final Action:** The action to be taken at conclusion of retention period.
- **Rationale:** The basis for the retention period and final action.

**\*Final Actions:**

FINAL ACTION	DETAILS	PROCEDURE
<b><u>Transfer to National Archives</u></b>	For records of long-term enduring value, which are suitable for transfer to the National Archives when they reach 30 years old	<ul style="list-style-type: none"> <li>➤ Retain records until 30 years old</li> <li>➤ Arrange for transfer to National Archives</li> </ul>
<b><u>Review for transfer to National Archives or further retention by Revenue</u></b>	For records of long-term enduring value, which may not be suitable for transfer to National Archives when they reach 30 years old. These records may be required for the continued administration of Revenue (retained under Section 8(2) National Archives Act), or are withheld from public inspection by Revenue for legal or other reasons (under Section 8(4) National Archives Act)	<ul style="list-style-type: none"> <li>➤ Retain securely in Revenue until 30 years old</li> <li>➤ Review for <b>either</b> transfer to National Archives or further retention by Revenue.</li> <li>➤ If records are retained by Revenue, obtain National Archives Retention Authorisation and repeat review every 5 years</li> <li>➤ Transfer records to National Archives if/when appropriate</li> </ul>
<b><u>Review for disposal or transfer to National Archives</u></b>	For records usually retained for long periods (such as HR records), some of which may be suitable for transfer to National Archives at the end of the retention period.	<ul style="list-style-type: none"> <li>➤ Retain securely in Revenue for stated retention period</li> <li>➤ Review for <b>either</b> confidential authorised disposal (National Archives Disposal Authorisation) <b>or</b> transfer to National Archives</li> </ul>
<b><u>Review for disposal or further retention by Revenue</u></b>	For records which may be required further after retention period has elapsed. These records may have continued administrative use or long-term enduring value	<ul style="list-style-type: none"> <li>➤ Retain records for stated retention period</li> <li>➤ Review for <b>either</b> permanent retention <b>or</b> confidential authorised disposal (National Archives Disposal Authorisation)</li> <li>➤ If records are retained, review for transfer to National Archives when 30 years old.</li> </ul>
<b><u>Destroy</u></b>	For records which can be disposed of when the retention period has elapsed. In general, these records will have no long-term enduring value as archives	<ul style="list-style-type: none"> <li>➤ Retain records for stated retention period</li> <li>➤ Arrange for authorised disposal (National Archives Disposal Authorisation)</li> </ul>

<b><u>Retain in Revenue</u></b>	For records which are required permanently by Revenue for continued administrative or reference purposes	<ul style="list-style-type: none"><li>➤ Retain permanently in Revenue</li><li>➤ Obtain National Archives Retention Authorisation when 30 years old</li></ul>
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## 7. SCHEDULE OF RECORDS

### 7.1 CG: CORPORATE GOVERNANCE

CG-01: CHAIRMAN AND BOARD					
CLASSES OF RECORDS	TRIGGER	RETENTION PERIOD	FINAL ACTION	RATIONALE	NOTE
Completed reps: routine nature	Date of response	10 years	Destroy	Business use	
Completed reps: significant issues	Date of response	30 years	Transfer to National Archives	National Archives Act	Reps on major issues of national importance
Private Secretary files	Closure of file/completion of activity	30 years	Transfer to National Archives	National Archives Act	
Memoranda for Government: annotated and unannotated	Current year	30 years	Review for transfer to National Archives <u>or</u> further retention by Revenue	National Archives Act	
Invitations accepted: minor events	Current year	3 years	Destroy	Business use	
Invitations accepted: major events	Current year	30 years	Transfer to National Archives	National Archives Act	Retain details of attendance at major, national or international events
Invitations declined	Current year	3 years	Destroy	Business use	
Chairman's and Commissioners' diaries	Current year	30 years	Transfer to National Archives	National Archives Act	
Chairman's and Commissioners' speeches	Current year	30 years	Transfer to National Archives	National Archives Act	



Briefings, and submissions	Date of submission	30 years	Transfer to National Archives	National Archives Act	
Chairman's and Commissioners' correspondence	Date of correspondence	30 years	Transfer to National Archives	National Archives Act	
<b>CG-02: MANAGEMENT MEETINGS</b>					
CLASSES OF RECORDS	TRIGGER	RETENTION PERIOD	FINAL ACTION	RATIONALE	NOTE
Board and senior management meetings documentation	Date of meeting	30 years	Transfer to National Archives	National Archives Act	Agenda, minutes, submissions, reports
Divisional meetings documentation	Date of meeting	30 years	Transfer to National Archives	National Archives Act	
Committee/working group/project board meetings documentation	Date of meeting	30 years	Transfer to National Archives	National Archives Act	
Branch/Unit meetings documentation	Current year	2 years	Destroy	Business use	
Divisional/Branch Management and team meeting working papers and supporting documentation	Current year	2 years	Review for disposal <u>or</u> further retention by Revenue	Business use	
<b>CG-03: CORPORATE AFFAIRS</b>					
CLASSES OF RECORDS	TRIGGER	RETENTION PERIOD	FINAL ACTION	RATIONALE	NOTE
Annual business plan: final version	Date of publication	30 years	Transfer to National Archives	National Archives Act	

Annual business plan: supporting documentation	Date of publication	2 years	Destroy	Business use	
Local/Branch business plans: final versions	Date of publication	2 years	Review for disposal <u>or</u> further retention by Revenue	Business use	
Annual report: final version	Date of publication	30 years	Transfer to National Archives	National Archives Act	
Annual Report: supporting documentation	Date of publication	2 years	Destroy	Business use	
Divisional/Regional/Branch/Unit reports	Date of publication	30 years	Transfer to National Archives	National Archives Act	
Divisional/Regional/Branch/Unit reports: supporting documentation	Current year	1 year	Review for disposal <u>or</u> further retention by Revenue	Business use	
Reports to Revenue Board and senior management	Date of publication	30 years	Transfer to National Archives	National Archives Act	
Reports to other government departments/external bodies	Date of publication	30 years	Transfer to National Archives	National Archives Act	
<b>CG-04: INTERNAL AUDIT</b>					
<b>CLASSES OF RECORDS</b>	<b>TRIGGER</b>	<b>RETENTION PERIOD</b>	<b>FINAL ACTION</b>	<b>RATIONALE</b>	<b>NOTE</b>
Audit reports: final version	Date of publication	30 years	Transfer to National Archives	National Archives Act	
Audit reports: working papers and supporting documentation	Current year	6 years	Destroy	External quality assessment review	

Internal audit Unit programmes and plans	Date of publication	30 years	Transfer to National Archives	National Archives Act	
Annual statement	Date of publication	30 years	Transfer to National Archives	National Archives Act	
Internal audit charters and standards	Until superseded	30 years	Transfer to National Archives	National Archives Act	
Audit committee records:	Current year	30 years	Transfer to National Archives	National Archives Act	Terms of reference, membership, meetings, briefings, correspondence
Internal Audit quality review records	Current year	30 years	Transfer to National Archives	National Archives Act	
<b>CG-05: - STRATEGY, POLICY AND LEGISLATION</b>					
<b>CLASSES OF RECORDS</b>	<b>TRIGGER</b>	<b>RETENTION PERIOD</b>	<b>FINAL ACTION</b>	<b>RATIONALE</b>	<b>NOTE</b>
Strategic plans: final version	Conclusion of administrative use	30 years	Transfer to National Archives	National Archives Act	
Strategic plans: supporting documentation and routine administrative task records	Finalisation of plan	2 years	Destroy	Business use	
Section-specific strategic plans	Conclusion of administrative use	10 years	Destroy	Business use	
Tax and duty policies	Until superseded	30 years	Transfer to National Archives	National Archives Act	
Corporate policies	Until superseded	30 years	Transfer to National Archives	National Archives Act	

Policy development: routine administrative, supporting documentation	Finalisation of policy	3 years	Destroy	Business use	Includes drafts and correspondence (retain significant drafts which contribute to the evolution of the policy)
Section-specific policies	Until superseded	5 years	Review for disposal <u>or</u> further retention by Revenue	National Archives Act	Drafts can be disposed of at end of retention period
Revenue policy guidance and procedural records	Until superseded	30 years	Transfer to National Archives	National Archives Act	Tax manuals, procedural manuals (tax and customs), guidance records, staff circulars
Procedure development: routine administrative, supporting documentation	Finalisation of procedure	1 year	Destroy	Business use	Includes drafts and correspondence (retain significant drafts which contribute to the evolution of the policy)
Records relating to drafting of tax and duty legislation (including EU legislation)	Date of publication	30 years	Transfer to National Archives	National Archives Act	

## 7.2 FM: FINANCIAL MANAGEMENT

<b>FM-01: BUDGET MANAGEMENT</b>					
<b>CLASSES OF RECORDS</b>	<b>TRIGGER</b>	<b>RETENTION PERIOD</b>	<b>FINAL ACTION</b>	<b>RATIONALE</b>	<b>NOTE</b>
Final annual budget reports	End of current financial year	30 years	Transfer to National Archives	National Archives Act	

Budget preparation records	End of current financial year	10 years	Destroy	Business use	
Expenditure profiles	End of current financial year	10 years	Review for disposal <u>or</u> further retention by Revenue	Business use	
Reports to Department of Public Expenditure and Reform (DPER)	End of current financial year	10 years	Review for disposal <u>or</u> further retention by Revenue	Business use	
Staffing and salary reports	End of current financial year	10 years	Review for disposal <u>or</u> further retention by Revenue	Business use	
Annual estimates	End of current financial year	10 years	Review for disposal <u>or</u> further retention by Revenue	Business use	
Briefings for Public Accounts Committee (PAC) and Dáil Committee	End of current financial year	10 years	Review for disposal <u>or</u> further retention by Revenue	Business use	
Administrative budget: annual allocation	End of current financial year	10 years	Review for disposal <u>or</u> further retention by Revenue	Business use	
Comptroller and Auditor General (C&AG) Audit Queries	End of current financial year	10 years	Review for disposal <u>or</u> further retention by Revenue	Business use	
Regional/Local administrative budget records	End of current financial year	10 years	Destroy	Business use	

<b>FM-02: FINANCIAL ACCOUNTING</b>					
<b>CLASSES OF RECORDS</b>	<b>TRIGGER</b>	<b>RETENTION PERIOD</b>	<b>FINAL ACTION</b>	<b>RATIONALE</b>	<b>NOTE</b>
Accounting instructions	End of current financial year	10 years	Destroy	Business use	
Invoices, receipts, purchase orders, statements	End of current financial year	10 years	Destroy	Business use	
Petty cash records	End of current financial year	10 years	Destroy	Business use	
Pay Pal receipts/credit card statements	End of current financial year	10 years	Destroy	Business use	
Customs and excise accounting records	End of current financial year	10 years	Destroy	Business use	
Expenditure reports/vote suspense account reconciliations	End of current financial year	10 years	Destroy	Business use	
Merchant accounts	End of current financial year	10 years	Destroy	Business use	
Payment records held on e-financials system	Nil	Permanent	Retain in Revenue	Reference purposes	
<b>FM-03: COLLECTION ACCOUNTING (TAX AND DUTY)</b>					
<b>GENERAL CLASSES OF RECORDS HELD</b>	<b>TRIGGER</b>	<b>RETENTION PERIOD</b>	<b>FINAL ACTION</b>	<b>RATIONALE</b>	<b>NOTE</b>
Giros: ➤ Automated Remittance Processing (ARP)	End of current financial year	10 years	Destroy	Business use	

➤ Electronic Funds Transfer (EFT) ➤ Online Remittance Processing (ORP)					
Automated Remittance Processing (ARP) reports	End of current financial year	10 years	Destroy	Business use	
Collector General payment accounting records	End of current financial year	10 years	Destroy	Business use	
Revenue Collection Profile (RCP) reports	End of current financial year	10 years	Destroy	Business use	
Automated Remittance Processing (ARP) declarations	End of current financial year	10 years	Destroy	Business use	
Overpayments and repayments	End of current financial year	10 years	Destroy	Business use	
Revenue Online Service (ROS) payment accounting records	End of current financial year	30 years	Review for transfer to National Archives <u>or</u> further retention by Revenue		
Direct debit payment management records	End of current financial year	10 years	Destroy	Business use	
<b>FM-04: BANKING</b>					
<b>CLASSES OF RECORDS</b>	<b>TRIGGER</b>	<b>RETENTION PERIOD</b>	<b>FINAL ACTION</b>	<b>RATIONALE</b>	<b>NOTE</b>
Bank reconciliation	End of current financial year	10 years	Destroy	Business use	
Bank statements	End of current financial year	10 years	Destroy	Business use	

Cancelled/paid cheques and drafts/cheques held in correspondence	End of current financial year	10 years	Destroy	Business use	
Payment/repayment records and receipts/pay-overs	End of current financial year	10 years	Destroy	Business use	
Direct debit mandates	End of current financial year	10 years	Destroy	Business use	
Credit card payment records	End of current financial year	10 years	Destroy	Business use	
Transfer records (including online and exchequer transfers)	End of current financial year	10 years	Destroy	Business use	
Write offs/funding instructions	End of current financial year	10 years	Destroy	Business use	
Central Bank of Ireland (CBI) interest records	End of current financial year	10 years	Destroy	Business use	
Criminal Justice Act (CJA) financial records	End of current financial year	30 years	Review for transfer to National Archives <u>or</u> further retention by Revenue	National Archives Act	Bank statements, seizure records, surrender records, repayment records
Miscellaneous deposits	End of current financial year	30 years	Review for transfer to National Archives <u>or</u> further retention by Revenue	National Archives Act	



<b>FM-05: FINANCIAL STATEMENTS</b>					
<b>CLASSES OF RECORDS</b>	<b>TRIGGER</b>	<b>RETENTION PERIOD</b>	<b>FINAL ACTION</b>	<b>RATIONALE</b>	<b>NOTE</b>
Annual and monthly Financial Statements	End of current financial year	30 years	Transfer to National Archives	National Archives Act	
Appropriation Accounts	End of current financial year	30 years	Transfer to National Archives	National Archives Act	
Annual Accounts: preparation and reports	End of current financial year (on completion of audit)	10 years	Destroy	Business use	
Annual accounts: published copy	End of current financial year	30 years	Transfer to National Archives	National Archives Act	
<b>FM-06: FIXED ASSETS</b>					
<b>CLASSES OF RECORDS</b>	<b>TRIGGER</b>	<b>RETENTION PERIOD</b>	<b>FINAL ACTION</b>	<b>RATIONALE</b>	<b>NOTE</b>
Assets register	End of current financial year	10 years	Destroy	Business use	
Assets inventory returns	End of current financial year	2 years	Destroy	Business use	
Capital assets records	End of current financial year	30 years	Review for transfer to National Archives <u>or</u> further retention by Revenue	National Archives Act	

### 7.3 HR: HUMAN RESOURCES

HR-01: POLICY AND PLANNING					
CLASSES OF RECORDS	TRIGGER	RETENTION PERIOD	FINAL ACTION	RATIONALE	NOTE
HR Strategy	Until superseded	30 years	Transfer to National Archives	National Archives Act	
HR Policies	Until superseded	30 years	Transfer to National Archives	National Archives Act	
Annual Resource Plans	Until superseded	30 years	Transfer to National Archives	National Archives Act	
HR guidelines and procedural records	Until superseded	30 years	Transfer to National Archives	National Archives Act	
HR-02: RECRUITMENT					
CLASSES OF RECORDS	TRIGGER	RETENTION PERIOD	FINAL ACTION	RATIONALE	NOTE
Competition file (adverts, job description, application forms, referee reports etc.): recruitment through Public Appointments Service	End of competition	3 years	Destroy	Business use	Official records held by the Public Appointments Service
Unsolicited applications	Receipt of applications	Nil	Destroy	Data Protection legislation	Not retained
Competition file (adverts, job description, application forms, referee reports etc.): direct recruitment and internal competitions	End of competition	30 years	Transfer to National Archives	National Archives Act	Reflects <a href="#">Public Appointments Service Retention Policy</a>

Interview board notes: direct recruitment	End of competition	3 years	Destroy	Data Protection legislation	
Successful candidate (assigned/appointed) applications: direct recruitment	Officer's retirement	100 years <u>or</u> 7.5 years after death of last pension beneficiary <b><u>whichever is longer</u></b>	Destroy	Business use	
Unsuccessful candidate applications: direct recruitment	End of competition	3 years	Destroy	Data Protection legislation	
Candidate clearance records (garda vetting, police checks, medical reports etc.)	Clearance received	3 years	Destroy	Data Protection legislation	A signed summary or checklist can be included in officer's personnel file
<b>HR-03: EMPLOYEE RECORDS</b>					
<b>CLASSES OF RECORDS</b>	<b>TRIGGER</b>	<b>RETENTION PERIOD</b>	<b>FINAL ACTION</b>	<b>RATIONALE</b>	<b>NOTE</b>
Individual personnel file/HR file (includes contract, leave, time and attendance, performance management (PMDS), superannuation)	Officer's retirement	100 years <u>or</u> 7.5 years after death of last pension beneficiary <b><u>whichever is longer</u></b>	Destroy	Business use	Where officer is transferred to another area within the Civil Service, their file is transferred with them.  The Office of the Paymaster General may require details for payment of pension to spouse/dependent on officer's death

Local employee case files	Each calendar year	Nil	Review for disposal or transfer to personnel file	Business use	Documentation held by line managers including, PMDS, issues, meetings etc.
HR subject files	Closure of file	30 years	Review for transfer to National Archives <u>or</u> further retention by Revenue	National Archives Act	
HR databases, spreadsheets, lists (includes: lists of retirements, file lists etc.)	Completion of administrative use	Nil	Keep updated. Destroy when no longer required	Data Protection legislation	
Authorisation records	Current year	30 years	Review for transfer to National Archives <u>or</u> further retention by Revenue	National Archives Act	
<b>HR-04: EMPLOYEE PAYROLL AND PENSIONS</b>					
<b>CLASSES OF RECORDS</b>	<b>TRIGGER</b>	<b>RETENTION PERIOD</b>	<b>FINAL ACTION</b>	<b>RATIONALE</b>	<b>NOTE</b>
Payroll records (copy payslips, travel and subsistence claims, timesheets, payroll setup etc.)	End of current financial year	6 years	Destroy	Business use	
Staff schemes: cycle to work, travel pass, annual tax saver	End of scheme period	6 years	Destroy	Business use	Cycle to work scheme period: 5 years.  Travel pass: end of duration for which payments are deducted (ordinarily 1 year)
Salary deduction authorisations	Authorisation from officer	Current year	Destroy	Business use	Credit Union mandate, Trade Union subscription

Individual staff pension file	Officer's retirement	100 years <u>or</u> 7.5 years after death of last pension beneficiary <b><u>whichever is longer</u></b>	Destroy	Business use	The Office of the Paymaster General may require details for payment of pension to spouse/dependent on officer's death
Register of pensionable officers	Current year	30 years	Transfer to National Archives	National Archives Act	
Pension scheme reports (accounts, returns, valuation)	Current year	10 years	Destroy	Business use	
Pension scheme management (statement of principles governing investment decisions)	Until superseded	10 years	Destroy	Business use	
<b>HR-05: DISCIPLINE</b>					
<b>CLASSES OF RECORDS</b>	<b>TRIGGER</b>	<b>RETENTION PERIOD</b>	<b>FINAL ACTION</b>	<b>RATIONALE</b>	<b>NOTE</b>
Discipline records: oral warnings	Date of warning	2 years	Review for disposal <u>or</u> further retention by Revenue	Business use	Retain summary of action
Discipline records: written warnings	Date of warning	2 years	Review for disposal <u>or</u> further retention by Revenue	Business use	Retain summary of action
Discipline records: action taken	Completion of disciplinary action <u>or</u> Termination of employment <b><u>whichever is first</u></b>	7.5 years	Destroy	Data Protection legislation	Retain summary of action

Disciplinary cases involving children or vulnerable adults	Conclusion of disciplinary process	25 years	Destroy	Business use	
Legal case files	Conclusion of case	30 years	Review for transfer to National Archives <u>or</u> further retention by Revenue	National Archives Act	
<b>HR-06: DISABILITY AND OCCUPATIONAL HEALTH</b>					
<b>CLASSES OF RECORDS</b>	<b>TRIGGER</b>	<b>RETENTION PERIOD</b>	<b>FINAL ACTION</b>	<b>RATIONALE</b>	<b>NOTE</b>
Records of staff with disabilities	Current year	10 years	Destroy	Business use	Retain for National Disability Authority reporting
Records maintained by disability officers	Current year	10 years	Destroy	Business use	
Occupational health assessments	Until superseded	10 years	Destroy	Business use	
<b>HR-07: INDUSTRIAL RELATIONS</b>					
<b>CLASSES OF RECORDS</b>	<b>TRIGGER</b>	<b>RETENTION PERIOD</b>	<b>FINAL ACTION</b>	<b>RATIONALE</b>	<b>NOTE</b>
Records of meetings with unions	Current year	7 years	Review for disposal <u>or</u> further retention by Revenue	National Archives Act	
Industrial action records	Conclusion of action	30 years	Transfer to National Archives	National Archives Act	
General Industrial Relations Records (integration files etc.)	Current year	30 years	Review for disposal <u>or</u> further retention by Revenue	Business use/reference purposes	

Partnership records	Current year	30 years	Review for disposal <u>or</u> further retention by Revenue	Business use/reference purposes	
<b>HR-08: TRAINING</b>					
CLASSES OF RECORDS	TRIGGER	RETENTION PERIOD	FINAL ACTION	RATIONALE	NOTE
Course applications, waiting lists, attendance lists	Conclusion of course	1 year	Destroy	Data Protection legislation	
Examination results	Current year	1 year	Destroy	Business use	
Certificates of completion, credits awarded	Current year	30 years	Transfer to National Archives	National Archives Act	
Student handbooks /workbooks / training manuals /course material	Until superseded	30 years	Transfer to National Archives	National Archives Act	
Online course videos	Until superseded	30 years	Transfer to National Archives	National Archives Act	
User guides for online resources	Until superseded	30 years	Transfer to National Archives	National Archives Act	
Evaluation forms	Current year	1 year	Destroy	Business use	
Online training material	Current year	30 years	Transfer to National Archives	National Archives Act	
Refund of fees and sponsorship records	End of current financial year	10 years	Destroy	Business use	

Staff qualifications staff directly sponsored or funded by Revenue on 3 <sup>rd</sup> level programmes	Conclusion of student's studies	30 years	Review for transfer to National Archives <u>or</u> further retention by Revenue	National Archives Act	
BA students' final year projects	Conclusion of student's studies	Permanent	Review for transfer to Revenue Library <u>or</u> National Archives	National Archives Act	If not transferred to Library review for transfer to National Archives <u>or</u> further retention by Revenue when 30 years old If records are further retained by Revenue, obtain National Archives retention authorisation and repeat review every 5 years
Health and safety training certificates	Expiration of certificate	10 years	Destroy	Business use	

## 7.4 IM: INFORMATION MANAGEMENT

### **IM-01: ARCHIVES AND RECORDS MANAGEMENT**

CLASSES OF RECORDS	TRIGGER	RETENTION PERIOD	FINAL ACTION	RATIONALE	NOTE
National Archives procedures and guidelines	Until superseded	Permanent	Retain in Revenue	Business use	
National Archives transfer records	Current year	Permanent	Retain in Revenue	Business use	Record lists, transfer certificates
National Archives disposal records:	Current year	Permanent	Retain in Revenue	Business use	Record lists, disposal authorisations
Records management policies	Until superseded	30 years	Transfer to National Archives	National Archives Act	



Records management procedures and guidelines	Until superseded	Permanent	Retain in Revenue	Business use	
Records retention schedule	Until superseded	30 years	Transfer to National Archives	National Archives Act	
Offsite storage lists	Until superseded	5 years	Review for disposal <u>or</u> further retention by Revenue	National Archives Act	
<b>IM-02: FREEDOM OF INFORMATION</b>					
<b>CLASSES OF RECORDS</b>	<b>TRIGGER</b>	<b>RETENTION PERIOD</b>	<b>FINAL ACTION</b>	<b>RATIONALE</b>	<b>NOTE</b>
FOI Request logs/tracking database	Current year	Permanent	Retain in Revenue	Business use	
FOI Procedures	Until superseded	3 years	Destroy	Business use	
FOI Statistics and Reports	Current year	3 years	Destroy	Business use	
FOI Request Files	Completion of request or internal review	10 years	Destroy	National Archives Guidance Note: 02/2015	
FOI Request Files where legal advice was sought	Completion of request	30 years	Review for transfer to National Archives <u>or</u> further retention by Revenue	National Archives Guidance Note: 02/2015	
FOI request Files involving OIC Appeal or court appeal	Completion of appeal or legal process	30 years	Review for transfer to National Archives <u>or</u> further retention by Revenue	National Archives Guidance Note: 02/2015	

<b>IM-03: DATA PROTECTION</b>					
<b>CLASSES OF RECORDS</b>	<b>TRIGGER</b>	<b>RETENTION PERIOD</b>	<b>FINAL ACTION</b>	<b>RATIONALE</b>	<b>NOTE</b>
Data Protection logs/tracking database	Current year	Permanent	Retain in Revenue	Business use	
Data Protection Policies	Until superseded	30 years	Transfer to National Archives	National Archives Act	
Data Protection Procedures	Until superseded	10 years	Destroy	Business use	
Data Protection Statistics and Reports	Current year	10 years	Destroy	Business use	
Correspondence with Data Protection Commissioner on specific issues	Current year	30 years	Transfer to National Archives	National Archives Act	
Data Protection: data access request files	Completion of request	10 years	Destroy	Data Protection legislation	
Data Protection: data access request files where legal advice was sought	Completion of request	30 years	Transfer to National Archives	National Archives Act	
Data Protection: data breach records - reporting and investigation	Completion of investigation and any legal process	30 years	Transfer to National Archives	National Archives Act	
Data sharing/exchange agreements	Expiry of agreement	10 years	Destroy	Business use	
<b>IM-04: OMBUDSMAN/INTERNAL REVIEW</b>					
<b>CLASSES OF RECORDS</b>	<b>TRIGGER</b>	<b>RETENTION PERIOD</b>	<b>FINAL ACTION</b>	<b>RATIONALE</b>	<b>NOTE</b>
Ombudsman case files	Completion of case	30 years	Review for transfer to National Archives <u>or</u>	National Archives Act	

			further retention by Revenue		
Ombudsman reports	Current year	30 years	Review for transfer to National Archives <u>or</u> further retention by Revenue	National Archives Act	
Internal/External Review records	Completion of review process	30 years	Review for transfer to National Archives <u>or</u> further retention by Revenue	National Archives Act	
<b>IM-05: PARLIAMENTARY QUESTIONS (PQs)</b>					
<b>CLASSES OF RECORDS</b>	<b>TRIGGER</b>	<b>RETENTION PERIOD</b>	<b>FINAL ACTION</b>	<b>RATIONALE</b>	<b>NOTE</b>
Parliamentary Questions: procedures	Until superseded	10 years	Review for disposal <u>or</u> further retention by Revenue	National Archives Act	
Written Parliamentary Questions files	Closure of file	10 years	Destroy	National Archives Guidance Note: 01/2015	
Oral Parliamentary Questions files: routine nature	Closure of file	10 years	Destroy	National Archives Guidance Note: 01/2015	Oral PQ files that are of a routine nature concerning issues which are of no major significance to Revenue or the governance of Ireland
Oral Parliamentary Questions (PQ) files: non-routine nature	Closure of file	30 years	Transfer to National Archives	National Archives Guidance Note: 01/2015	Oral PQ files that concern issues of a contentious nature and/or cause significant public debate <u>or</u> concern a matter of national significance <u>or</u> cause significant debate within Revenue

<b>IM-06: REVENUE LIBRARY</b>					
<b>CLASSES OF RECORDS</b>	<b>TRIGGER</b>	<b>RETENTION PERIOD</b>	<b>FINAL ACTION</b>	<b>RATIONALE</b>	<b>NOTE</b>
Library policies	Until superseded	30 years	Transfer to National Archives	National Archives Act	
Copyright permissions	Nil	Permanent	Retain in Revenue	Reference purposes	
Library bulletins issued to staff	Nil	Permanent	Retain in Revenue	Revenue Archive	

### **7.5 ICT: INFORMATION, COMMUNICATIONS AND TECHNOLOGY:**

<b>ICT-01: STRATEGY AND PLANNING</b>					
<b>CLASSES OF RECORDS</b>	<b>TRIGGER</b>	<b>RETENTION PERIOD</b>	<b>FINAL ACTION</b>	<b>RATIONALE</b>	<b>NOTE</b>
Records relating to work plans and schedules	Until superseded	1 year	Destroy	Business use	
ICT Strategy	Until superseded	30 years	Transfer to National Archives	National Archives Act	
Business continuity plans	Until superseded	5 years	Destroy	Business use	
Service level agreements	Expiration of terms of agreement	2 years	Destroy	Business use	
Project Board reports	Conclusion of project	30 years	Transfer to National Archives	National Archives Act	

Project working records	Conclusion of project	10 years	Destroy	Business use	
Portfolio governance records (status and budget reports, gateway reports, portfolio roadmaps, schema reference records, operational documentation)	Current year	10 years	Destroy	Business use	
<b>ICT-02: OPERATIONS</b>					
<b>CLASSES OF RECORDS</b>	<b>TRIGGER</b>	<b>RETENTION PERIOD</b>	<b>FINAL ACTION</b>	<b>RATIONALE</b>	<b>NOTE</b>
ICT Operational records (business requirements specifications, benefit plans, resource profile, web service records, incident reports)	Current year	10 years	Destroy	Business use	
Change management framework records	Nil	Permanent	Retain in Revenue	Reference purposes	
Quality assurance framework process records	Nil	Permanent	Retain in Revenue	Reference purposes	
Automation regression suite	Nil	Permanent	Retain in Revenue	Reference purposes	
Domain records	Nil	Permanent	Retain in Revenue	Reference purposes	
Network and systems management (servers, comms rooms, access control etc.)	System no longer in use	10 years	Review for disposal or further retention by Revenue	Business use	
<b>ICT-03: USER ACCOUNT MANAGEMENT</b>					
<b>CLASSES OF RECORDS</b>	<b>TRIGGER</b>	<b>RETENTION PERIOD</b>	<b>FINAL ACTION</b>	<b>RATIONALE</b>	<b>NOTE</b>
User account management records: general	Current year	1 year	Destroy	Business use	
Tax systems audit trails	Current year	10 years	Destroy	Business use	

Service desk records	Current year	10 years	Destroy	Business use	
Email gateway header	Current year	10 years	Destroy	Business use	
ISO standards logs	Current year	10 years	Destroy	Business use	
System access logs	Date of capture	5 years	Destroy	Business use	
Telephone usage logs	Date of capture	2 years	Destroy	Business use	
Internet usage logs	Date of capture	2 years	Destroy	Business use	
Remote access logs	Date of capture	2 years	Destroy	Business use	
FTP (file transfer protocol) logs	Date of capture	2 years	Destroy	Business use	
Server/network side logs	Date of capture	1 year	Destroy	Business use	
<b>ICT-04: HARDWARE AND SOFTWARE</b>					
CLASSES OF RECORDS	TRIGGER	RETENTION PERIOD	FINAL ACTION	RATIONALE	NOTE
Asset management records	Disposal of asset	10 years	Destroy	Business use	
Assets over €50K	All obligations concluded	20 years	Destroy	Business use	
Assets under €50K	All obligations concluded	5 years	Destroy	Business use	
System back-ups	Current year	Daily: 1 year	Destroy	Business use	Back-ups should be retained off-site
		Monthly: 3 years			

Manuals and operating procedures	Conclusion of system usage	5 years	Review for disposal or further retention by Revenue	National Archives Act	Master copies may be required to access systems and applications in the future
Policies and procedures	Until superseded	5 years	Review for disposal or further retention by Revenue	National Archives Act	
Software licences	Lifetime of software	5 years	Destroy	Business use	
Warranties	Lifetime of warranty	Nil	Destroy	Business use	

### ICT-05: DATA SECURITY

CLASSES OF RECORDS	TRIGGER	RETENTION PERIOD	FINAL ACTION	RATIONALE	NOTE
Detection and investigation of system security breaches and action taken	Last action on incident	10 years	Destroy	Business use	
Monitoring server reports	Date of report	10 years	Destroy	Business use	Analysis of activity
Standalone audit reports	Date of report	10 years	Destroy	Business use	Reports on standalone PCs
Hardware documentation	Disposal of asset	Nil	Destroy	Business use	

## 7.6 CS: CORPORATE SERVICES

<b>CS-01: BUILDINGS MANAGEMENT</b>					
<b>CLASSES OF RECORDS</b>	<b>TRIGGER</b>	<b>RETENTION PERIOD</b>	<b>FINAL ACTION</b>	<b>RATIONALE</b>	<b>NOTE</b>
Property negotiation	Disposal of property	30 years	Transfer to National Archives	National Archives Act	
Lease, rates and insurance records	Current year	10 years	Review for disposal <u>or</u> further retention by Revenue	National Archives Act	
Building plans	Completion of project	30 years	Transfer to National Archives	National Archives Act	
Property acquisition records	Disposal of property	Nil	Transfer to National Archives	National Archives Act	
Title deeds	Disposal of property	Nil	Retain in Revenue or transfer to new owner	Business use	
Maintenance and renovation contracts: buildings and contents	Completion of contract	7 years	Destroy	Statute of Limitations legislation	
Maintenance and renovation project records	Completion of project	10 years	Review for disposal <u>or</u> further retention by Revenue	National Archives Act	
Records of routine maintenance and repairs	Current year	2 years	Destroy	Business use	
Building contents records: furniture and fittings	Current year	10 years	Destroy	Business use	



Artwork purchase and maintenance records	Current year	30 years	Transfer to National Archives	National Archives Act	
Waste management records	Current year	5 years	Destroy	Waste Management legislation	
Waste management contracts	Completion of contract	7 years	Destroy	Statute of Limitations legislation	
Cleaning records	Current year	5 years	Destroy	Business use	
Cleaning contracts	Completion of contract	7 years	Destroy	Statute of Limitations legislation	
Pest and vermin control records	Completion of contract	7 years	Destroy	Statute of Limitations legislation	
Office supplies and equipment	Disposal of asset	Nil	Destroy	Business use	
Kitchen/canteen records	Current year <u>or</u> disposal of asset	5 years	Destroy	Business use	
Property security: inspection and enforcement	Completion of inspection	2 years	Review for disposal <u>or</u> further retention by Revenue	National Archives Act	

<b>CS-02: SECURITY AND PEOPLE MANAGEMENT</b>					
<b>CLASSES OF RECORDS</b>	<b>TRIGGER</b>	<b>RETENTION PERIOD</b>	<b>FINAL ACTION</b>	<b>RATIONALE</b>	<b>NOTE</b>
Records relating to security procedures	Until superseded	30 years	Transfer to National Archives	National Archives Act	
ID photographs	Cessation of employment	1 year	Destroy	Data Protection legislation	
ID application and security clearance	Cessation of employment	1 year	Destroy	Data Protection legislation	
Staff security pass records	Expiry of pass	1 year	Destroy	Data Protection legislation	
Visitor security pass records	Expiry of pass	1 year	Destroy	Data Protection legislation	
Visitors books: general	Until superseded	1 year	Destroy	Data Protection legislation	
Visitor's books: Revenue Museum	Nil	Permanent	Retain in Revenue	Revenue Archive	
CCTV footage: Revenue premises	Date of capture	1 month	Destroy/overwrite	Data Protection legislation	Footage to be destroyed after one month unless specifically required for investigation/security/safety/legal purposes
Security inspections and assessments	Completion of subsequent assessment	2 years	Review for disposal <u>or</u> further retention by Revenue	National Archives Act	

Security incident investigation records	Completion of investigation	2 years	Review for disposal <u>or</u> further retention by Revenue	National Archives Act	
Access control records (access to secure areas) e.g. access registers, key registers	Current year	7 years	Destroy	Statute of Limitations legislation	
Property security: door entry fob log/car parking entry log	Date of log entry	7 years	Destroy	Statute of Limitations legislation	
<b>CS-03: RISK MANAGEMENT</b>					
<b>CLASSES OF RECORDS</b>	<b>TRIGGER</b>	<b>RETENTION PERIOD</b>	<b>FINAL ACTION</b>	<b>RATIONALE</b>	<b>NOTE</b>
Risk registers	Until superseded	30 years	Transfer to National Archives	National Archives Act	
Business continuity/disaster recovery plans	Until superseded	5 years	Review for disposal <u>or</u> further retention by Revenue	National Archives Act	
Major incident/emergency plan	Until superseded	Nil	Destroy	Business use	
<b>CS-04: HEALTH AND SAFETY</b>					
<b>CLASSES OF RECORDS</b>	<b>TRIGGER</b>	<b>RETENTION PERIOD</b>	<b>FINAL ACTION</b>	<b>RATIONALE</b>	<b>NOTE</b>
Health and safety policies and procedures and guidelines	Until superseded	30 years	Transfer to National Archives	National Archives Act	
Health and safety statements	Until superseded	10 years	Destroy	National Archives Act	

Health and safety committee: correspondence and minutes	Current year	30 years	Transfer to National Archives	National Archives Act	
First Aid kit records	Until superseded	1 year	Destroy	Business use	
First aiders list	Closure of list	7 years	Destroy	Data Protection legislation	
First Aid training records	Leaving date	6 years	Destroy	Business use	
Fire safety records	Current year	10 years	Destroy	Business use	
Fire inspection reports	Current year	10 years	Destroy Review for disposal <u>or</u> further retention by Revenue	Business use	
Fire equipment maintenance	Decommission of equipment	5 years	Destroy	Business use	
Accident/ incident reports	Date of incident	10 years	Destroy	Safety, Health and Welfare at Work legislation	
Accident/incident register	Until superseded	30 years	Transfer to National Archives	National Archives Act	

<b>CS-05: PROCUREMENT</b>					
<b>CLASSES OF RECORDS</b>	<b>TRIGGER</b>	<b>RETENTION PERIOD</b>	<b>FINAL ACTION</b>	<b>RATIONALE</b>	<b>NOTE</b>
Approved supplier records	Completion of contract	7 years	Destroy	Business use	
General tender records: Drafting of tender; tender responses and evaluation	Completion of contract	7 years	Destroy	Statute of Limitations legislation	
Unsuccessful tenders' records	Notification of decision	1 year	Destroy	Business use	
Successful tenders' records: contract, correspondence, service level agreement	Completion of contract	7 years	Destroy	Statute of Limitations legislation	

## 7.7 COMS: COMMUNICATIONS

<b>COMS-01: BRANDING</b>					
<b>CLASSES OF RECORDS</b>	<b>TRIGGER</b>	<b>RETENTION PERIOD</b>	<b>FINAL ACTION</b>	<b>RATIONALE</b>	<b>NOTE</b>
Material relating to Revenue logo and branding	Until superseded	30 years	Review for transfer to National Archives <u>or</u> further retention by Revenue	National Archives Act	
Media library and publications	Until superseded	30 years	Review for transfer to National Archives <u>or</u> further retention by Revenue	National Archives Act	
Advertising material	Current year	30 years	Transfer to National Archives	National Archives Act	
<b>COMS-02: PRESS OFFICE</b>					
<b>CLASSES OF RECORDS</b>	<b>TRIGGER</b>	<b>RETENTION PERIOD</b>	<b>FINAL ACTION</b>	<b>RATIONALE</b>	<b>NOTE</b>
Media queries: routine issues	Current year	3 years	Destroy	Business use	
Media queries: significant issues	Current year	10 years	Review for disposal <u>or</u> further retention by Revenue	National Archives Act	
Press releases and media briefings	Current year	30 years	Transfer to National Archives	National Archives Act	

<b>COMS-03: EVENT MANAGEMENT</b>					
<b>CLASSES OF RECORDS</b>	<b>TRIGGER</b>	<b>RETENTION PERIOD</b>	<b>FINAL ACTION</b>	<b>RATIONALE</b>	<b>NOTE</b>
One-off/special event formal records e.g. speeches, official literature and photographs, visitors' books etc.	Date of event	30 years	Transfer to National Archives	National Archives Act	
One-off/special event administrative records e.g. invitation lists, correspondence	Date of event	10 years	Review for disposal <u>or</u> further retention by Revenue	National Archives Act	
Regular/repeat events formal records e.g. speeches, official literature and photographs, visitors' books etc.	Date of event	10 years	Review for disposal <u>or</u> further retention by Revenue	National Archives Act	
Regular/repeat event administrative records e.g. invitation lists, correspondence	Date of event	10 years	Destroy	Business use	
<b>COMS-04: WEBSITE</b>					
<b>CLASSES OF RECORDS</b>	<b>TRIGGER</b>	<b>RETENTION PERIOD</b>	<b>FINAL ACTION</b>	<b>RATIONALE</b>	<b>NOTE</b>
Material relating to the development and management of Revenue website, and Revenue Online Service (ROS)	Current year	30 years	Review for disposal <u>or</u> further retention by Revenue	Business use	
Website content: photographs, publications etc.	Until superseded	5 years	Review for disposal <u>or</u> further retention by Revenue	Business use	

COMS-05: COMMUNICATIONS					
CLASSES OF RECORDS	TRIGGER	RETENTION PERIOD	FINAL ACTION	RATIONALE	NOTE
Communications issued	Correspondence date	10 years	Review for disposal <u>or</u> further retention by Revenue	Business use	If retained, file with suitable subject file
Communications received	Correspondence date	10 years	Review for disposal <u>or</u> further retention by Revenue	Business use	If retained, file with suitable subject file
Routine requests, general correspondence and replies	Completion of issue/request	2 years	Destroy	Business use	
Complaints case records: routine nature	Closure of complaint or appeal	7 years	Destroy	Statute of Limitations legislation	
Complaints case records: escalated	Closure of complaint or appeal	30 years	Review for transfer to National Archives <u>or</u> further retention by Revenue	National Archives Act	If complaint results in court proceedings or investigation by mediation bodies etc.
Complaints: policies and procedures	Until superseded	2 years	Destroy	Business use	
Call recordings (helpdesk)	Date of recording	6-12 months	Delete/overwrite	Data Protection legislation	



## 7.8 TDA: TAX AND DUTY ASSESSMENT

<b>TDA-01: TAX AND DUTY REGISTERS</b>					
<b>CLASSES OF RECORDS</b>	<b>TRIGGER</b>	<b>RETENTION PERIOD</b>	<b>FINAL ACTION</b>	<b>RATIONALE</b>	<b>NOTE</b>
Lists, registers and logs of: cases; payments; audits; reviews; refunds; interventions; surcharge waivers; expressions of doubt etc.	Until superseded	30 years	Review for transfer to National Archives <u>or</u> further retention by Revenue	National Archives Act	
<b>TDA-02: REGISTRATION</b>					
<b>CLASSES OF RECORDS</b>	<b>TRIGGER</b>	<b>RETENTION PERIOD</b>	<b>FINAL ACTION</b>	<b>RATIONALE</b>	<b>NOTE</b>
Registration records	Completion of registration period	10 years	Review for disposal <u>or</u> further retention by Revenue	National Archives Act	TR1, TR2, Pay Related employer (PREM), reporting entry registration
<b>TDA-03: AUDIT AND COMPLIANCE</b>					
<b>CLASSES OF RECORDS</b>	<b>TRIGGER</b>	<b>RETENTION PERIOD</b>	<b>FINAL ACTION</b>	<b>RATIONALE</b>	<b>NOTE</b>
Compliance intervention records	Completion of intervention	10 years	Destroy	Business use	
Audit working papers	Completion of audit	10 years	Destroy	Business use	
Avoidance case files	Completion of case	10 years	Destroy	Business use	
Referrals to the Office of director of Corporate Enforcement	Completion of case	10 years	Destroy	Business use	

Revenue Case Management (RCM) intervention records	Completion of intervention	10 years	Destroy	Business use	
Comptroller and Auditor General records	Current year	10 years	Destroy	Business use	
Interpretation queries records	Completion of query	30 years	Review for transfer to National Archives <u>or</u> further retention by Revenue	National Archives Act	
Technical service queries	Completion of query	10 years	Review for transfer to National Archives <u>or</u> further retention by Revenue	National Archives Act	
Quality assurance reports	Current year	1 year	Destroy	Business use	
<b>TDA-04: PERSONAL TAXES</b>					
<b>CLASSES OF RECORDS</b>	<b>TRIGGER</b>	<b>RETENTION PERIOD</b>	<b>FINAL ACTION</b>	<b>RATIONALE</b>	<b>NOTE</b>
Pay as You Earn (PAYE) annual case files: payment of income tax by individual PAYE taxpayers	Completion of activity	10 years	Destroy	Business use	Includes Form 12, Med 1, calculations and supporting documentation
Income Tax (IT) self-assessment annual case files: payment of income tax by self-employed taxpayers	Completion of activity	10 years	Destroy	Business use	Includes Form 11, Med 1, proof of income, calculations and supporting documentation
Capital Gains Tax (CGT) annual case files	Completion of activity	10 years	Destroy	Business use	
Remittance assessment case files	Completion of activity	10 years	Destroy	Business use	

Death cases: case files	Completion of activity	10 years	Destroy	Business use	
Employer returns: P30	Completion of activity	10 years	Destroy	Business use	
Employer returns: P35	Completion of activity	50 years	Destroy	Business use	Required by Department of Employment and Social Protection for pension calculation purposes
Capital acquisitions tax: case files	Completion of activity	30 years	Review for transfer to National Archives <u>or</u> further retention by Revenue	National Archives Act	
Probate tax: case files	Completion of activity	30 years	Review for transfer to National Archives <u>or</u> further retention by Revenue	National Archives Act	
<b>TDA-05: BUSINESS TAXES</b>					
<b>CLASSES OF RECORDS</b>	<b>TRIGGER</b>	<b>RETENTION PERIOD</b>	<b>FINAL ACTION</b>	<b>RATIONALE</b>	<b>NOTE</b>
Corporation Tax (CT) case files: payment by individual companies	Completion of activity	10 years	Destroy	Business use	
Professional Services Withholding Tax (PSWT) case files: payment by 'accountable persons'	Completion of activity	10 years	Destroy	Business use	
Relevant Contracts Tax (RCT) case files	Completion of activity	10 years	Destroy	Business use	

Trading case files	Completion of activity	10 years	Destroy	Business use	
Big ticket leasing case files	Completion of activity	10 years	Destroy	Business use	
Withholding tax case files	Completion of activity	10 years	Destroy	Business use	
Energy tax case files	Completion of activity	10 years	Destroy	Business use	
Receivership case files	Completion of activity	10 years	Destroy	Business use	
Third party returns and payments	Completion of activity	10 years	Destroy	Business use	
Funds records	Completion of activity	10 years	Destroy	Business use	
Life assurance records	Completion of activity	10 years	Destroy	Business use	
Unit trust files	Completion of activity	10 years	Destroy	Business use	
Real Estate Investment Trust (REIT) files	Completion of activity	10 years	Destroy	Business use	
Research and Development case files (R&D expert appointed)	End of current year	30 years	Review for transfer to National Archives <u>or</u> further retention by Revenue	National Archives Act	

Research and Development panel records	End of current year	30 years	Review for transfer to National Archives <u>or</u> further retention by Revenue	National Archives Act	
Mineral oil tax case files	Completion of activity	10 years	Destroy	Business use	
Tonnage tax case files	Completion of activity	10 years	Destroy	Business use	
Bank levy records	Completion of activity	10 years	Destroy	Business use	
<b>TDA-06: PROPERTY TAXES</b>					
<b>CLASSES OF RECORDS</b>	<b>TRIGGER</b>	<b>RETENTION PERIOD</b>	<b>FINAL ACTION</b>	<b>RATIONALE</b>	<b>NOTE</b>
Local Property Tax (LPT) case files	Completion of activity	10 years	Destroy	Business use	
Case files relating to incentive scheme	Completion of activity	10 years	Destroy	Business use	
Case files relating to disposal of assets	Completion of activity	10 years	Destroy	Business use	
Estate duty case files	Completion of activity	30 years	Review for transfer to National Archives <u>or</u> further retention by Revenue	National Archives Act	
Significant buildings and gardens case files	Completion of activity	30 years	Review for transfer to National Archives <u>or</u>	National Archives Act	

			further retention by Revenue		
Discretionary Trust Tax (DTT) case files	Completion of activity	30 years	Review for transfer to National Archives <u>or</u> further retention by Revenue	National Archives Act	
<b>TDA-07: Value Added Tax (VAT)</b>					
CLASSES OF RECORDS	TRIGGER	RETENTION PERIOD	FINAL ACTION	RATIONALE	NOTE
VAT application	Completion of application process	10 years	Destroy	Business use	
VAT authorisations	Cessation of authorisation	10 years	Destroy	Business use	
VAT estimates and returns (including Return of Trader Details (RTD))	End of current year	10 years	Destroy	Business use	
VAT interventions	Completion of intervention	10 years	Destroy	Business use	
VAT interpretation records	End of current year	30 years	Transfer to National Archives	National Archives Act	
<b>TDA-08: EXCISE</b>					
CLASSES OF RECORDS	TRIGGER	RETENTION PERIOD	FINAL ACTION	RATIONALE	NOTE
Registered consignee records	End of current year	30 years	Review for transfer to National Archives <u>or</u> further retention by Revenue	National Archives Act	

Temporary registered consignee records	End of current year	10 years	Destroy	Business use	
Court certificates	End of current year	30 years	Review for transfer to National Archives <u>or</u> further retention by Revenue	National Archives Act	
Excise applications	Completion of application process	10 years	Destroy	Business use	
Excise approvals	Completion of activity	10 years	Destroy	Business use	
Excise returns	Completion of activity	10 years	Destroy	Business use	
Alcohol Products Tax (APT) case files	Completion of activity	10 years	Destroy	Business use	
Records on Excise Movement and Control System (EMCS)	Completion of activity	10 years	Destroy	Business use	
Tax warehouse records	Completion of activity	10 years	Destroy	Business use	
Warrant records	Completion of activity	10 years	Destroy	Business use	
Records of excise fines, penalties and offences	Closure of case	30 years	Review for transfer to National Archives <u>or</u> further retention by Revenue	National Archives Act	

Excise licence/bond/cover note records	Expiry of licence	10 years	Review for disposal <u>or</u> further retention by Revenue	National Archives Act	
External Data requests and replies including Garda and Health Service Executive (HSE)	Completion of request	10 years	Destroy	Business use	
<b>TDA-09: VEHICLE REGISTRATION TAX (VRT)</b>					
CLASSES OF RECORDS	TRIGGER	RETENTION PERIOD	FINAL ACTION	RATIONALE	NOTE
VRT returns and appeals	Cessation of vehicle registration	10 years	Destroy	Business use	
VRT authorisations (form 17)	Cessation of vehicle registration	10 years	Destroy	Business use	
National Car Testing Service (NCT) records	Cessation of vehicle registration	10 years	Destroy	Business use	
Transfer of residence records	Cessation of vehicle registration	10 years	Destroy	Business use	
Requests for information from register of vehicles	Closure of request	30 years	Review for transfer to National Archives <u>or</u> further retention by Revenue	National Archives Act	
VRT amendment and deletion records	Completion of activity	30 years	Review for transfer to National Archives <u>or</u> further retention by Revenue	National Archives Act	
VRT declarations of conversions	Completion of activity	30 years	Review for transfer to National Archives <u>or</u>	National Archives Act	



			further retention by Revenue		
<b>TDA-10: STAMP DUTY</b>					
<b>CLASSES OF RECORDS</b>	<b>TRIGGER</b>	<b>RETENTION PERIOD</b>	<b>FINAL ACTION</b>	<b>RATIONALE</b>	<b>NOTE</b>
Records on E-stamping and Stamp Duty Administration System (SDAS) systems	Nil	Permanent	Retain in Revenue	Reference purposes	
Stamp duty returns: ST21	Nil	Permanent	Retain in Revenue	Reference purposes	
Stamp duty records relating to instruments: records not on e-stamping or SDAS systems	Completion of activity	25 years	Destroy	Business use	
Electronic Share Trading (CREST) files	Completion of activity	10 years	Destroy	Business use	
Company Capital Duty (CCD) records	Completion of activity	10 years	Destroy	Business use	
Stamp Duty contact records with external bodies	Closure of issue/completion of request	30 years	Review for transfer to National Archives <u>or</u> further retention by Revenue	National Archives Act	External bodies include: Property Registration Authority (PRA), Comptroller and Auditor General, Law Society
<b>TDA-11: PAY RELATED SOCIAL INSURANCE (PRSI)</b>					
<b>CLASSES OF RECORDS</b>	<b>TRIGGER</b>	<b>RETENTION PERIOD</b>	<b>FINAL ACTION</b>	<b>RATIONALE</b>	<b>NOTE</b>
Records relating to collection of PRSI for Department of Employment Affairs and Social Protection (DEASP)	Current year	100 years	Review for disposal <u>or</u> further retention by Revenue		

**TDA-12: SERVICE AND TRANSACTION TAXES**

CLASSES OF RECORDS	TRIGGER	RETENTION PERIOD	FINAL ACTION	RATIONALE	NOTE
Records relating to payment of service and transaction tax	Completion of activity	10 years	Destroy	Business use	
E-Levy records	Completion of activity	30 years	Review for transfer to National Archives <u>or</u> further retention by Revenue	National Archives Act	Estimates/Warrants/Seizure Clearance, solicitor Referrals/Write-outs/NOA, E-Levy Final Demands

**7.9 TDC: TAX AND DUTY COLLECTION****TDC-01: POLICIES AND PROCEDURES**

CLASSES OF RECORDS	TRIGGER	RETENTION PERIOD	FINAL ACTION	RATIONALE	NOTE
Debt collection, recovery and enforcement policies	Until superseded	30 years	Transfer to National Archives	National Archives Act	
Debt collection, recovery and enforcement procedural documentation	Until superseded	30 years	Review for disposal <u>or</u> further retention by Revenue	National Archives Act	
Personal and corporate insolvency policies	Until superseded	30 years	Review for disposal <u>or</u> further retention by Revenue	National Archives Act	

**TDC-02: TAX CLEARANCE**

CLASSES OF RECORDS	TRIGGER	RETENTION PERIOD	FINAL ACTION	RATIONALE	NOTE
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Tax Clearance records	Completion of activity	10 years	Destroy	Business use	
Tax clearance: Standards in Public Office (SIPO) records	Completion of activity	30 years	Transfer to National Archives	National Archives Act	
<b>TDC-03: TAX RELIEF AND EXEMPTIONS</b>					
CLASSES OF RECORDS	TRIGGER	RETENTION PERIOD	FINAL ACTION	RATIONALE	NOTE
Relief and exemption records including records relating to grants, incentives and schemes	Completion of activity	10 years	Review for disposal <u>or</u> further retention by Revenue	National Archives Act	
Records relating to relief for gifts for education in the arts	Completion of activity	30 years	Review for transfer to National Archives <u>or</u> further retention by Revenue	National Archives Act	
Records relating to donation of heritage items and property	Completion of activity	30 years	Review for transfer to National Archives <u>or</u> further retention by Revenue	National Archives Act	
Artist exemption records	Completion of activity	30 years	Review for transfer to National Archives <u>or</u> further retention by Revenue	National Archives Act	
Charity exemption records	Completion of activity	30 years	Review for transfer to National Archives <u>or</u> further retention by Revenue	National Archives Act	

Sportsperson relief records	Completion of activity	30 years	Review for transfer to National Archives <u>or</u> further retention by Revenue	National Archives Act	
Tax Relief at Source (TRS) records	Completion of activity	10 years	Destroy	Business use	
Special Savings Incentive Account (SSIA) records	Closure of case	30 years	Review for transfer to National Archives <u>or</u> further retention by Revenue	National Archives Act	
<b>TDC-04: REFUND AND REPAYMENT</b>					
<b>CLASSES OF RECORDS</b>	<b>TRIGGER</b>	<b>RETENTION PERIOD</b>	<b>FINAL ACTION</b>	<b>RATIONALE</b>	<b>NOTE</b>
Tax and duty refund and repayment records	Completion of activity	10 years	Review for disposal <u>or</u> further retention by Revenue	National Archives Act	
VAT unregistered repayments	Completion of activity	10 years	Destroy	Business use	
Non-resident repayment claims	Completion of activity	10 years	Destroy	Business use	
<b>TDC-05: DEBT MANAGEMENT</b>					
<b>CLASSES OF RECORDS</b>	<b>TRIGGER</b>	<b>RETENTION PERIOD</b>	<b>FINAL ACTION</b>	<b>RATIONALE</b>	<b>NOTE</b>
Debt management task force records	End of current year	10 years	Review for transfer to National Archives <u>or</u> further retention by Revenue	National Archives Act	

Debt management case files	Closure of case	2 years	Review for disposal <u>or</u> further retention by Revenue	National Archives Act	
Mutual assistance case files	Closure of case	7 years	Review for disposal <u>or</u> further retention by Revenue	National Archives Act	
Instalment records	Closure of case	7 years	Review for disposal <u>or</u> further retention by Revenue	National Archives Act	
<b>TDC-06: ENFORCEMENT</b>					
CLASSES OF RECORDS	TRIGGER	RETENTION PERIOD	FINAL ACTION	RATIONALE	NOTE
Enforcement Management Unit (EMU) files	Closure of case	30 years	Review for transfer to National Archives <u>or</u> further retention by Revenue	National Archives Act	
Dedicated enforcement files	Closure of case	30 years	Review for transfer to National Archives <u>or</u> further retention by Revenue	National Archives Act	
Central write-out files	Closure of case	10 years	Review for disposal <u>or</u> further retention by Revenue	National Archives Act	
Warnings listings	Until superseded	3 years	Review for disposal <u>or</u> further retention by Revenue	National Archives Act	
Enforcement edit lists	Until superseded	3 years	Review for disposal <u>or</u> further retention by Revenue	National Archives Act	

Paid and unpaid certificates	Current year	3 years	Review for disposal <u>or</u> further retention by Revenue	National Archives Act	
Seizure clearance	Current year	3 years	Review for disposal <u>or</u> further retention by Revenue	National Archives Act	
Mitigation of court-imposed fines	Closure of case	30 years	Review for transfer to National Archives <u>or</u> further retention by Revenue	National Archives Act	
Phoenix case files	Closure of case	30 years	Review for transfer to National Archives <u>or</u> further retention by Revenue	National Archives Act	

## 7.10 CUST: CUSTOMS

<b>CUST-01: COLLECTION/PROCESSING</b>					
<b>CLASSES OF RECORDS</b>	<b>TRIGGER</b>	<b>RETENTION PERIOD</b>	<b>FINAL ACTION</b>	<b>RATIONALE</b>	<b>NOTE</b>
Registered consignee records	Completion of activity	30 years	Review for transfer to National Archives <u>or</u> further retention by Revenue	National Archives Act	
Temporary registered consignee records	Completion of activity	10 years	Destroy	Business use	

Single Administrative Document (SAD)	Completion of activity	10 years	Destroy	Business use	
Customs declarations	Completion of activity	10 years	Destroy	Business use	
Evaluation and monitoring records	Completion of activity	10 years	Destroy	Business use	
Customs charge reassessment and refund records	Completion of activity	10 years	Destroy	Business use	
Receipts for payment	End of current financial year	10 years	Destroy	Business use	
Origin verification and origin simplified procedures	Completion of activity	10 years	Destroy	Business use	
Authorisations and Registered Exporters System (REX) registrations	Cessation of registration	10 years	Destroy	Business use	
Valuation orders	Completion of activity	10 years	Destroy	Business use	
Binding Tariff Information (BTI) records	Completion of activity	10 years	Destroy	Business use	
Procedure with Economic Impact (PWEI) authorisation records	Completion of activity	30 years	Review for transfer to National Archives <u>or</u> further retention by Revenue	National Archives Act	
Customs query files	Closure of query	30 years	Review for transfer to National Archives <u>or</u> further retention by Revenue	National Archives Act	

Intelligence bulletins (national and local)	Date of issue	6 years	Destroy	Data Protection legislation	
<b>CUST-02: SHIPPING AND NATIONAL MARITIME UNIT</b>					
CLASSES OF RECORDS	TRIGGER	RETENTION PERIOD	FINAL ACTION	RATIONALE	NOTE
Ship manifests	Until superseded	30 years	Review for transfer to National Archives <u>or</u> further retention by Revenue	National Archives Act	
Registers of shipping, yachts and fishing boats	Until superseded	30 years	Review for transfer to National Archives <u>or</u> further retention by Revenue	National Archives Act	Registers retained by Registrars of Shipping on behalf of Department of Transport and Tourism under the Mercantile Marine Act 1955
Shipping registration files	Cessation of registration	30 years	Review for transfer to National Archives <u>or</u> further retention by Revenue	National Archives Act	
Technical ship records	Until superseded	30 years	Review for transfer to National Archives <u>or</u> further retention by Revenue	National Archives Act	
Receiver of wrecks registers	Until superseded	30 years	Review for transfer to National Archives <u>or</u> further retention by Revenue	National Archives Act	Maintained under Merchant Shipping (Salvage and Wreck) Act 1993
Receiver of wrecks files	Completion of activity	30 years	Review for transfer to National Archives <u>or</u>	National Archives Act	



			further retention by Revenue		
Boarding records	Completion of activity	30 years	Review for transfer to National Archives <u>or</u> further retention by Revenue	National Archives Act	
Light dues registers/payment records	Completion of activity	30 years	Review for transfer to National Archives <u>or</u> further retention by Revenue	National Archives Act	
Frontier controls/operations records	Closure of operation	30 years	Review for transfer to National Archives <u>or</u> further retention by Revenue	National Archives Act	
Safety equipment servicing records (customs boats/cutters)	Decommission of equipment	5 years	Destroy	Business use	
<b>CUST-03: CUSTOMS ENFORCEMENT</b>					
<b>CLASSES OF RECORDS</b>	<b>TRIGGER</b>	<b>RETENTION PERIOD</b>	<b>FINAL ACTION</b>	<b>RATIONALE</b>	<b>NOTE</b>
Detection and seizure records	Completion of activity	30 years	Review for transfer to National Archives <u>or</u> further retention by Revenue	National Archives Act	
National Intelligence Register records	Completion of activity	10 years	Destroy	Business use	
Records on Customs Network Enforcement Tool (CNET) system	Completion of activity	10 years	Destroy	Business use	

Records relating to state lab (including details of samples sent)	Current year	10 years	Destroy	Business use	
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## **7.11 INT: INTERNATIONAL**

<b>INT-01: EUROPEAN UNION (EU)</b>					
<b>CLASSES OF RECORDS</b>	<b>TRIGGER</b>	<b>RETENTION PERIOD</b>	<b>FINAL ACTION</b>	<b>RATIONALE</b>	<b>NOTE</b>
EU legislative proposals and directives/guidance records	Until superseded	30 years	Transfer to National Archives	National Archives Act	
EU meeting documentation	End of current year	30 years	Transfer to National Archives	National Archives Act	
EU working groups records	End of current year	30 years	Transfer to National Archives	National Archives Act	
EU Courts of Justice files (reference cases)	Nil	Permanent	Retain in Revenue	Reference purposes	
EU Commission State Aid Investigation files	Completion of investigation	30 years	Transfer to National Archives	National Archives Act	
EU State Aid Modernisation records	Completion of activity	30 years	Transfer to National Archives	National Archives Act	
EU law queries	Closure of query	30 years	Transfer to National Archives	National Archives Act	
General EU Commission communications and documentation	End of current year	30 years	Transfer to National Archives	National Archives Act	

INT-02: TAX TREATIES AND OECD					
CLASSES OF RECORDS	TRIGGER	RETENTION PERIOD	FINAL ACTION	RATIONALE	NOTE
Tax treaties and tax exchange agreements	Date of agreement	30 years	Review for transfer to National Archives <u>or</u> further retention by Revenue	National Archives Act	
Mutual Agreement Procedure (MAP) records	Completion of activity	30 years	Review for transfer to National Archives <u>or</u> further retention by Revenue	National Archives Act	Records include: correspondence, analysis, discussions, agreements with taxpayers and other jurisdictions on cases brought under MAP Article of Ireland's tax treaties
Treaty related interpretation queries (such as wording used in treaty or commentary in OECD model tax treaty)	Closure of query	30 years	Review for transfer to National Archives <u>or</u> further retention by Revenue	National Archives Act	
OECD meeting documentation	End of current year	30 years	Transfer to National Archives	National Archives Act	
OECD records: committees, working parties, task force	End of current year	30 years	Transfer to National Archives	National Archives Act	
OECD guidance records	Until superseded	30 years	Transfer to National Archives	National Archives Act	
INT-03: TRANSFER PRICING					
CLASSES OF RECORDS	TRIGGER	RETENTION PERIOD	FINAL ACTION	RATIONALE	NOTE

Transfer pricing case files	Closure of case	30 years	Review for transfer to National Archives <u>or</u> further retention by Revenue	National Archives Act	To include Mutual Agreement procedure and Advance pricing Agreement case records
EU Joint Pricing forum: meeting documentation, briefings, comments, related documentation	End of current year	30 years	Review for transfer to National Archives <u>or</u> further retention by Revenue	National Archives Act	
Mutual Agreement Procedure (MAP) and Advance Pricing Agreement (APA) statistics	Until superseded	30 years	Review for transfer to National Archives <u>or</u> further retention by Revenue	National Archives Act	
Transfer pricing policy and briefing papers	Until superseded	30 years	Transfer to National Archives	National Archives Act	
<b>INT-04: EXCHANGE OF INFORMATION</b>					
<b>CLASSES OF RECORDS</b>	<b>TRIGGER</b>	<b>RETENTION PERIOD</b>	<b>FINAL ACTION</b>	<b>RATIONALE</b>	<b>NOTE</b>
Exchange of information queries and requests (outgoing and incoming)	Closure of query/request	10 years	Review for disposal <u>or</u> further retention by Revenue	National Archives Act	Information exchanged under legal agreements including Double Taxation Agreements (DTA) and Directive on Administrative Cooperation (DAC)
Exchange of tax rulings files	Completion of activity	10 years	Review for disposal <u>or</u> further retention by Revenue	National Archives Act	Information exchanged under legal agreements including Double Taxation Agreements (DTA) and Directive on Administrative Cooperation (DAC)

Spontaneous exchanges files	Completion of activity	10 years	Review for disposal <u>or</u> further retention by Revenue	National Archives Act	Information exchanged under legal agreements including Double Taxation Agreements (DTA) and Directive on Administrative Cooperation (DAC)
Automatic Exchange of Information (AEOI): incoming and outgoing	Completion of activity	10 years	Review for disposal <u>or</u> further retention by Revenue	National Archives Act	Information exchanged under legal agreements including Double Taxation Agreements (DTA) and Directive on Administrative Cooperation (DAC)
Country by country exchange of information	Current year	10 years	Review for disposal <u>or</u> further retention by Revenue	National Archives Act	

## **7.12 IP: INVESTIGATIONS AND PROSECUTIONS**

<b>IP-01: INVESTIGATIONS</b>					
<b>CLASSES OF RECORDS</b>	<b>TRIGGER</b>	<b>RETENTION PERIOD</b>	<b>FINAL ACTION</b>	<b>RATIONALE</b>	<b>NOTE</b>
Criminal investigation case files	Closure of investigation or case	30 years	Review for transfer to National Archives <u>or</u> further retention by Revenue	National Archives Act	NOTE: Record includes all documentation (both textual and non-textual) associated with investigation such as audio/video footage gathered as part of investigation

Confidential investigation reports received	Closure of investigation	10 years	Review for disposal or further retention by Revenue	Business use	
Surveillance applications and approvals	Closure of investigation	10 years	Review for disposal <u>or</u> further retention by Revenue	National Archives Act	
Controlled delivery files	Closure of investigation	10 years	Review for disposal <u>or</u> further retention by Revenue	National Archives Act	
Seizure files	Closure of investigation	10 years	Review for disposal <u>or</u> further retention by Revenue	National Archives Act	
Intelligence files	Closure of investigation	10 years	Review for disposal <u>or</u> further retention by Revenue	National Archives Act	
Target files	Closure of investigation	10 years	Review for disposal <u>or</u> further retention by Revenue	National Archives Act	
Direct and indirect tax investigations	Closure of investigation	30 years	Review for transfer to National Archives <u>or</u> further retention by Revenue	National Archives Act	
Joint customs operation records	Cessation of operation	30 years	Review for transfer to National Archives <u>or</u> further retention by Revenue	National Archives Act	
Europol records	Closure of investigation	30 years	Review for transfer to National Archives <u>or</u>	National Archives Act	

			further retention by Revenue		
Offshore assets investigations	Closure of investigation	30 years	Review for transfer to National Archives <u>or</u> further retention by Revenue	National Archives Act	NOTE: Record includes all documentation associated with investigation such as audio/video footage gathered as part of investigation
Investigation reports	Date of publication	30 years	Review for transfer to National Archives <u>or</u> further retention by Revenue	National Archives Act	
Mutual assistance requests and mutual legal assistance requests (including related documentation)	Closure of request	30 years	Review for transfer to National Archives <u>or</u> further retention by Revenue	National Archives Act	
<b>IP-02: PROSECUTIONS</b>					
<b>CLASSES OF RECORDS</b>	<b>TRIGGER</b>	<b>RETENTION PERIOD</b>	<b>FINAL ACTION</b>	<b>RATIONALE</b>	<b>NOTE</b>
Prosecution case files	Closure of case	30 years	Review for transfer to National Archives <u>or</u> further retention by Revenue	National Archives Act	
Records removed under search warrant/acquired under production order	Closure of case	30 years	Review for transfer to National Archives <u>or</u> further retention by Revenue	National Archives Act	
Records obtained from audit officers	Closure of case	30 years	Review for transfer to National Archives <u>or</u>	National Archives Act	

			further retention by Revenue		
Large tax: criminal/indictable prosecutions	Closure of case	30 years	Review for transfer to National Archives <u>or</u> further retention by Revenue	National Archives Act	
Second tier prosecutions (summary prosecutions)	Closure of case	30 years	Review for transfer to National Archives <u>or</u> further retention by Revenue	National Archives Act	
Proceeds of crime records	Closure of case	30 years	Review for transfer to National Archives <u>or</u> further retention by Revenue	National Archives Act	
Fixed civil penalty files	Closure of case	10 years	Review for disposal <u>or</u> further retention by Revenue	National Archives Act	
Non-filer prosecutions files	Closure of case	10 years	Review for disposal <u>or</u> further retention by Revenue	National Archives Act	
VAT Information Exchange System (VIES) and Intrastat prosecution records	Closure of case	6 years	Destroy	Business use	
VAT prosecution records	Closure of case	30 years	Review for transfer to National Archives <u>or</u> further retention by Revenue	National Archives Act	
<b>IP-03: LEGAL</b>					
<b>CLASSES OF RECORDS</b>	<b>TRIGGER</b>	<b>RETENTION PERIOD</b>	<b>FINAL ACTION</b>	<b>RATIONALE</b>	<b>NOTE</b>



Legal Advice: direct and indirect taxes	Completion of activity	30 years	Review for transfer to National Archives <u>or</u> further retention by Revenue	National Archives Act	
Tax appeals records	Closure of appeal	30 years	Review for transfer to National Archives <u>or</u> further retention by Revenue	National Archives Act	
Litigation files: civil	Closure of case	10 years	Review for disposal <u>or</u> further retention by Revenue	National Archives Act	District Court, Circuit Court, Court of Appeals, Supreme Court
Tax geared civil penalty records	Closure of case	10 years	Review for disposal <u>or</u> further retention by Revenue	National Archives Act	District Court, High Court, Court of Appeals
Restoration files	Closure of case	10 years	Review for disposal <u>or</u> further retention by Revenue	National Archives Act	
Examinership files	Closure of case	10 years	Review for disposal <u>or</u> further retention by Revenue	National Archives Act	
Recovery of legal costs files/taxation of costs files	Closure of case	10 years	Review for disposal <u>or</u> further retention by Revenue	National Archives Act	
Bankruptcy records	Cessation of bankruptcy	10 years	Review for disposal <u>or</u> further retention by Revenue	National Archives Act	

Liquidation records	Cessation of liquidation	10 years	Review for disposal <u>or</u> further retention by Revenue	National Archives Act	
Legal advice: company law	Completion of activity	30 years	Review for transfer to National Archives <u>or</u> further retention by Revenue	National Archives Act	

## GLOSSARY OF TERMS

ARCHIVES .....	RECORDS RETAINED PERMANENTLY BY REVENUE DUE TO THEIR LONG-TERM REFERENCE, EVIDENTIAL OR HISTORICAL VALUE.
DISPOSAL AUTHORISATION .....	UNDER THE TERMS OF THE NATIONAL ARCHIVES ACT, A DISPOSAL AUTHORISATION SIGNED BY THE DIRECTOR OF THE NATIONAL ARCHIVES IS REQUIRED PRIOR TO DISPOSING OF <b>ANY</b> REVENUE RECORD.
NATIONAL ARCHIVES .....	NATIONAL INSTITUTION WHICH HOLDS, PRESERVES AND MAKES AVAILABLE FOR PUBLIC INSPECTION RECORDS OF THE IRISH STATE.
RECORD .....	INFORMATION IN ANY FORMAT, CREATED OR RECEIVED BY REVENUE, THAT PROVIDES RECORDED EVIDENCE OF FUNCTIONS, ACTIVITIES AND TRANSACTIONS IN PURSUANCE OF LEGAL OBLIGATIONS OR IN THE TRANSACTION OF BUSINESS.
REFERENCE PURPOSES.....	RECORDS WHICH ARE REQUIRED FOR REFERENCE PURPOSES, E.G. GUIDELINE DOCUMENTS OR MANUALS
RETENTION AUTHORISATION .....	UNDER THE TERMS OF THE NATIONAL ARCHIVES ACT AUTHORISATION FROM THE NATIONAL ARCHIVES IS REQUIRED TO RETAIN ANY RECORD OVER 30 YEARS OLD IN REVENUE.
RETENTION PERIOD .....	LENGTH OF TIME RECORD SERIES TO BE RETAINED.
TRANSFER TO NATIONAL ARCHIVES .....	UNDER THE TERMS OF THE NATIONAL ARCHIVES ACT, REVENUE RECORDS THAT REACH 30 YEARS OLD MUST BE TRANSFERRED TO THE NATIONAL ARCHIVES WHERE THEY ARE MADE AVAILABLE FOR PUBLIC INSPECTION.
WORKING PAPERS .....	DOCUMENTS CREATED BY INDIVIDUALS IN THE COURSE OF THEIR DUTIES AND USED FOR REFERENCE PURPOSES, OR TO CONTRIBUTE TO OTHER RECORDS/DOCUMENTS E.G. MEETING NOTES.

## GLOSSARY OF ACRONYMS

<b>AEOI</b>	AUTOMATIC EXCHANGE OF INFORMATION	<b>NOA</b>	NOTICE OF ASSESSMENT
<b>APA</b>	ADVANCE PRICING AGREEMENT	<b>OECD</b>	ORGANISATION FOR ECONOMIC COOPERATION AND DEVELOPMENT
<b>APT</b>	ALCOHOL PRODUCTS TAX	<b>PAYE</b>	PAY AS YOU EARN
<b>ARP</b>	AUTOMATED REMITTANCE PROCESSING	<b>PQ</b>	PARLIAMENTARY QUESTION
<b>BRS</b>	BUSINESS REQUIREMENTS SPECIFICATIONS	<b>PRA</b>	PROPERTY REGISTRATION AUTHORITY
<b>BTI</b>	BINDING TARIFF INFORMATION	<b>PREM</b>	PAY RELATED EMPLOYER
<b>C&amp;E</b>	CUSTOMS AND EXCISE	<b>PRSI</b>	PAY RELATED SOCIAL INSURANCE
<b>CBI</b>	CENTRAL BANK OF IRELAND	<b>PS</b>	PRIVATE SECRETARY
<b>CCD</b>	COMPANIES CAPITAL DUTIES	<b>PSRA</b>	PROPERTY SERVICES REGULATORY AUTHORITY
<b>CCTV</b>	CLOSED CIRCUIT TELEVISION	<b>RTD</b>	RETURN OF TRADER DETAILS
<b>CG</b>	COLLECTOR GENERAL	<b>PWEI</b>	PROCEDURE WITH ECONOMIC IMPACT
<b>CJA</b>	CRIMINAL JUSTICE ACT	<b>R&amp;D</b>	RESEARCH AND DEVELOPMENT
<b>CNET</b>	CUSTOMS NETWORK ENFORCEMENT TOOL	<b>RCM</b>	REVENUE CASE MANAGEMENT
<b>CREST</b>	ELECTRONIC SHARE TRADING	<b>REIT</b>	REAL ESTATE INVESTMENT TRUST
<b>CT</b>	CORPORATION TAX	<b>REX</b>	REGISTERED EXPORTERS
<b>DEASP</b>	DEPARTMENT OF EMPLOYMENT AFFAIRS AND SOCIAL PROTECTION	<b>RTC</b>	RELEVANT CONTRACTS TAX
<b>EFT</b>	ELECTRONIC FUNDS TRANSFER	<b>SAD</b>	SINGLE ADMINISTRATIVE DOCUMENT
<b>EMCS</b>	EXCISE MOVEMENT AND CONTROL SYSTEM	<b>SDAS</b>	STAMP DUTY ADMINISTRATION SYSTEM
<b>EU</b>	EUROPEAN UNION	<b>SEED</b>	SYSTEM FOR EXCHANGE OF EXCISE DATA
<b>GMS</b>	GUARANTEED MANAGEMENT SYSTEM	<b>SIPO</b>	STANDARDS IN PUBLIC OFFICE
<b>HSE</b>	HEALTH SERVICE EXECUTIVE	<b>SSIA</b>	SPECIAL SAVINGS INCENTIVE ACCOUNTS
<b>IREF</b>	IRISH REAL ESTATE FUNDS	<b>TRS</b>	TAX RELIEF AT SOURCE
<b>ISO</b>	INTERNATIONAL ORGANISATION FOR STANDARDISATION	<b>VAT</b>	VALUE ADDED TAX
<b>IT</b>	INCOME TAX	<b>VIES</b>	VAT INFORMATION EXCHANGE SYSTEM
<b>MAC</b>	MANAGEMENT ADVISORY COMMITTEE	<b>VIMA</b>	VIES, INTRASTAT AND MUTUAL ASSISTANCE
<b>MAP</b>	MUTUAL AGREEMENT PROCEDURE	<b>VRT</b>	VEHICLE REGISTRATION TAX
<b>NCTS</b>	NATIONAL CAR TESTING SERVICE		