

RELEVANT RETENTION PERIODS 2024



OVERVIEW OF THE RELEVANT RETENTION PERIODS 2024

PLEASE NOTE!

/// Service documents should normally be kept for one or three years. In special cases, this can be 30 years or more.

/// Retention periods always begin after the end of the calendar year in which the last entry in the document in question was made.

/// Please note that this list refers to retention periods in Belgium. In other countries, country-specific retention periods apply. The retention periods apply.

/// Our advice: For documents subject to loading requirements, contact your loading consultant to verify that the documents can really be linked together in accordance with loading certification rules.

/// Please note that these are the general legal retention periods. Retention periods are and that further industry- and application-specific official regulations exist.

A	Legal retention periods in years
Account statements, account register	7
Accounting documents	7 to 10
Accounting instructions, accounting documents	7
Accounts receivable accounting, debtor lists	7 to 10
Air waybills	7
Annual clearing documents for income tax (for employees and wage earners)	7
Annual financial statements	7 to 10
Annual general meetings (resolutions, minutes, other documents)	permanent
Annual general meetings / resolutions (minutes and other documents)	permanent
Annual payrolls for the employer's insurance scheme	7 to 10
Application documents (after cancellation)	7
Application documents (if accepted)	7
Applications for employee savings allowance	7 to 10
Assessment documents	7
Attachment documents	7 after settlement
Attendance list, if required for payroll accounting	7 to 10
Auction documents	7

B	Legal retention periods in years
Balance sheet investment	7
Balance sheet lists	7
Balance sheets	7
Balance sheets	7
Bank guarantees	7
Bank statements, bank documents	7
Birthday documents, anniversary celebrations	See Guidelines
Building and property documents (building files, plans, cost estimates, authorisations, lists of acquisition or production costs), if they exist	Building lifespan
Building approvals	Lifespan of the building
Building certificates	Lifespan of the building
Building files	Lifespan of the building
Building logs	Lifespan of the building
Business accounting	7 to 10
Business correspondence	7
Business correspondence	7
Business reports	permanent

C	Legal retention periods in years
Calculation documents	7
Cancellations	7
Carnet customs documents	7
Cash books and overviews	7
Cash receipts of securities, receipts of securities, securities book	7
Cash reports	7
Changes	varying
Cheque and bill of exchange documents (if accounting documents)	7
Christmas greetings	7
Commission statements with documents	7
Commissions lists	7
Confirmation of receipt	7
Confirmations of receipt, if accounting documents	7
Consolidated financial statements, Group management reports	permanent
Contracts (after contract expiry, if not accounting document)	7 after completion
Contribution documents, e.g. insurance premiums, if accounting documents	7
Correspondence	7
Correspondence (including internal)	7
Cost plans and amendments	7
Cost statements for building applications	Lifespan of the building
Credit documents (if accounting documents)	7
Credit documents (if correspondence)	7
Credit notes	7
Creditors	7

D	Legal retention periods in years
Data backups	Company directives
Debit notes	7 to 10
Debit notes (internal and external)	7 to 10
Debt securities	7
Delivery documents, if accounting documents	7
Delivery notes	7
Delivery notes, if accounting documents	7
Documentation for IT programmes and systems, error logs	IT guidelines
Documents for avoiding double taxation	7
Documents for the reimbursement of travel expenses	7 to 10
Documents for valuation adjustments	7
Documents relating to piecework	Dependent on the type
Dunning procedure, payment reminders	7 to 10

E	Legal retention periods in years
E-mails with tax-relevant content	7
Employee insurance	7 years after expiry of the insurance
Employment certificates for personnel of a shipping company	Minimum 5-7
Empties books, deposit statements and deposit confirmations	7
Empties invoices	7
Error logs for automated accounting	7
Evaluation documents	7
Experts	7 to 10
Explanations of dependencies	Dependent on the purpose
Explanations on the assignment	Dependent on type
Export documents	7

F	Legal retention periods in years
File notes (where relevant under tax legislation)	7
File of preventive medical checks, medical certificates	10 years after ending
File on occupational health checks in the area of hazardous substances	10 years after ending
Files (if procedural documents) (Art. 47 German Fiscal Code (AO))	7
Files, receipts	7
Fire insurance documents	7 years after expiry

G	Legal retention periods in years
Gift vouchers	7
Gift vouchers for promotional purposes	7

H	Legal retention periods in years
Hazardous work materials	7
Health insurance registrations, cancellations and changes	7
Home office staff lists	7
Hospital accounting	30 +

I	Legal retention periods in years
Import documents	7
Incoming and outgoing goods ledgers	7
Incoming invoices	7 to 10
Incorporation documents of the company	permanent
Infection Protection Act, health certificate and final documentation for instruction	Until the employee leaves the company
Inputs for advertising expenditure	7
Inspection reports	7
Insurance policies (after expiry of the insurance)	7 after completion
Interest statements	7
Interim balance sheet (in the event of a change of partner or change of financial year)	7
Inventory ledgers	7
Investment deduction (documents)	Amortisation period
Investment deduction documents	7 to 10
Investment documents	7
Invoices and invoice documents	7 to 10
Invoices for meal vouchers	7
Invoices from the cost units	7
IT documents that are required to understand accounting	7

J	Legal retention periods in years
Journals for the general ledger and the current account	7 to 10

L	Legal retention periods in years
Land register and journal extracts, if they exist	permanent
Leasing documents (if accounting documents)	7 to 10
Leasing documents, rental agreements (if accounting documents; after the end of the contract)	7 years after end of contract
Legal disputes with all documents, court files - after conclusion of the proceedings	7 after completion
Letters of credit	7 to 10
Liabilities (summaries)	7
List of assets	7
Lists and applications for short-time work	5 years after expiry
Livestock register	7
Loading receipts	7
Loan books	7 to 10
Loan documents (after contract expiry)	7

M	Legal retention periods in years
Machine index cards (inventory)	7
Management report	7 to 10
Maternity documents on the type of work and working hours of expectant and breastfeeding mothers	7 years after the end of the employment relationship
Minimum wage documents	7 to 10
Minutes (if accounting documents)	permanent
Mortgage loans	7 years after repayment

O	Legal retention periods in years
Oath of disclosure, applications for affidavits	7 or when relevant
Occupational health and safety documents for younger employees	5 years after the end of the employment relationship
Offer documents that did not lead to an order	0
Offer documents that led to an order	7
Ongoing order documentation	7
Orders	7
Orders and order documents	7
Organisational documents and plans (e.g. flow charts, block diagrams, etc.)	7 years after replacement/update
Outgoing invoices	7 to 10
Overview of the most important annual financial statements	7

P	Legal retention periods in years
Patents and patent documents, after expiry of the patent protection	7 years after expiry of the patent protection
Patient records in hospitals (medical history) outpatient and clinical	30 after last treatment
Patient records in medical practices	30 after last treatment
Payment instructions	7 after retirement
Payrolls for working from home	7
Pension fund documents, documents on pension provisions	7 after retirement
Precious metal ownership, precious metal sales	7
Pregnancy grant documents	7 to 10
Price lists (as far as valuation documents are concerned)	7 after replacement/update
Profit and loss accounts	7
Proof of inability to work (sick note)	7 to 10

Q	Legal retention periods in years
Quality management documents	7

R	Legal retention periods in years
Radiation protection applications	30+
Radiation protection applications	30+
Radiation protection health file	30+
Radiation protection measurement results	30+
Radiation protection training	30+
Railway estates	7 to 10
Receipt of donations	7
Receipts, collective receipts, receipt lists, insofar as these are accounting documents	7
Receivables documents (if not balance sheet documents)	7
Record sheets for tachographs	2
Rental documents, rental agreements (if accounting documents)	7
Rental documents, rental contracts (after contract expiry)	7
Rental documents, rental contracts (if commercial correspondence, after the end of the contract)	7 years after end of contract
Representation costs (documents)	7
Return documents (if accounting documents)	7

S	Legal retention periods in years
Salary accounting (tax)	7
Sales force invoicing	7 to 10
Sales ledgers	7
Sanitising documents	7
Sanitising extracts	7
Shipping and freight documents	7
Social security contribution statements	7
Statements of operating costs	7
Stocks, stock lists	7
Subordinated ledgers	7
Supplier declarations (proof of preference, customs, otherwise 6 years for tax purposes)	7

T	Legal retention periods in years
Tax documents	7
Telephone cost statements	7
Temporary employment - business documents of the lender	7 to 10
The most important books	7
Timesheet (drivers in road traffic)	5
Timesheet (if the maximum permitted working hours are exceeded)	5
Trade tax claims	7 to 10
Trading books	7
Transport documents	7
Travel expense accounts	7
Types of pay slips, wage slips	7

W	Legal retention periods in years
Wage accounting	7
Wage and salary lists	7
Warranty information (after contract expiry)	Lifespan guarantee
Waybills	7
Waybills	7
Work instructions for automated accounting	See company directives
Working hours and wages of employees for accident insurance purposes	7 to 10
Working time recording (general)	5

Despite careful compilation, we cannot guarantee the accuracy of the information provided. Cannot accept liability.

Rhenus Office Systems GmbH
Rhenus-Platz 1
59439 Holzwickede
Germany
Telefoon: +49 (0)2301 291600
Internet: www.office-systems.de
E-mail: info.ros@de.rhenus.com

