**TAXATION DISCIPLINARY BOARD**

**RECORD RETENTION AND DISPOSAL POLICY**

**September 2020**

Introduction

* 1. All records held by the Taxation Disciplinary Board (“the TDB”), whether paper, analogue or digital, are subject to the retention requirements of this policy.

Purpose

* 1. This policy sets out the key features regarding the management of all records processed by the TDB regardless of whether they contain personal data as defined by Article 4 of the General Data Protection Regulation (“GDPR”).
	2. This policy enables the TDB to comply with its legal obligations under the GDPR, to improve transparency and to allow individuals to verify that their personal data is retained by the TDB only for the period in which there is a legitimate purpose for doing so.
	3. Adherence to the policy increases the level of trust between data subjects and the TDB and allows data subjects to exercise their data subject rights as defined in Chapter 3 of the GDPR in respect of responding to data subject access requests (“DSAR”).

Applicability

* 1. This policy applies to the Board, Directors, staff, panel members, consultants and contractors (“members”) of the TDB who have a responsibility for managing records:
* The Executive Director is responsible for the retention of all records relating to the TDB:
* The Data Protection Officer (“DPO”) has oversight of all records that contain personal data as defined by the GDPR.

Policy

* 1. The required review, retention and disposal periods, by record type, are in the table below for primary record types. Detailed and definitive information in respect to customer, employee and supplier records can be found in the Record Retention & Disposal Schedule (RR&D Schedule) at *Appendix 1*.
	2. Paper records, when no longer required in the office, are stored in archival storage boxes that are marked with the types and dates of the records, and any special information.
	3. Electronic records are retained for at least the period identified in the RR&D Schedule and are stored where relevant on the TDB’s IT cloud facility.
	4. For all electronic storage media, the TDB retains the means to access the information contained therein.
	5. The Executive Director is responsible for destroying data once it has reached the end of the period specified in the RR&D Schedule. Electronic data is removed from backup media as part of this process. Destruction must be completed within 90 days of the planned retention period.
	6. Disposal of data will be carried out in accordance with the Secure Disposal Policy.

Mailboxes

* 1. Storage of records exclusively in user mailboxes is not permitted. Information received in this way should be copied or moved on receipt to the appropriate location.
	2. Leavers’ mailboxes are retained for six months after the final date of employment, during which time the Executive Director is given full access to retrieve information to be retained. The mailbox is deleted permanently after this time.

# Appendix 1 – Record Retention & Disposal Schedule

| **Serial** | **Business Area** | **Information Asset Owner** | **Record Name/Activity** | **Description** | **Minimum Retention Period (as required by law or best practice)** | **Rationale** |
| --- | --- | --- | --- | --- | --- | --- |
| **(a)** | **(b)** | **(c)** | **(d)** | **(e)** | **(f)** | **(g)** |
| 1 | Human Resources  | Executive Director | Recruitment | Documents collected during the recruitment process of employment i.e. Application Forms, CV, interview notes etc. | 2 years | Personal data may be kept for longer provided the candidate consents to the retention of their data for a longer [specified] period i.e. about similar roles in the future  |
| 2 |  Human Resources  | Executive Director | Employment records | Documents collected during an individual’s association with the TDB. Includes names, addresses, NI, dates of employment, appraisal records. Also, Panel Member's contracts and service contracts. | 6 years after an employee has left the TDB. | Some documents kept indefinitely where justified. For instance, records relating to the issue of PPE (as applicable). |
| 3 | Human Resources  | Executive Director | Records of Board members, panel members and contractors | Documents collected during an individual’s association with the TDB. Includes names, addresses, NI, dates of employment, appraisal records. Also, Panel Member's contracts and service contracts. | 6 years after the member/ contractor has ceased their association with the TDB. | Some documents kept indefinitely where justified. For instance, records relating to the issue of PPE (as applicable). |
| 4 | Human Resources | Executive Director | Files relating to staff disciplinary proceedings | Documents collected during an individual’s employment. | Written warnings to be deleted at the end of the warning period i.e. first written warning for 6 months and final written warning for 12 months. 6 years after the member leaves the TDB. |  |
| 5 | Human Resources | Executive Director | Sickness Records | Documents provided during sick leave e.g. Doctor notes. | 6 years. |  |
| 6 | Finance | Executive Director | Payroll | Salaries of employees, Board members, Panel members and contractors. | 6 years from the end of the last company financial year. | Retained for longer if:* the record shows a transaction that covers more than one of the company’s accounting periods
* the company has bought something that it expects to last more than 6 years, like equipment or machinery
* the Company Tax Return was sent late
 |
| 7 | Finance | Executive Director | Management Accounts | Invoices, accounts payable etc. | 6 years from the end of the last company financial year. | Retained for longer if:* the record shows a transaction that covers more than one of the company’s accounting periods
* the company has bought something that it expects to last more than 6 years, like equipment or machinery
* the Company Tax Return was sent late
 |
| 8 | Finance | Executive Director | Expenses | Details of expenses claimed by employees, Board members, Panel members and contractors (as applicable). | 6 years from the end of the last company financial year. | Retained for longer if:* the record shows a transaction that covers more than one of the company’s accounting periods
* the company has bought something that it expects to last more than 6 years, like equipment or machinery
* the Company Tax Return was sent late
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| 9 | Finance | Executive Director | Bank Details |  | 6 years from the end of the last company financial year. | Retained for longer if:* the record shows a transaction that covers more than one of the company’s accounting periods
* the company has bought something that it expects to last more than 6 years, like equipment or machinery
* the Company Tax Return was sent late
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| 10 | Finance | Executive Director | Tax |  | 6 years from the end of the last company financial year. | Retained for longer if:* the record shows a transaction that covers more than one of the company’s accounting periods
* the company has bought something that it expects to last more than 6 years, like equipment or machinery
* the Company Tax Return was sent late
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| 11 | Finance | Executive Director | Sole Traders incl. Consultants/Contractors | Invoices, expenses and bank details. | 6 years from the end of the last company financial year. | Retained for longer if:* the record shows a transaction that covers more than one of the company’s accounting periods
* the company has bought something that it expects to last more than 6 years, like equipment or machinery
* the Company Tax Return was sent late
 |
| 12 | Finance | Executive Director | Purchases  | Names, addresses and contact details of suppliers.  | 7 years. | Records may be held for longer than 7 years, with subject to periodic review. |
| 13 | Finance | Executive Director | Insurance  | Applications/policies/ claim documentation | Expiry of the policy + 7 years.1 year after a claim has been settled. |  |
| 14 | Finance | Executive Director | Service Contracts | Names, addresses and contact details of service providers. | 7 years. | Records may be held for longer than 7 years, subject to periodic reviews. |
| 15 | All | Executive Director | Minutes of meetings  | A record of decisions and actions | Board minutes retained indefinitely.10 years for all other minutes. | Board minutes to be archived in the public interest and for historical research purposes in accordance with Article 89(1) of the GDPR. |
| 16 | All | Executive Director | Business As Usual documents | Papers for meetings, including agendas and reports | Delete once there is no longer a purpose for retaining the document. | Excludes HR, Finance, papers relating to regulatory action and legal proceedings. |
| 17 | Corporate Services | Executive Director | Complaints against qualified tax advisers  | Hard and soft copy formats.  | 7 years. | Special cases i.e. cases that are likely to result in a tax adviser being expelled from the CIOT/ATT, may be held for longer than 7 years, with periodic reviews. |
| 18 | Corporate Services | Executive Director | Complaints against the TDB  | Hard and soft copy formats. | 7 years. | Special cases i.e. cases that are likely to lead to legal proceedings, may be held for longer than 7 years, subject to annual review. |
| 19 | Corporate Services | Executive Director | Legal proceedings, potential or actual against tax advisers | All relevant documents and case papers.  | 7 years. | Special cases i.e. cases that are likely to lead to legal proceedings or result in a tax adviser being expelled from the CIOT/ATT, may be held for longer than 7 years, subject to annual review. |
| 20 | Corporate Services | Executive Director | Legal proceedings, potential or actual against the TDB | All relevant documents and case papers.  | 7 years from the outcome of proceedings. | Special cases i.e. cases that are likely to lead to further legal proceedings against the TDB, may be held for longer than 7 years, subject to annual review. |
| 21 | Corporate Services | Executive Director | Legal proceedings, potential or actual against individuals who owe money to the TDB | All relevant documents and case papers.  | 7 years from the outcome of proceedings. | Special cases i.e. cases that are likely to lead to further legal proceedings by the TDB, may be held for longer than 7 years, subject to annual review. |