

OFFICE OF THE REVENUE COMMISSIONERS

RECORDS RETENTION SCHEDULE

Version 1.1

OWNER: INFORMATION MANAGEMENT BRANCH

VERSION HISTORY:

DATE OF THIS VERSION: JANUARY 2019		DATE OF NEXT SCHEDULED REVIEW: JUNE 2019
VERSION NUMBER	REVISION DATE	SUMMARY OF CHANGES
1.0	MAY 2018	INITIAL VERSION
1.1	JANUARY 2019	FIRST REVIEW: CONSULTATION WITH NATIONAL ARCHIVES

CONTENTS

1.	INTRODUCTION	2
2.	TERMINOLOGY	2
3.	RETENTION OF RECORDS	2
4.	DISPOSAL OF RECORDS	2
5.	PRESERVATION OF RECORDS	2
6.	RETENTION SCHEDULE	3
6.1	CORPORATE GOVERNANCE	3
6.1.1	GOVERNANCE RECORDS:	3
6.1.2	GENERAL ADMINISTRATION AND POLICY RECORDS:	4
6.2	RESOURCE MANAGEMENT	6
6.2.1	FINANCIAL MANAGEMENT RECORDS	6
6.2.2	HUMAN RESOURCE RECORDS:	9
6.2.3	TRAINING RECORDS:	12
6.2.4	FACILITIES AND SERVICES RECORDS	13
6.2.5	INFORMATION MANAGEMENT RECORDS:	15
6.2.6	INFORMATION, COMMUNICATIONS AND TECHNOLOGY RECORDS:	17
6.3	ASSESSMENT AND COLLECTION	19
6.3.1	GENERAL ADMINISTRATIVE RECORDS:	19
6.3.2	TAX AND DUTY RECORDS:	21
6.3.3	CUSTOMS RECORDS:	26
6.3.4	INVESTIGATIONS, PROSECUTIONS AND LEGAL RECORDS:	28
6.3.5	DEBT COLLECTION RECORDS:	30
6.3.6	INTERNATIONAL RELATIONS RECORDS:	31
	DETAILS OF FINAL ACTIONS	34
	GLOSSARY OF TERMS	35
	GLOSSARY OF ACRONYMS	36

1. INTRODUCTION

This document governs the Retention and Disposal of all records created, received or held by Revenue. Using legislative and other requirements, this document stipulates the length of time Revenue records need to be retained and what action needs to be taken when records reach the end of their useful life.

2. TERMINOLOGY

- **Records:** 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.
- **Current records:** Any live/active record used by Revenue for the purposes outlined above e.g.
 - ❖ **General accounting records** are current for the current year
 - ❖ **Personnel records** are current for the duration of the individual's employment
 - ❖ **VRT records** are current for the duration of the registration (of the vehicle)
 - ❖ **TR1 (registration) records** are current until the company deregisters or ceases

See [Glossary of Terms](#) for further definitions of terms used in this document

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 when they become non-current plus their assigned retention period. In accordance with [Section 7 of the National Archives Act 1986](#), 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 1986](#), all Revenue records which, under the following schedule are **retained permanently** must be transferred to the National Archives of Ireland when they reach 30 years old unless they qualify for retention under 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. RETENTION SCHEDULE

6.1 CORPORATE GOVERNANCE

6.1.1 GOVERNANCE RECORDS:

GENERAL CLASSES OF RECORDS HELD	RETENTION PERIOD	¹ FINAL ACTION	SCHEDULED PROCEDURES
BOARD & CHAIRMAN'S OFFICE:			
Records relating to Revenue Board and Chairman's office including: memoranda for government, PS [Private Secretary] records and MAC [Management Advisory Committee] records	Permanent	Transfer to National Archives	<ol style="list-style-type: none"> 1. Retain securely in Revenue until 30 years old 2. Transfer to National Archives
MANAGEMENT MEETINGS:			
Records relating to meetings such as: <ul style="list-style-type: none"> • Management and committee meetings • Working group meetings • Divisional/Regional meetings 	Permanent	Transfer to National Archives	<ol style="list-style-type: none"> 1. Retain securely in Revenue until 30 years old 2. Transfer to National Archives
Records relating to Branch/Unit meetings	Current year + 2	Destroy	<ol style="list-style-type: none"> 1. Retain for current year plus 2 years 2. Review for confidential destruction/deletion
Divisional/Branch Management and team meeting working papers	Current year + 2	Review for disposal <u>or</u> further retention	<ol style="list-style-type: none"> 1. Retain for current year plus 2 years 2. Review for either permanent retention or confidential destruction/deletion 3. If records are retained, transfer to National Archives when 30 years old
INTERNAL AUDIT:			
Internal Audit records including: <ul style="list-style-type: none"> • Internal and external audit reports and working papers • Annual statements and programme and planning records 	Permanent	Transfer to National Archives	<ol style="list-style-type: none"> 1. Retain securely in Revenue until 30 years old 2. Transfer to National Archives
Internal Audit quality review records	Current + 10	Destroy	<ol style="list-style-type: none"> 1. Retain for duration of audit plus 10 years 2. Review for confidential destruction/deletion

¹ See below [Details of Final Actions](#) for full explanation of Final Action terms used in this document

6.1.2 GENERAL ADMINISTRATION AND POLICY RECORDS:

GENERAL CLASSES OF RECORDS HELD	RETENTION PERIOD	FINAL ACTION	SCHEDULED PROCEDURES
ADMINISTRATION:			
General correspondence records	Current year + 2	Review for disposal <u>or</u> further retention	<ol style="list-style-type: none"> 1. Retain for current year plus 2 years 2. Review for either permanent retention <u>or</u> confidential destruction/deletion 3. If records are retained, transfer to National Archives when 30 years old
General administration records	Current year + 2	Review for disposal <u>or</u> further retention	<ol style="list-style-type: none"> 1. Retain for current year plus 2 years 2. Review for either permanent retention <u>or</u> confidential destruction/deletion 3. If records are retained, review for transfer to National Archives when 30 years old
STRATEGY, POLICY AND LEGISLATION:			
Revenue policy documents including: <ul style="list-style-type: none"> • Tax and duty policies • Corporate policies • Revenue policy working documents 	Permanent	Transfer to National Archives	<ol style="list-style-type: none"> 1. Retain securely in Revenue until 30 years old 2. Transfer to National Archives
Policy guidance and procedural records including: <ul style="list-style-type: none"> • Tax manuals • OECD [Organisation for cooperation and Development]/EU [European Union] guidance • Procedural manuals: tax and customs • Revenue guidance records • Revenue Staff circulars 	Permanent	Transfer to National Archives	<ol style="list-style-type: none"> 1. Retain securely in Revenue until 30 years old 2. Transfer to National Archives
Records relating to drafting of tax and duty legislation (including EU [European Union] legislation)	Permanent	Transfer to National Archives	<ol style="list-style-type: none"> 1. Retain securely in Revenue until 30 years old 2. Transfer to National Archives
Strategy records	Permanent	Transfer to National Archives	<ol style="list-style-type: none"> 1. Retain securely in Revenue until 30 years old 2. Transfer to National Archives
Statistical records	Permanent	Transfer to National Archives	<ol style="list-style-type: none"> 1. Retain securely in Revenue until 30 years old 2. Transfer to National Archives
REPORTING:			
Records relating to Revenue reports including:	Permanent	Transfer to National Archives	<ol style="list-style-type: none"> 1. Retain securely in Revenue until 30 years old

<ul style="list-style-type: none"> Annual reports Divisional/Regional/Branch reports Reports to Revenue Board and senior management Reports to other government departments/bodies 			2. Transfer to National Archives
Divisional/Regional/Branch/Unit reports working papers	Current year + 1	Review for disposal or further retention	<ol style="list-style-type: none"> 1. Retain for current year plus 1 year 2. Review for either permanent retention or confidential destruction/deletion 3. If records are retained, review for transfer to National Archives when 30 years old
BUSINESS PLANS:			
Annual Business Plans	Permanent	Transfer to National Archives	<ol style="list-style-type: none"> 1. Retain securely in Revenue until 30 years old 2. Transfer to National Archives
Local/Branch business plans	Current year + 1	Review for disposal or further retention	<ol style="list-style-type: none"> 1. Retain for current year plus 1 year 2. Review for either permanent retention or confidential destruction/deletion 3. If records are retained, review for transfer to National Archives when 30 years old
SPECIAL PROJECTS:			
Records relating to special projects including associated workshop records	Permanent	Transfer to National Archives	<ol style="list-style-type: none"> 1. Retain securely in Revenue until 30 years old 2. Transfer to National Archives
Working papers relating to administration of 'special projects'	Duration of project + 10	Review for disposal or further retention	<ol style="list-style-type: none"> 1. Retain for duration of project plus 10 years 2. Review for either permanent retention or confidential destruction/deletion 3. If records are retained, review for transfer to National Archives when 30 years old

6.2 RESOURCE MANAGEMENT

6.2.1 FINANCIAL MANAGEMENT RECORDS:

GENERAL CLASSES OF RECORDS HELD	RETENTION PERIOD	FINAL ACTION	SCHEDULED PROCEDURES
BUDGET:			
Records relating to annual budgets and budget planning	Permanent	Transfer to National Archives	<ol style="list-style-type: none"> 1. Retain securely in Revenue until 30 years old 2. Transfer to National Archives
Administrative budget records including: <ul style="list-style-type: none"> • Monthly profiles of expenditure • Reports to DPER [Department of Public Expenditure and Reform] • Staffing Reports • Weekly/Fortnightly Salary Reports • Annual Estimates process • Briefing for PAC [Public Accounts Committee] and Dáil Committee Estimates Debate • Annual Allocation of Administrative Budget • C&AG [Comptroller and Auditor General] Audit Queries 	Current year + 10	Review for disposal or further retention	<ol style="list-style-type: none"> 1. Retain for current year plus 10 years 2. Review for either permanent retention or confidential destruction/deletion 3. If records are retained, review for transfer to National Archives when 30 years old
Regional/Local administrative budget records	Current year + 10	Destroy	<ol style="list-style-type: none"> 1. Retain for current year plus 10 years 2. Review for confidential destruction/deletion.
ACCOUNTING RECORDS:			
General accounting records including: <ul style="list-style-type: none"> • Invoices, receipts, purchase orders, statements etc. • Petty cash records • CGs [Collector General's Division] payment accounting records • Accounting instructions • Expenditure reports/vote expense account reconciliations • PayPal receipts/credit card statements • C&E [Customs and Excise] accounting records • AGs [Accountant General's Office] accounting records 	Current year + 10	Destroy	<ol style="list-style-type: none"> 1. Retain for current year plus 10 years 2. Review for confidential destruction/deletion
ROS [Revenue Online Service] payment accounting records	Permanent	Review for transfer to National Archives or further retention by Revenue	<ol style="list-style-type: none"> 1. Retain securely in Revenue until 30 years old 2. Review for either transfer to National Archives or for further retention by Revenue

			<ol style="list-style-type: none"> 3. If records are retained by Revenue, repeat step 2 (review) every 5 years 4. Transfer records to National Archives if/when appropriate
Payment records held on e-financials system	Permanent	Review for transfer to National Archives or further retention by Revenue	<ol style="list-style-type: none"> 1. Retain securely in Revenue until 30 years old 2. Review for either transfer to National Archives or for further retention by Revenue 3. If records are retained by Revenue, repeat step 2 (review) every 5 years 4. Transfer records to National Archives if/when appropriate
BANK RECORDS:			
General bank records including: <ul style="list-style-type: none"> • Banks reconciliation • Bank Statements • Cancelled and paid cheque/draft records • Payment/repayment records and receipts/pay-overs • Direct debit mandates • Credit card records • Merchants payment records • Transfer records (including online and exchequer transfers) • Write offs/funding instructions • EFT [Electronic Funds Transfer] records • CBI [Central Bank of Ireland] interest records • Accounts issues records 	Current year + 10	Destroy	<ol style="list-style-type: none"> 1. Retain for current year plus 10 years 2. Review for confidential destruction/deletion
CJA [Criminal Justice Act] financial records: <ul style="list-style-type: none"> • Bank statements • Seizure records • Surrender records • Repayment records 	Permanent	Review for transfer to National Archives or further retention by Revenue	<ol style="list-style-type: none"> 1. Retain securely in Revenue until 30 years old 2. Review for either transfer to National Archives or for further retention by Revenue 3. If records are retained by Revenue, repeat step 2 (review) every 5 years 4. Transfer records to National Archives if/when appropriate
Miscellaneous deposits	Permanent	Review for transfer to National Archives or further retention by Revenue	<ol style="list-style-type: none"> 1. Retain securely in Revenue until 30 years old 2. Review for either transfer to National Archives or for further retention by Revenue 3. If records are retained by Revenue, repeat step 2 (review) every 5 years

			4. Transfer records to National Archives if/when appropriate
FINANCIAL STATEMENTS:			
Annual and monthly Financial Statements	Permanent	Transfer to National Archives	<ol style="list-style-type: none"> 1. Retain securely in Revenue until 30 years old 2. Transfer to National Archives
Appropriation Accounts	Permanent	Transfer to National Archives	<ol style="list-style-type: none"> 1. Retain securely in Revenue until 30 years old 2. Transfer to National Archives
Reports: <ul style="list-style-type: none"> • ARP [Automated Remittance processing] daily reports • RCP monthly reports 	Current year + 10	Destroy	<ol style="list-style-type: none"> 1. Retain for current year plus 10 years 2. Review for confidential destruction/deletion
Overpayment and repayment records	Permanent	Review for transfer to National Archives or further retention by Revenue	<ol style="list-style-type: none"> 1. Retain securely in Revenue until 30 years old 2. Review for either transfer to National Archives or for further retention by Revenue 3. If records are retained by Revenue, repeat step 2 (review) every 5 years 4. Transfer records to National Archives if/when appropriate
FIXED ASSETS:			
Fixed assets records: <ul style="list-style-type: none"> • Assets register • Assets inventory returns 	Current + 10	Destroy	<ol style="list-style-type: none"> 1. Retain while current plus 10 years 2. Review for confidential destruction/deletion
Capital assets records	Permanent	Review for transfer to National Archives or further retention by Revenue	<ol style="list-style-type: none"> 1. Retain securely in Revenue until 30 years old 2. Review for either transfer to National Archives or for further retention by Revenue 3. If records are retained by Revenue, repeat step 2 (review) every 5 years 4. Transfer records to National Archives if/when appropriate
PAYROLL/EMPLOYEE EXPENSES:			
Payroll records: <ul style="list-style-type: none"> • Pay-sheets • Authorisations to deduct tax • Staff details • Appointment details • Pay scales • Payslips • Payroll reports/payroll history 	Life of individual and dependants + 3	Destroy	<ol style="list-style-type: none"> 1. Retain for pension purposes 2. Retain records until pensioner and dependant spouse are deceased and dependent children have completed full time education, plus 3 years 3. Arrange for confidential destruction/deletion

Expenses (Payment/reimbursement of staff travel and expenses)	Current year + 6	Destroy	<ol style="list-style-type: none"> 1. Retain for current year plus 6 years and C&AG audit sign-off 2. Review for confidential destruction/deletion
---	------------------	---------	--

6.2.2 HUMAN RESOURCE RECORDS:

GENERAL CLASSES OF RECORDS HELD	RETENTION PERIOD	FINAL ACTION	SCHEDULED PROCEDURES
SELECTION AND RECRUITMENT:			
Applications: successful	Duration of employment + 7	Transfer	<ol style="list-style-type: none"> 1. Transfer to central personnel file on appointment
Applications: unsuccessful	Duration of campaign + 18 months	Destroy	<ol style="list-style-type: none"> 1. Retain records until end of campaign plus 18 months 2. Review for confidential destruction/deletion
Applications: panel	Expiry of panel + 1	Destroy	<ol style="list-style-type: none"> 1. Retain records for lifespan of panel plus 1 year 2. Review for confidential destruction/deletion
Garda vetting records	1 year	Destroy	<ol style="list-style-type: none"> 1. Retain records for current year 2. Review for confidential destruction/deletion
PERSONNEL RECORDS:			
Central personnel files	Duration of employment + 7	Destroy	<ol style="list-style-type: none"> 1. Retain records in secure location for duration of officer's employment (or projected employment if individual's employment ceases unexpectedly) plus 7 years 2. Retain service record if required for pension purposes 3. Review for confidential destruction/deletion
Local personnel files	Duration of employment + 7	Transfer	<ol style="list-style-type: none"> 1. Retain for duration of employment 2. Forward to pension record on retirement
Superannuation/pension/retirement records	Life of individual and dependants + 3	Destroy	<ol style="list-style-type: none"> 1. Retain records until pensioner and dependant spouse are deceased and dependent children have completed full time education, plus 3 years 2. Review for confidential destruction/deletion

Personnel subject files	Duration of employment	Transfer	<ol style="list-style-type: none"> 1. Retain records for duration of employment 2. Transfer any relevant records to personnel file
Temporary staff records	Duration of contract + 6	Destroy	<ol style="list-style-type: none"> 1. Retain records for duration of contract plus 6 years 2. Retain any service records indefinitely 3. Review for confidential destruction/deletion
Personnel databases, spreadsheets, reports, candidate database	Current	Destroy	<ol style="list-style-type: none"> 1. Keep updated and secure 2. Retain while current 3. Review for confidential destruction/deletion
Performance management records/PMDS	Duration of employment + 6	Destroy	<ol style="list-style-type: none"> 1. Retain for duration of officer's employment plus 6 years 2. Review for confidential destruction/deletion
Time and attendance records	Current year + 3	Destroy	<ol style="list-style-type: none"> 1. Retain for current year plus 3 years 2. Review for confidential destruction/deletion
Overpayment records including: <ul style="list-style-type: none"> • Queries from Shared Service Provider • Recoupment records 	Duration of employment	Destroy	<ol style="list-style-type: none"> 1. Retain records for duration of employment 2. Review for confidential destruction/deletion
Records of staff with disabilities	Current year + 10	Destroy	<ol style="list-style-type: none"> 1. Retain while current plus 10 years to allow for National Disability Authority reporting 2. Review for confidential destruction/deletion
Authorisation records	Permanent	Review for transfer to National Archives or further retention by Revenue	<ol style="list-style-type: none"> 1. Retain securely in Revenue until 30 years old 2. Review for either transfer to National Archives or for further retention by Revenue 3. If records are retained by Revenue, repeat step 2 (review) every 5 years 4. Transfer records to National Archives if/when appropriate
Records relating to security checks/authorisations	Current year + 10	Destroy	<ol style="list-style-type: none"> 1. Retain for current year plus 10 years 2. Review for confidential destruction/deletion

PERFORMANCE/SERVICE:			
Performance awards records	Duration of employment + 7	Destroy	<ol style="list-style-type: none"> 1. Retain records for duration of employment plus 7 years 2. Review for confidential destruction/deletion
Long service awards records	Duration of employment + 7	Destroy	<ol style="list-style-type: none"> 1. Retain records for duration of officer's employment plus 7 years 2. Review for confidential destruction/deletion
Probation reports	Duration of employment + 7	Destroy	<ol style="list-style-type: none"> 1. Retain records while current 2. Transfer to central personnel file
LEAVE:			
Annual leave and public holiday records	Current year + 3	Destroy	<ol style="list-style-type: none"> 1. Retain for current year plus 3 years 2. Review for confidential destruction/deletion
Annual sick leave records	Duration of employment	Destroy	<ol style="list-style-type: none"> 1. Retain records for duration of employment 2. Review for confidential destruction/deletion
Carer's leave/parental leave/ force majeure/ maternity leave/adoptive leave records	Duration of employment	Destroy	<ol style="list-style-type: none"> 1. Retain records for duration of employment 2. Review for confidential destruction/deletion
DISCIPLINE:			
Disciplinary records	Duration of employment + 7	Destroy	<ol style="list-style-type: none"> 1. Retain records (under separate cover) in personnel file 2. Retain records for duration of employment plus 7 years 3. Review for confidential destruction/deletion 4. Retain indefinitely if matter involves a criminal activity
INDUSTRIAL RELATIONS:			
Industrial relations and union records	Permanent	Transfer to National Archives	<ol style="list-style-type: none"> 1. Retain securely in Revenue until 30 years old 2. Transfer to National Archives
SHARED SERVICES:			
Records of superannuation sent to Shared Service Provider	Current	Destroy	<ol style="list-style-type: none"> 1. Keep updated and secure 2. Retain while current 3. Review for confidential destruction/deletion

6.2.3 TRAINING RECORDS:

GENERAL CLASSES OF RECORDS HELD	RETENTION PERIOD	FINAL ACTION	SCHEDULED PROCEDURES
TRAINING COURSES (INCLUDING LOCAL, DEPARTMENTAL AND ONE LEARNING):			
Course applications, waiting lists, attendance lists	Current	Destroy	1. Retain records while current 2. Review for confidential destruction/deletion
Examination results	Current year + 1	Destroy	1. Retain for current year plus 1 year in case of appeal 2. Review for confidential destruction
Certificates of completion, credits awarded	Permanent	Transfer to National Archives	1. Retain securely in Revenue until 30 years old 2. Transfer to National Archives
Student handbooks /workbooks / training manuals /course material	Permanent	Transfer to National Archives	1. Retain securely in Revenue until 30 years old 2. Transfer to National Archives
Online course videos	Permanent	Transfer to National Archives	1. Retain securely in Revenue until 30 years old 2. Transfer to National Archives
User guides for online resources	Permanent	Transfer to National Archives	1. Retain securely in Revenue until 30 years old 2. Transfer to National Archives
Evaluation forms	Current year + 1	Destroy	1. Retain for current year plus 1 year 2. Review for confidential destruction/deletion
Online training records	Permanent	Transfer to National Archives	1. Retain securely in Revenue until 30 years old 2. Transfer to National Archives
THIRD LEVEL:			
Refund of fees and sponsorship records	Current year + 10	Destroy	1. Retain for current year plus 10 years 2. Review for confidential destruction/deletion
Staff qualification records	Permanent	Review for transfer to National Archives or further retention by Revenue	1. Retain securely in Revenue until 30 years old 2. Review for either transfer to National Archives or for further retention by Revenue 3. If records are retained by Revenue, repeat step 2 (review) every 5 years 4. Transfer records to National Archives if/when appropriate

Student projects	Permanent	Transfer to Revenue Library or National Archives	<ol style="list-style-type: none"> 1. Retain in Training Branch while current 2. Review for transfer to Revenue Library 3. If not transferred to Library review for transfer to National Archives or further retention by Revenue when 30 years old 4. If records are further retained by Revenue, obtain National Archives retention authorisation and repeat review every 5 years
HEALTH AND SAFETY TRAINING:			
Health and safety training records	Current year + 10	Destroy	<ol style="list-style-type: none"> 1. Retain for current year plus 10 years 2. Review for confidential destruction/deletion
LIBRARY:			
Copyright permission records	Permanent	Retain in Revenue	<ol style="list-style-type: none"> 1. Retain in Revenue for reference purposes

6.2.4 FACILITIES AND SERVICES RECORDS:

GENERAL CLASSES OF RECORDS HELD	RETENTION PERIOD	FINAL ACTION	SCHEDULED PROCEDURES
GENERAL:			
Requisition records	Current year + 10	Destroy	<ol style="list-style-type: none"> 1. Retain while current plus 10 years 2. Review for confidential destruction/deletion
Lease, rates and insurance records	Permanent	Transfer to National Archives	<ol style="list-style-type: none"> 1. Retain securely in Revenue until 30 years old 2. Transfer to National Archives
OFFICE SUPPLIES:			
Records relating to office supplies	Current year + 10	Destroy	<ol style="list-style-type: none"> 1. Retain for current year plus 10 years 2. Review for confidential destruction/deletion
MAINTENANCE:			
Records of maintenance projects/issues	Duration of project	Review for disposal or further retention	<ol style="list-style-type: none"> 1. Retain for current year plus 1 year 2. Review for either permanent retention or confidential destruction/deletion 3. If records are retained, review for transfer to National Archives when 30 years old

Waste management records	Current year + 10	Destroy	<ol style="list-style-type: none"> 1. Retain for current year plus 10 years 2. Review for confidential destruction/deletion
EMERGENCY PROCEDURES:			
First Aid Training	Current year + 10	Destroy	<ol style="list-style-type: none"> 1. Retain for current year plus 10 years 2. Review for confidential destruction/deletion
Emergency Incident procedures	Permanent	Transfer to National Archives	<ol style="list-style-type: none"> 1. Retain securely in Revenue until 30 years old 2. Transfer to National Archives
SECURITY:			
Records relating to security procedures	Permanent	Transfer to National Archives	<ol style="list-style-type: none"> 1. Retain securely in Revenue until 30 years old 2. Transfer to National Archives
CCTV Footage	1 month from date of capture	Destroy	<ol style="list-style-type: none"> 1. Retain footage for a maximum of 1 month, (except where the image identifies an issue (such as a break-in or theft) and is retained specifically in the context of an investigation of that issue) 2. Arrange for confidential destruction/deletion/overwriting
HEALTH AND SAFETY:			
Health and Safety records including: <ul style="list-style-type: none"> • Accident/incident report, hazard report, personal injury claims (including Personal Injuries Assessment Board claims) • Health & Safety statements and risk assessments • Fire Inspection Records 	Current year + 10	Destroy	<ol style="list-style-type: none"> 1. Retain for current year plus 10 years 2. Review for confidential destruction/deletion (retain indefinitely if results in legal proceedings/prosecution)
PROCUREMENT:			
Records relating to successful tender and procurement including contracts for service	Permanent	Transfer to National Archives	<ol style="list-style-type: none"> 1. Retain securely in Revenue until 30 years old 2. Transfer to National Archives
Records relating to unsuccessful tender and procurement	Duration of competition + 2	Destroy	<ol style="list-style-type: none"> 1. Retain for duration of tender competition plus 2 years 2. Review for confidential destruction/deletion

6.2.5 INFORMATION MANAGEMENT RECORDS:

GENERAL CLASSES OF RECORDS HELD	RETENTION PERIOD	FINAL ACTION	SCHEDULED PROCEDURES
ARCHIVES AND RECORDS MANAGEMENT:			
Record/file storage records (including local and offsite storage)	Permanent	Retain in Revenue	1. Retain in Revenue for reference purposes
National Archives records including: <ul style="list-style-type: none"> • Destruction and retention authorisations • Transfer certificates • Lists/catalogues 	Permanent	Retain in Revenue	1. Retain in Revenue for reference purposes
FREEDOM OF INFORMATION:			
Freedom of Information request records	Closure of request + 10	Destroy	1. Retain until request completed plus 10 years 2. Review for confidential destruction/deletion
² Freedom of Information request records (non-routine)	Permanent	Review for transfer to National Archives or further retention by Revenue	1. Retain securely in Revenue until 30 years old 2. Review for either transfer to National Archives or for further retention by Revenue 3. If records are retained by Revenue, repeat step 2 (review) every 5 years 4. Transfer records to National Archives if appropriate
Freedom of Information case logs	Current + 10	Destroy	1. Retain while current plus 10 years 2. Review for confidential destruction/deletion
DATA PROTECTION:			
Data Protection: access request records	Closure of request + 10	Destroy	1. Retain until request completed plus 10 years 2. Review for confidential destruction/deletion
Data Protection: data breach records	Closure of case + 10	Destroy	1. Retain until case closed plus 10 years 2. Review for confidential destruction/deletion
Data Protection logs	Current + 10	Destroy	1. Retain while current plus 10 years 2. Review for confidential destruction/deletion

² Where the processing of the case prompted Revenue to seek legal advice **or** where the requester appeals a decision to the Information Commissioner **or** where the Information Commissioner's final decision is appealed to the High Court by the requester or by Revenue: [National Archives Guidance Note 02/2015](#)

Data protection queries, internal investigations and audit records	Closure of case + 10	Destroy	<ol style="list-style-type: none"> 1. Retain until case closed plus 10 years 2. Review for confidential destruction/deletion
OMBUDSMAN:			
Ombudsman case files	Permanent	Review for transfer to National Archives or further retention by Revenue	<ol style="list-style-type: none"> 1. Retain securely in Revenue until 30 years old 2. Review for either transfer to National Archives or for further retention by Revenue 3. If records are retained by Revenue, repeat step 2 (review) every 5 years 4. Transfer records to National Archives if appropriate
Ombudsman reports	Permanent	Review for transfer to National Archives or further retention by Revenue	<ol style="list-style-type: none"> 1. Retain securely in Revenue until 30 years old 2. Review for either transfer to National Archives or for further retention by Revenue 3. If records are retained by Revenue, repeat step 2 (review) every 5 years 4. Transfer records to National Archives if appropriate
Internal/External Review records	Permanent	Review for transfer to National Archives or further retention by Revenue	<ol style="list-style-type: none"> 1. Retain securely in Revenue until 30 years old 2. Review for either transfer to National Archives or for further retention by Revenue 3. If records are retained by Revenue, repeat step 2 (review) every 5 years 4. Transfer records to National Archives if appropriate
REPRESENTATIONS & PARLIAMENTARY QUESTIONS:			
Representation files	Closure of file + 10	Review for disposal or further retention	<ol style="list-style-type: none"> 1. Retain until closure of file plus 10 years 2. Review for either permanent retention or confidential destruction/deletion 3. If records are retained, review for transfer to National Archives when 30 years old
Written Parliamentary Questions files	Closure of file + 10	Destroy	<ol style="list-style-type: none"> 1. Retain until closure of file plus 10 years 2. Review for confidential destruction/deletion

³ Oral Parliamentary Questions files: routine nature	Closure of file+ 10	Destroy	<ol style="list-style-type: none"> 1. Retain until closure of file plus 10 years 2. Review for confidential destruction/deletion
⁴ Oral Parliamentary Questions files: non-routine nature	Permanent	Transfer to National Archives	<ol style="list-style-type: none"> 1. Retain securely in Revenue until 30 years old 2. Transfer to National Archives
CORPORATE COMMUNICATIONS:			
Media relations records including: <ul style="list-style-type: none"> • Requests for information • Press/media queries and responses • Press releases 	Permanent	Transfer to National Archives	<ol style="list-style-type: none"> 1. Retain securely in Revenue until 30 years old 2. Transfer to National Archives
Records relating to Revenue logo and branding, event management, media library and publications	Permanent	Review for transfer to National Archives <u>or</u> further retention by Revenue	<ol style="list-style-type: none"> 1. Retain securely in Revenue until 30 years old 2. Review for either transfer to National Archives or for further retention by Revenue 3. If records are retained by Revenue, repeat step 2 (review) every 5 years 4. Transfer records to National Archives if appropriate
DATA EXCHANGE:			
External Data requests and replies including Garda and HSE [Health Service Executive]	Completion of request + 10	Destroy	<ol style="list-style-type: none"> 1. Retain until request completed plus 10 years 2. Review for confidential destruction/deletion
Data sharing/exchange agreements	Permanent	Transfer to National Archives	<ol style="list-style-type: none"> 1. Retain securely in Revenue until 30 years old 2. Transfer to National Archives

6.2.6 INFORMATION, COMMUNICATIONS AND TECHNOLOGY RECORDS:

GENERAL CLASSES OF RECORDS HELD	RETENTION PERIOD	FINAL ACTION	SCHEDULED PROCEDURES
GENERAL:			
Records relating to work plans and schedules	Current	Destroy	<ol style="list-style-type: none"> 1. Retain records while current 2. Review for confidential destruction/deletion

³ Oral PQ files that are of a routine nature concerning issues which are of no major significance to the department or the governance of Ireland: [National Archives Guidance Note 01/2015](#)

⁴ Oral PQ files that: concern issues of a contentious nature and/or cause significant public debate or concern a matter of national significance or cause significant debate within a department: [National Archives Guidance Note 01/2015](#)

ICT PROJECT RECORDS:			
ICT Project records	Permanent	Transfer to National Archives	<ol style="list-style-type: none"> 1. Retain securely in Revenue until 30 years old 2. Transfer to National Archives
ICT Project working records	Duration of project + 10	Destroy	<ol style="list-style-type: none"> 1. Retain for duration of project plus 10 years 2. Review for confidential destruction/deletion
Material relating to the development and management of Revenue website, and ROS [Revenue Online Service]	Permanent	Transfer to National Archives	<ol style="list-style-type: none"> 1. Retain securely in Revenue until 30 years old 2. Transfer to National Archives
PORTFOLIO GOVERNANCE RECORDS:			
Portfolio governance records including: <ul style="list-style-type: none"> • Status and Budget reports • Gateway reports • Portfolio roadmaps • Schemas & Schema reference records • Operational documentation 	Current year + 10	Destroy	<ol style="list-style-type: none"> 1. Retain for current year plus 10 years 2. Review for confidential destruction/deletion
ICT OPERATIONAL RECORDS:			
ICT Operational records including: <ul style="list-style-type: none"> • BRS [Business Requirements specifications] • Benefits plans • Resource profile • Web service records • Incident reports 	Current year + 10	Destroy	<ol style="list-style-type: none"> 1. Retain for current year plus 10 years 2. Review for confidential destruction/deletion
Change management framework records	Permanent	Retain in Revenue	<ol style="list-style-type: none"> 1. Retain in Revenue for reference purposes
Quality assurance framework process records	Permanent	Retain in Revenue	<ol style="list-style-type: none"> 1. Retain in Revenue for reference purposes
Automation regression suite	Permanent	Retain in Revenue	<ol style="list-style-type: none"> 1. Retain in Revenue for reference purposes
DOMAIN:			
Domain records	Permanent	Retain in Revenue	<ol style="list-style-type: none"> 1. Retain in Revenue for reference purposes
USER ACCOUNT MANAGEMENT RECORDS:			
User account management records	Current	Destroy	<ol style="list-style-type: none"> 1. Retain records while current 2. Review for confidential destruction/deletion
User account management records: <ul style="list-style-type: none"> • Tax system audit trails • Service desk • Email gateway header • ISO standard logs 	Current year + 10	Destroy	<ol style="list-style-type: none"> 1. Retain for current year plus 10 years 2. Review for confidential destruction/deletion

ACCESS LOGS:			
System access logs	10 years from date of capture	Destroy	1. Retain for 10 years Review for confidential destruction/deletion
<ul style="list-style-type: none"> Telephone logs Remote access logs File Transfer Protocol 	2 years from date of capture	Destroy	1. Retain for 2 years Review for confidential destruction/deletion
Server/network side logs	Current year + 1	Destroy	1. Retain for current year plus 1 year Review for confidential destruction/deletion

6.3 ASSESSMENT AND COLLECTION

6.3.1 GENERAL ADMINISTRATIVE RECORDS:

GENERAL CLASSES OF RECORDS HELD	RETENTION PERIOD	FINAL ACTION	SCHEDULED PROCEDURES
COMPLAINTS:			
Complaints records	Closure of complaint + 10	Destroy	<ol style="list-style-type: none"> 1. Retain until closure of complaint plus 10 years 2. Review for confidential destruction/deletion 3. If complaint is escalated e.g. results in court proceedings or investigation by mediation bodies, retain records permanently and review for transfer to National Archives when 30 years old.
REGISTERS AND LISTS:			
Lists, registers and logs of: cases; payments; audits; reviews; refunds; interventions; surcharge waivers; expressions of doubt etc.	Permanent	Review for transfer to National Archives or further retention by Revenue	<ol style="list-style-type: none"> 1. Retain securely in Revenue until 30 years old 2. Review for either transfer to National Archives or for further retention by Revenue 3. If records are retained by Revenue, repeat step 2 (review) every 5 years 4. Transfer records to National Archives if appropriate
REGISTRATION:			
Registration records including: <ul style="list-style-type: none"> • TR1 and TR2 • PREM [Pay related employer] • Reporting entity registration 	Duration of registration + 10	Review for disposal or further retention	<ol style="list-style-type: none"> 1. Retain for duration of registration plus 10 years 2. Review for either permanent retention or confidential destruction/deletion

			3. If records are retained, review for transfer to National Archives when 30 years old
AUDIT AND COMPLIANCE:			
Audit and compliance records including: <ul style="list-style-type: none"> • Compliance intervention records • Audit working papers • Avoidance case files • Referrals to Office of Director of Corporate Enforcement • RCM [Revenue case management] intervention records • Comptroller and Auditor General records 	Completion of audit / intervention + 10	Review for disposal <u>or</u> further retention	<ol style="list-style-type: none"> 1. Retain for duration of audit/intervention plus 10 years 2. Review for either permanent retention <u>or</u> confidential destruction/deletion 3. If records are retained, review for transfer to National Archives when 30 years old
Interpretation queries records	Permanent	Review for transfer to National Archives <u>or</u> further retention by Revenue	<ol style="list-style-type: none"> 1. Retain securely in Revenue until 30 years old 2. Review for either transfer to National Archives <u>or</u> for further retention by Revenue 3. If records are retained by Revenue, repeat step 2 (review) every 5 years 4. Transfer records to National Archives if appropriate
Technical service queries	Permanent	Review for transfer to National Archives <u>or</u> further retention by Revenue	<ol style="list-style-type: none"> 1. Retain securely in Revenue until 30 years old 2. Review for either transfer to National Archives <u>or</u> for further retention by Revenue 3. If records are retained by Revenue, repeat step 2 (review) every 5 years 4. Transfer records to National Archives if appropriate
1890:			
⁵ 1890 phone call recordings	6 months	Destroy	<ol style="list-style-type: none"> 1. Recordings should be retained for a maximum of 6 months, except where it is retained specifically in the context of an enquiry of investigation 2. Review for confidential destruction/ deletion/ overwriting
QUALITY ASSURANCE:			
Quality assurance reports: <ul style="list-style-type: none"> • IT [Income Tax] • CT [Corporation Tax] 	Current year + 1	Destroy	<ol style="list-style-type: none"> 1. Retain for current year plus 1 year

⁵ In general, all recorded telephone calls will be deleted within six months of their recording unless specific business needs require retention for longer periods. In particular, certain calls e.g. relating to Direct Debit payments will be retained for the periods necessary to comply with the relevant regulatory framework: **Revenue Telephone Security Procedures**

<ul style="list-style-type: none"> • PAYE [Pay as You Earn] • 1890 • Compliance interventions 			2. Review for confidential destruction/deletion

6.3.2 TAX AND DUTY RECORDS:

GENERAL CLASSES OF RECORDS HELD	RETENTION PERIOD	FINAL ACTION	SCHEDULED PROCEDURES
TAX CLEARANCE:			
Tax Clearance records	Current year + 10	Destroy	<ol style="list-style-type: none"> 1. Retain while current plus 10 years 2. Review for confidential destruction/deletion
Tax clearance: SIPO [Standards in Public office] records	Permanent	Transfer to National Archives	<ol style="list-style-type: none"> 1. Retain securely in Revenue until 30 years old 2. Transfer to National Archives
TAX RELIEF AND EXEMPTIONS:			
Relief and exemption records including records relating to grants, incentives and schemes	Current year + 10	Review for disposal <u>or</u> further retention	<ol style="list-style-type: none"> 1. Retain for current year plus 10 years 2. Review for either permanent retention <u>or</u> confidential destruction/deletion 3. If records are retained, review for transfer to National Archives when 30 years old
Records relating to relief for gifts for education in the arts	Permanent	Review for transfer to National Archives <u>or</u> further retention by Revenue	<ol style="list-style-type: none"> 1. Retain securely in Revenue until 30 years old 2. Review for either transfer to National Archives <u>or</u> for further retention by Revenue 3. If records are retained by Revenue, repeat step 2 (review) every 5 years 4. Transfer records to National Archives if/when appropriate
Records relating to donation of heritage items and property	Permanent	Review for transfer to National Archives <u>or</u> further retention by Revenue	<ol style="list-style-type: none"> 1. Retain securely in Revenue until 30 years old 2. Review for either transfer to National Archives <u>or</u> for further retention by Revenue 3. If records are retained by Revenue, repeat step 2 (review) every 5 years 4. Transfer records to National Archives if/when appropriate
Artist exemption records	Permanent	Review for transfer to National Archives <u>or</u> further	<ol style="list-style-type: none"> 1. Retain securely in Revenue until 30 years old

		retention by Revenue	<ol style="list-style-type: none"> Review for either transfer to National Archives or for further retention by Revenue If records are retained by Revenue, repeat step 2 (review) every 5 years Transfer records to National Archives if/when appropriate
REFUND AND REPAYMENT:			
Tax and duty refund and repayment records	Current year + 10	Review for disposal or further retention	<ol style="list-style-type: none"> Retain for current year plus 10 years Review for either permanent retention or confidential destruction/deletion If records are retained, review for transfer to National Archives when 30 years old
PERSONAL TAXES:			
Personal taxes records relating to: <ul style="list-style-type: none"> • PAYE • Self-Assessment • Capitals Gains Tax • Remittance assessment • Death cases 	Current year + 10	Destroy	<ol style="list-style-type: none"> Retain for current year plus 10 years Review for confidential destruction/deletion
Returns of income: <ul style="list-style-type: none"> • Form 12: PAYE • P30 Employer returns 	Current year + 10	Destroy	<ol style="list-style-type: none"> Retain for current year plus 10 years Review for confidential destruction/deletion
Returns of income: <ul style="list-style-type: none"> • Form 11: Self-Assessment • P35 Employer returns 	Current + 10	Review	<ol style="list-style-type: none"> Retain while current plus 10 years Review for further retention or confidential destruction (retain records if required for pension calculation or tax relief purposes)
Personal taxes records relating to: <ul style="list-style-type: none"> • Capital Acquisitions Tax • Probate Tax 	Permanent	Review for transfer to National Archives or further retention by Revenue	<ol style="list-style-type: none"> Retain securely in Revenue until 30 years old Review for either transfer to National Archives or for further retention by Revenue If records are retained by Revenue, repeat step 2 (review) every 5 years Transfer records to National Archives if/when appropriate
BUSINESS TAXES:			
Business taxes records including: <ul style="list-style-type: none"> • Corporation tax records • RTC [Relevant Contracts Tax] Trusts records 	Current + 10	Destroy	<ol style="list-style-type: none"> Retain while current plus 10 years Review for confidential destruction/deletion

<ul style="list-style-type: none"> • Trading case records • Big ticket leasing records • Withholding tax records • Energy tax records • Receivership records • Third party returns and payment records • Funds • Life Assurance • Unit Trusts • REIT [Real Estate Investment Trust] 			
Business taxes records: <ul style="list-style-type: none"> • Case files where R&D [Research and Development] expert appointed • R&D Panel records 	Permanent	Review for transfer to National Archives or further retention by Revenue	<ol style="list-style-type: none"> 1. Retain securely in Revenue until 30 years old 2. Review for either transfer to National Archives or for further retention by Revenue 3. If records are retained by Revenue, repeat step 2 (review) every 5 years 4. Transfer records to National Archives if/when appropriate
Business taxes records relating to: <ul style="list-style-type: none"> • Petroleum and mining • Tonnage tax • Bank levies 	Permanent	Review for transfer to National Archives or further retention by Revenue	<ol style="list-style-type: none"> 1. Retain securely in Revenue until 30 years old 2. Review for either transfer to National Archives or for further retention by Revenue 3. If records are retained by Revenue, repeat step 2 (review) every 5 years 4. Transfer records to National Archives if/when appropriate
PROPERTY TAXES:			
Property tax records relating to: <ul style="list-style-type: none"> • Local property tax • Incentive schemes • Disposal of assets 	Current + 10	Destroy	<ol style="list-style-type: none"> 1. Retain while current plus 10 years 2. Review for confidential destruction/deletion
Property tax records relating to: <ul style="list-style-type: none"> • Estate duty • Significant buildings and gardens • Discretionary Trust tax 	Permanent	Review for transfer to National Archives or further retention by Revenue	<ol style="list-style-type: none"> 1. Retain securely in Revenue until 30 years old 2. Review for either transfer to National Archives or for further retention by Revenue 3. If records are retained by Revenue, repeat step 2 (review) every 5 years 5. Transfer records to National Archives if/when appropriate
VAT [VALUE ADDED TAX]:			
VAT records including: <ul style="list-style-type: none"> • Applications and authorisations 	Current + 10	Destroy	<ol style="list-style-type: none"> 1. Retain while current plus 10 years

<ul style="list-style-type: none"> VAT intervention records VAT returns including RTDs [Return of Trader Details] VAT estimates 			2. Review for confidential destruction/deletion
VAT interpretation records	Permanent	Transfer to National Archives	<ol style="list-style-type: none"> 1. Retain securely in Revenue until 30 years old 2. Transfer to National Archives
EXCISE:			
Excise records: <ul style="list-style-type: none"> Registered consignee records Court certificates 	Permanent	Review for transfer to National Archives or further retention by Revenue	<ol style="list-style-type: none"> 1. Retain securely in Revenue until 30 years old 2. Review for either transfer to National Archives or for further retention by Revenue 3. If records are retained by Revenue, repeat step 2 (review) every 5 years 4. Transfer records to National Archives if/when appropriate
<ul style="list-style-type: none"> Excise applications and approvals Excise returns 	Current + 10	Review for disposal or further retention	<ol style="list-style-type: none"> 1. Retain while current plus 10 years 2. Review for either permanent retention or confidential destruction/deletion 3. If records are retained, review for transfer to National Archives when 30 years old
Excise records: <ul style="list-style-type: none"> Registered consignee records: temporary Tax warehouse records Excise control records APT [Alcohol Products Tax] records EMCS [Excise Movement and Control System] records Warrant records 	Current + 10	Destroy	<ol style="list-style-type: none"> 1. Retain while current plus 10 years 2. Review for confidential destruction/deletion
Records of fines, penalties and offences	Permanent	Review for transfer to National Archives or further retention by Revenue	<ol style="list-style-type: none"> 1. Retain securely in Revenue until 30 years old 2. Review for either transfer to National Archives or for further retention by Revenue 3. If records are retained by Revenue, repeat step 2 (review) every 5 years 4. Transfer records to National Archives if/when appropriate
Excise licence/bond/cover note records	Current + 10	Review for disposal or further retention	<ol style="list-style-type: none"> 1. Retain while current plus 10 years

			<ol style="list-style-type: none"> Review for either permanent retention or confidential destruction/deletion If records are retained, review for transfer to National Archives when 30 years old
VRT [VEHICLE REGISTRATION TAX]:			
VRT records: <ul style="list-style-type: none"> Returns and appeals records VRT 17 forms NCTS [National Car Testing Service] records Transfer of residence records 	Duration of registration (of vehicle) + 10	Destroy	<ol style="list-style-type: none"> Retain for duration of registration of vehicle plus 10 years Review for confidential destruction/deletion
VRT records: <ul style="list-style-type: none"> VRT amendment and deletion records VRT declarations of conversions VRT requests for information from register of vehicles 	Permanent	Review for transfer to National Archives or further retention by Revenue	<ol style="list-style-type: none"> Retain securely in Revenue until 30 years old Review for either transfer to National Archives or for further retention by Revenue If records are retained by Revenue, repeat step 2 (review) every 5 years Transfer records to National Archives if/when appropriate
STAMP DUTY:			
E-stamping and SDAS [Stamp Duty Administration System] records: records on E-stamping and SDAS systems	Permanent	Retain in Revenue	<ol style="list-style-type: none"> Retain in Revenue for reference purposes
Stamp duty returns: ST21s	Permanent	Retain in Revenue	<ol style="list-style-type: none"> Retain in Revenue for reference purposes
Stamp duty records relating to instruments: records not on e-stamping or SDAS systems	Current year + 25	Destroy	<ol style="list-style-type: none"> Retain for current year plus 25 years Review for confidential destruction/deletion
Stamp duty records: <ul style="list-style-type: none"> CREST [Electronic Share Trading] files CCD [Company Capital Duty] records 	Current + 10	Destroy	<ol style="list-style-type: none"> Retain while current plus 10 years Review for confidential destruction/deletion
Stamp Duty contact records with external bodies including: <ul style="list-style-type: none"> PSRA [Property Services Regulatory Authority] PRA [Property Registration Authority] Comptroller and Auditor General Law society 	Permanent	Review for transfer to National Archives or further retention by Revenue	<ol style="list-style-type: none"> Retain securely in Revenue until 30 years old Review for either transfer to National Archives or for further retention by Revenue If records are retained by Revenue, repeat step 2 (review) every 5 years Transfer records to National Archives if/when appropriate

PRSI [PAY RELATED SOCIAL INSURANCE]:			
Records relating to collection of PRSI for DEASP [Department of Employment Affairs and Social Protection]	Current + 10	Review for disposal or further retention	<ol style="list-style-type: none"> 1. Retain while current plus 10 years 2. Review for either permanent retention or confidential destruction/deletion (retain records if required for pension calculation or tax relief purposes)
SERVICE AND TRANSACTION TAXES RECORDS:			
Service and transaction tax records	Current + 10	Destroy	<ol style="list-style-type: none"> 1. Retain while current plus 10 years 2. Review for confidential destruction/deletion
E-Levy records: <ul style="list-style-type: none"> • Estimates/Warrants/Seizure Clearance • Solicitor Referrals/Write-outs/NOA • E-Levy Final Demands 	Permanent	Review for transfer to National Archives or further retention by Revenue	<ol style="list-style-type: none"> 1. Retain securely in Revenue until 30 years old 2. Review for either transfer to National Archives or for further retention by Revenue 3. If records are retained by Revenue, repeat step 2 (review) every 5 years 4. Transfer records to National Archives if appropriate

6.3.3 CUSTOMS RECORDS:

GENERAL CLASSES OF RECORDS HELD	RETENTION PERIOD	FINAL ACTION	SCHEDULED PROCEDURES
COLLECTION/PROCESSING:			
Registered consignee records	Permanent	Review for transfer to National Archives or further retention by Revenue	<ol style="list-style-type: none"> 1. Retain securely in Revenue until 30 years old 2. Review for either transfer to National Archives or for further retention by Revenue 3. If records are retained by Revenue, repeat step 2 (review) every 5 years 4. Transfer records to National Archives if/when appropriate
Temporary registered consignee records	Current + 10	Destroy	<ol style="list-style-type: none"> 1. Retain while current plus 10 years 2. Review for confidential destruction/deletion
Customs collections records: <ul style="list-style-type: none"> • Declarations records • Evaluation and monitoring records • Customs charges refund records 	Current + 10	Destroy	<ol style="list-style-type: none"> 1. Retain while current plus 10 years 2. Review for confidential destruction/deletion

<ul style="list-style-type: none"> Receipts for payment Customs charge reassessment records SAD [Single Administrative Document] Origin verifications Origin simplified procedure authorisations and REX [Registered Exporters System] registrations Valuation orders BTI [Binding Tariff Information] records 			
<p>Customs collections records:</p> <ul style="list-style-type: none"> Detection records/seizure records PWEI [Procedure with Economic Impact] authorisation records Customs Query Files 	Permanent	Review for transfer to National Archives or further retention by Revenue	<ol style="list-style-type: none"> 1. Retain securely in Revenue until 30 years old 2. Review for either transfer to National Archives or for further retention by Revenue 3. If records are retained by Revenue, repeat step 2 (review) every 5 years 4. Transfer records to National Archives if/when appropriate
Intelligence bulletins (national and local)	Current + 6	Destroy	<ol style="list-style-type: none"> 1. Retain while current plus 6 years 2. Review for confidential destruction/deletion
SHIPPING RECORDS AND NATIONAL MARITIME UNIT RECORDS:			
<p>Shipping records including:</p> <ul style="list-style-type: none"> Ship Manifests/registers Registers of shipping, yachts and fishingboats Technical ships records Receiver of wrecks records Boarding records Light dues records 	Permanent	Review for transfer to National Archives or further retention by Revenue	<ol style="list-style-type: none"> 1. Retain securely in Revenue until 30 years old 2. Review for either transfer to National Archives or for further retention by Revenue 3. If records are retained by Revenue, repeat step 2 (review) every 5 years 4. Transfer records to National Archives if/when appropriate
Frontier controls/operations records	Permanent	Review for transfer to National Archives or further retention by Revenue	<ol style="list-style-type: none"> 1. Retain securely in Revenue until 30 years old 2. Review for either transfer to National Archives or for further retention by Revenue 3. If records are retained by Revenue, repeat step 2 (review) every 5 years 4. Transfer records to National Archives if/when appropriate
Safety equipment servicing records	Current year + 10	Destroy	<ol style="list-style-type: none"> 1. Retain for current year plus 10 years

			2. Review for confidential destruction/deletion
ENFORCEMENT RECORDS:			
National Intelligence Register records	Current + 10	Destroy	1. Retain while current plus 10 years 2. Review for confidential destruction/deletion
Records on CNET [Customs Network Enforcement Tool] system	Current + 10	Destroy	1. Retain while current plus 10 years 2. Review for confidential destruction/deletion
Records relating to state lab (including details of samples sent)	Current + 10	Destroy	1. Retain while current plus 10 years 2. Review for confidential destruction/deletion

6.3.4 INVESTIGATIONS, PROSECUTIONS AND LEGAL RECORDS:

GENERAL CLASSES OF RECORDS HELD	RETENTION PERIOD	FINAL ACTION	SCHEDULED PROCEDURES
INVESTIGATIONS:			
Investigation records including: <ul style="list-style-type: none"> Investigation case files Direct and indirect tax investigations Joint Customs Operation Records Europol Records Offshore assets investigations Confidential investigation reports 	Permanent	Review for transfer to National Archives or further retention by Revenue	1. Retain securely in Revenue until 30 years old 2. Review for either transfer to National Archives or for further retention by Revenue 3. If records are retained by Revenue, repeat step 2 (review) every 5 years 4. Transfer records to National Archives if/when appropriate
PROSECUTION:			
Prosecution case files	Permanent	Review for transfer to National Archives or further retention by Revenue	1. Retain securely in Revenue until 30 years old 2. Review for either transfer to National Archives or for further retention by Revenue 3. If records are retained by Revenue, repeat step 2 (review) every 5 years 4. Transfer records to National Archives if/when appropriate
Prosecution records: <ul style="list-style-type: none"> Records removed under search warrant/acquired under production order Records obtained from audit officers 	Permanent	Review for transfer to National Archives or further	1. Retain securely in Revenue until 30 years old 2. Review for either transfer to National Archives or for further retention by Revenue

		retention by Revenue	<ol style="list-style-type: none"> If records are retained by Revenue, repeat step 2 (review) every 5 years Transfer records to National Archives if/when appropriate
Prosecution records: <ul style="list-style-type: none"> Large Tax: Criminal/ indictable prosecutions Second Tier Prosecutions/ summary prosecutions Proceeds of Crime records 	Permanent	Review for transfer to National Archives or further retention by Revenue	<ol style="list-style-type: none"> Retain securely in Revenue until 30 years old Review for either transfer to National Archives or for further retention by Revenue If records are retained by Revenue, repeat step 2 (review) every 5 years Transfer records to National Archives if/when appropriate
Prosecution records: <ul style="list-style-type: none"> Fixed Civil Penalty records Non-Filer Prosecution records 	Closure of case + 10	Review for disposal or further retention	<ol style="list-style-type: none"> Retain until closure of case plus 10 years Review for either permanent retention or confidential destruction/deletion If records are retained, review for transfer to National Archives when 30 years old
VIES [VAT Information Exchange System] and Intrastat prosecution records	Closure of case + 6	Destroy	<ol style="list-style-type: none"> Retain until closure of case plus 6 years Review for confidential destruction/deletion
VAT prosecution records	Permanent	Review for transfer to National Archives or further retention by Revenue	<ol style="list-style-type: none"> Retain securely in Revenue until 30 years old Review for either transfer to National Archives or for further retention by Revenue If records are retained by Revenue, repeat step 2 (review) every 5 years Transfer records to National Archives if/when appropriate
LEGAL:			
Legal Advice records	Permanent	Review for transfer to National Archives or further retention by Revenue	<ol style="list-style-type: none"> Retain securely in Revenue until 30 years old Review for either transfer to National Archives or for further retention by Revenue If records are retained by Revenue, repeat step 2 (review) every 5 years Transfer records to National Archives if/when appropriate
Tax appeals records	Permanent	Review for transfer to National	<ol style="list-style-type: none"> Retain securely in Revenue until 30 years old

		Archives or further retention by Revenue	<ol style="list-style-type: none"> Review for either transfer to National Archives or for further retention by Revenue If records are retained by Revenue, repeat step 2 (review) every 5 years Transfer records to National Archives if/when appropriate
Direct and indirect taxation records: <ul style="list-style-type: none"> Litigation Records: civil Taxed Geared Civil Penalty records 	Closure of case + 10	Review for disposal or further retention	<ol style="list-style-type: none"> Retain until closure of case plus 10 years Review for either permanent retention or confidential destruction/deletion If records are retained, review for transfer to National Archives when 30 years old
Commercial Litigation records: <ul style="list-style-type: none"> Restoration records Examinership records Recovery of legal costs/taxation of costs 	Current + 10	Review for disposal or further retention	<ol style="list-style-type: none"> Retain while current plus 10 years Review for either permanent retention or confidential destruction/deletion If records are retained, review for transfer to National Archives when 30 years old
Bankruptcy records	Duration of bankruptcy + 10	Review for disposal or further retention	<ol style="list-style-type: none"> Retain for duration of bankruptcy plus 10 years Review for either permanent retention or confidential destruction/deletion If records are retained, review for transfer to National Archives when 30 years old
Liquidation records	Duration of liquidation + 10	Review for disposal or further retention	<ol style="list-style-type: none"> Retain for duration of liquidation plus 10 years Review for either permanent retention or confidential destruction/deletion If records are retained, review for transfer to National Archives when 30 years old

6.3.5 DEBT COLLECTION RECORDS:

GENERAL CLASSES OF RECORDS HELD	RETENTION PERIOD	FINAL ACTION	SCHEDULED PROCEDURES
Debt collection records: <ul style="list-style-type: none"> Mitigation of court imposed fines Phoenix case files 	Permanent	Review for transfer to National Archives or further	<ol style="list-style-type: none"> Retain securely in Revenue until 30 years old

<ul style="list-style-type: none"> Enforcement management case files TRS [Tax Relief at Source] records SSIA [Special Saving Incentive Account] records 		retention by Revenue	<ol style="list-style-type: none"> Review for either transfer to National Archives or for further retention by Revenue If records are retained by Revenue, repeat step 2 (review) every 5 years Transfer records to National Archives if/when appropriate
Debt collection records: <ul style="list-style-type: none"> Dedicated enforcement case files Central write-out files Debt management task force records Charities case files 	Current + 10	Review for disposal or further retention	<ol style="list-style-type: none"> Retain while current plus 10 years Review for either permanent retention or confidential destruction/deletion If records are retained, review for transfer to National Archives when 30 years old
Debt collection records: <ul style="list-style-type: none"> Small Business Unit: instalment records Mutual assistance case files 	Current + 7	Review for disposal or further retention	<ol style="list-style-type: none"> Retain while current plus 7 years Review for either permanent retention or confidential destruction/deletion If records are retained, review for transfer to National Archives when 30 years old
Debt collection records: <ul style="list-style-type: none"> Paid and unpaid certificates Warning listings Enforcement edit lists Seizure clearance 	Current + 3	Review for disposal or further retention	<ol style="list-style-type: none"> Retain while current plus 3 years Review for either permanent retention or confidential destruction/deletion If records are retained, review for transfer to National Archives when 30 years old
Debt management case files	Closure of case + 2	Review for disposal or further retention	<ol style="list-style-type: none"> Retain until closure of case plus 2 years Review for either permanent retention or confidential destruction/deletion If records are retained, review for transfer to National Archives when 30 years old

6.3.6 INTERNATIONAL RELATIONS RECORDS:

GENERAL CLASSES OF RECORDS HELD	RETENTION PERIOD	FINAL ACTION	SCHEDULED PROCEDURES
OECD [ORGANISATION FOR ECONOMIC COOPERATION AND DEVELOPMENT]:			
OECD records	Permanent	Transfer to National Archives	<ol style="list-style-type: none"> Retain securely in Revenue until 30 years old Transfer to National Archives

EU [EUROPEAN UNION]:			
Records relating to EU including: <ul style="list-style-type: none"> Legislative proposals EU courts of Justice EU Commission State aid initiatives 	Permanent	Transfer to National Archives	<ol style="list-style-type: none"> 1. Retain securely in Revenue until 30 years old 2. Transfer to National Archives
VIMA [VIES, INTRASTAT AND MUTUAL ASSISTANCE]:			
Mutual assistance records (including mutual legal assistance records)	Permanent	Review for transfer to National Archives or further retention by Revenue	<ol style="list-style-type: none"> 1. Retain securely in Revenue until 30 years old 2. Review for either transfer to National Archives or for further retention by Revenue 3. If records are retained by Revenue, repeat step 2 (review) every 5 years 4. Transfer records to National Archives if/when appropriate
AEOI [Automatic Exchange of Information] records	Permanent	Review for transfer to National Archives or further retention by Revenue	<ol style="list-style-type: none"> 1. Retain securely in Revenue until 30 years old 2. Review for either transfer to National Archives or for further retention by Revenue 3. If records are retained by Revenue, repeat step 2 (review) every 5 years 4. Transfer records to National Archives if/when appropriate
<ul style="list-style-type: none"> Intrastat trader records Intrastat registration records 	Current year + 2	Destroy	<ol style="list-style-type: none"> 1. Retain for current year plus 2 years 2. Review for confidential destruction/deletion
TAX TREATIES:			
Records relating to negotiation of tax treaties and/or tax information exchange agreements	Permanent	Transfer to National Archives	<ol style="list-style-type: none"> 1. Retain securely in Revenue until 30 years old 2. Transfer to National Archives
MAP [Mutual Agreement Procedure]	Permanent	Review for transfer to National Archives or further retention by Revenue	<ol style="list-style-type: none"> 1. Retain securely in Revenue until 30 years old 2. Review for either transfer to National Archives or for further retention by Revenue 3. If records are retained by Revenue, repeat step 2 (review) every 5 years 4. Transfer records to National Archives if/when appropriate
Treaty related interpretation queries	Permanent	Review for transfer to National Archives or	<ol style="list-style-type: none"> 1. Retain securely in Revenue until 30 years old

		further retention by Revenue	<ol style="list-style-type: none"> Review for either transfer to National Archives or for further retention by Revenue If records are retained by Revenue, repeat step 2 (review) every 5 years Transfer records to National Archives if/when appropriate
TRANSFER PRICING:			
Transfer Pricing records including: <ul style="list-style-type: none"> Case files EU Joint Transfer Pricing Forum MAP and APA [Advance Pricing Agreement] statistics records 	Permanent	Review for transfer to National Archives or further retention by Revenue	<ol style="list-style-type: none"> Retain securely in Revenue until 30 years old Review for either transfer to National Archives or for further retention by Revenue If records are retained by Revenue, repeat step 2 (review) every 5 years Transfer records to National Archives if/when appropriate
EXCHANGE OF INFORMATION:			
International communications records including queries and requests	Current + 10	Review for disposal or further retention	<ol style="list-style-type: none"> Retain while current plus 10 years Review for either permanent retention or confidential destruction/deletion If records are retained, review for transfer to National Archives when 30 years old
Exchange of Tax Rulings records	Current + 10	Review for disposal or further retention	<ol style="list-style-type: none"> Retain while current plus 10 years Review for either permanent retention or confidential destruction/deletion If records are retained, review for transfer to National Archives when 30 years old
SEED [System for Exchange of Excise Data] & GMS [Guaranteed Management System] records	Current + 10	Destroy	<ol style="list-style-type: none"> Retain while current plus 10 years Review for confidential destruction/deletion

DETAILS OF FINAL ACTIONS

RETENTION PERIOD	FINAL ACTION	DETAILS
CURRENT/CURRENT YEAR +?	DESTROY	FOR RECORDS WHICH IN GENERAL HAVE NO LONG TERM ENDURING VALUE AS ARCHIVES AND CAN BE DISPOSED OF WHEN THEIR RETENTION PERIOD HAS EXPIRED.
CURRENT/CURRENT YEAR +?	REVIEW FOR DISPOSAL <u>OR</u> FURTHER RETENTION	FOR RECORDS WHICH COULD POSSIBLY BE REQUIRED FURTHER AFTER THE RETENTION PERIOD HAS ELAPSED.
PERMANENT	TRANSFER TO NATIONAL ARCHIVES	FOR RECORDS WITH ARCHIVAL VALUE THAT CAN BE TRANSFERRED TO THE NATIONAL ARCHIVES WHEN THEY REACH 30 YEARS OLD
PERMANENT	REVIEW FOR TRANSFER TO NATIONAL ARCHIVES <u>OR</u> FURTHER RETENTION BY REVENUE	FOR RECORDS WHICH HAVE ARCHIVAL VALUE BUT MAY NEED TO BE RETAINED BY REVENUE AFTER THEY REACH 30 YEARS OLD FOR LEGAL OR OTHER REASONS E.G. CONTAIN TAXPAYER CONFIDENTIAL INFORMATION
PERMANENT	RETAIN IN REVENUE	FOR RECORDS THAT ARE REQUIRED FOR CONTINUED USE OR REFERENCE PURPOSES

GLOSSARY OF TERMS

ARCHIVES	RECORDS RETAINED PERMANENTLY BY REVENUE DUE TO THEIR LONG-TERM REFERENCE, EVIDENTIAL OR HISTORICAL VALUE.
CONFIDENTIAL DESTRUCTION.....	DISPOSAL OF RECORDS BY CONFIDENTIAL MEANS, E.G. CONFIDENTIAL SHREDDING.
CURRENT RECORD	ANY LIVE/ACTIVE RECORD USED BY REVENUE.
DISPOSAL AUTHORISATION	UNDER THE TERMS OF THE NATIONAL ARCHIVES ACT 1986, A DISPOSAL AUTHORISATION SIGNED BY THE DIRECTOR OF THE NATIONAL ARCHIVES IS REQUIRED PRIOR TO DISPOSING OF <u>ANY</u> REVENUE RECORD.
FINAL ACTION	FINAL ACTION TO BE TAKEN FOR RECORD SERIES.
GENERAL CLASSES OF RECORDS HELD	HIGH LEVEL SERIES OF RECORDS (ORGANISED BY FUNCTION).
NATIONAL ARCHIVES	NATIONAL INSTITUTION WHICH HOLDS, PRESERVES AND MAKES AVAILABLE FOR PUBLIC INSPECTION RECORDS OF THE IRISH STATE.
PERMANENT.....	RETAIN INDEFINITELY.
SCHEDULED PROCEDURES.....	RETENTION INSTRUCTIONS
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 1986 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 1986, 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

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