



States of
Guernsey

Revenue Service Document Retention, Destruction & Archive Policy

Introduction

This Policy covers the retention and destruction of all information held by the Revenue Service (“RS”), in any format (including paper, electronic, computer, microfiche, etc.) It also ensures the Revenue Service (“RS”) is compliant with the Data Protection (Bailiwick of Guernsey) Law, 2017 (“DP Law”).

It aims to ensure that information is publicly available on how long RS data is kept for, where information is stored and how it is destroyed when needed.

Information about the confidentiality and security of information collected by the RS and the rights of individuals is available in the [Privacy Notice](#).

The Director of RS (“the Director”) is accountable for ensuring that this policy is implemented throughout the Revenue Service.

Overall Policy Statement

The RS Policy is that information (in any format) should be kept securely while it is of use, and then securely disposed of when it is no longer required in accordance with the requirements of the DP Law.

General Guidance

The DP Law requires that personal information must be relevant, adequate and not excessive, used for the purposes for which it was collected and not kept for longer than necessary. As a result, it is the RS policy to destroy information when it’s useful life is at an end.

Useful life span of information

The useful life-span of information can vary considerably. Very little needs to be kept permanently, yet other information may need to be kept for a period of years. Information collected/held by RS must be:

1. Required under legislation or otherwise legitimately obtained for the purposes for which it is held.
2. Stored appropriately, having regard to the sensitivity and confidentiality of it.
3. Retrievable and easily traced, taking into account the purpose for which it is kept.
4. Kept only as long as necessary.
5. Disposed of appropriately to prevent it falling into the hands of unauthorised persons.

Litigation or historical interest

The potential use of information in litigation, or for historical purposes, and materials retained for statistical, training or reference purposes (for establishing precedents, ensuring consistency of approach or containing legal opinion) is also destroyed when it is no longer required for its original purpose. If letters (or other correspondence) are kept for training purposes, any personal data, such as names and addresses will be redacted.

Documents

Incoming Correspondence

Any case specific documents that the RS receives that are scanned into the Electronic Document Management (EDM) System are held for a period of 30 years, (or indefinitely where appropriate). If the documents aren't scanned onto EDM they can be held in their original format for a period of 7 years (unless the document is required to determine an individual's pension entitlement, in which case the document will be retained indefinitely).

Where documents are scanned, the original is held in a "day box" for 12 months and then the original is securely destroyed.

Where documents relate to an investigation being undertaken by the RS they may be kept for a period of 6 years following the end of the year in which the investigation was concluded, after which the documents are deleted.

Outgoing Correspondence

When a document is produced from within the RS, relating to someone's income tax affairs, the original is sent to the addressee(s) and a copy is retained within the EDM system, and held for a period of 30 years. The EDM record is then the prime record of the RS and it would be treated as the "original".

When a document is produced from within the RS, relating to someone's contributions, the original is sent to the addressee(s) and a copy is retained in a physical file and/or stored electronically, and will ordinarily be kept for a period of 7 years (unless the document is required to determine an individual's pension entitlement, in which case the document will be retained indefinitely).

Where documents relate to an investigation being undertaken by the RS they may be kept for a period of 6 years following the end of the year in which the investigation was concluded, after which the documents are deleted.

Internal Documents

In addition to incoming and outgoing correspondence, file notes are created within the RS (for example, notes of meetings, telephone conversations with customers, review notes, etc) and these notes may be held for a period of 30 years (or indefinitely where appropriate).

Minimum Retention Periods – documents

The minimum retention period begins at the end of the calendar year following the last entry on the document.

Paper

- Income tax correspondence that has not been scanned, over 7 years old, will be securely destroyed as soon as practicable;
- Correspondence that has been scanned will be kept for 12 months and then it will be securely destroyed;
- Case specific tax compliance folders will be kept for 7 years (the current year plus the previous 6 years) after the end of the investigation and will then be securely destroyed;
- Contribution paper files are kept for as long as is necessary; and
- Files that relate to the management of the RS will be kept indefinitely or until the Director considers that they no longer serve a useful purpose.

Reports

Each section within the RS produces bespoke reports which have varying retention periods. Once the retention period has passed the reports are destroyed.

Minimum Retention Periods – software

EDM

This is the system that records all correspondence/contact with RS customers, relating to someone's tax affairs. Data is retained for a period of 30 years on the live system. After this time the data will be removed and destroyed.

ITAX

ITAX is the system that records all employment, assessment and payment information for RS customers, in relation to their tax affairs. It is backed up on a daily basis and these records are destroyed after 1 week. Records on ITAX are retained for a period of 30 years. After this time the data will be removed and destroyed.

SIR

SIR is the system that stores information on customers' social security contributions. Records are kept indefinitely as they are used for pension and benefit purposes, and the individual's contribution history is needed until they die.

Doc.XP

This is the system that is used to hold the employers' archived contributions records. Records are kept indefinitely as they are used for pension and benefit purposes, and the individual's contribution history is needed until they die.

Pay.net

This is the system that is used to record and allocate payments to the States, with a separate, secured, section used purely for tax payments. This is a corporate system, therefore, the retention policy is governed by the corporate retention and disposal policy.

Returns Creator

Returns Creator is the means (software) by which employers and companies provide information to the RS on wages. The system is in the process of being developed (during 2020) to enable employers to delete records, in accordance with the employers' own retention policies.

The Box

Both the Income Tax and Contributions Teams have separate software solutions called "the Box". This software is used to validate and process employer returns of wages and saves the original record received from the employer. The Box is being developed (during 2020) to enable the data to be removed and destroyed after 7 years.

Distribution Reporter

Distribution Reporter is the means (software) by which companies provide information to the RS on distributions and/or qualifying loans paid. The system is in the process of being developed (during 2020) to enable companies to delete records, in accordance with the companies' own retention policies.

Eforms

The eforms system, which customers use to submit their annual income tax returns, shows completed/submitted forms for a period of 6 years. After this time has passed the out of date year will be removed and destroyed.

Eforms submitted to RS will form part of the customers' records on EDM and will be kept accordingly.

A Corporate Service provider return shows a global profit figure (before tax) for the companies it administers. The data is stored on the XML document submitted and also within a SQL server database. It is not loaded into either the ITAX system or EDM as it does not relate to a specific company.

Microfiche

Records are kept indefinitely as they are used for pension purposes.

Emails

Emails containing personal data are deleted once the email has been copied to the customer's record. If that record is held on EDM then it will remain for 30 years.

Information exchanged

Documents and information which have been exchanged, under an international/reciprocal agreement, will be held, securely, for a maximum of 6 years following the end of the year in which it was considered to have been completed. This includes the Information Gateway Online Report (IGOR) system that is used for a number of international reporting requirements.

Where data has been received under an international agreement and relates to a customer, the relevant aspects of that data may be added to the customer's EDM record (with a relevant marking highlighting the confidentiality status of the document), in which case that data will be retained for 30 years (in accordance with the EDM retention period detailed above).

Destroying Information

Information must be disposed of when it is no longer being used or of useful purpose, or in accordance with this Policy, when the retention period has passed. Confidential information in paper format must be destroyed securely (shredded) so that privacy is maintained. Electronically stored information will be securely destroyed by permanently and irrevocably removing the data from the relevant hard drive. All electronic data storage devices must be destroyed in line with the Corporate States of Guernsey IT Directives.

Storing and Archiving Information

Information must be:

1. Kept securely so that unauthorised access or use does not take place and confidentiality is maintained
2. Sorted, labelled and indexed so that information can be quickly retrieved, taking into account the purpose for which it is being retained.

Review Period

This Policy was last updated on 10 December 2019 and will be reviewed by the Head of Policy (Deputy Director) as required but not less than every five years.