

Retention period and locations for documents

ACCOUNTING & TAX DOCUMENTS

Legislation	Documents	Term		Media	Location	Exceptions	Penalty
		Year	Specific				
Accounting legislation	Statutory books (central book, subsidiary books and inventory book)	7	From 1 January of the year following closing	Paper or digital	In Belgium or abroad via digital access from the company's registered office	Force majeure Unforeseeable circumstances	Criminal: fine of 26 up to 10,000 EUR or 50,000 EUR (in case of fraudulent intent)
	Supporting documents (invoices, credit notes, etc.)	7		Paper or digital			
	Internal documents	3		Paper or digital			
	IT		During retention period for books and documents	Paper or digital			
Direct taxes	Books and records necessary to determine taxable income	7	Until end of the 7th year/financial year after taxable period	Paper or digital	The taxpayer's business or private premises where the tax authorities may carry out inspections	Force majeure Unforeseeable circumstances	Administrative: Ex-officio assessment by the authorities or a fine of between 50 and 1,250 EUR Criminal for fraudulent intent or fraud: a fine of 250 up to 500,000 EUR or imprisonment from 8 days to 2 years, or even 5 years (if committed in the context of serious fraud)
	IT system / any other electronic device (data relating to analyses, programmes and management)	7	Until end of 7th year/financial year after taxable period in which the system was used				
VAT	Books	7/15/25*	From 1 January after closure of the books	Paper or digital	To be freely determined, provided that the books and records are made available to the Administration upon request and without undue delay. Access to digitally stored documents must ensure full online access and must be provided regardless of whether this data is located in the 'cloud' on Belgian or foreign servers. Belgium-based taxpayers must keep paper books and records in Belgium.	Force majeure Unforeseeable circumstances	Administrative: Ex-officio assessment or a fine of 50 up to 5,000 EUR Criminal for fraudulent intent or fraud: a fine of 250 up to 500,000 EUR and imprisonment from 8 days to 2 or even 5 years (if committed in the context of serious fraud)
	Invoices and other documents	7/15/25*	From 1 January after date (for invoices and copies of invoices: date of issue)	Paper or digital			
	Table of business assets	15/22/32**	From 1 January after start of asset review period	Paper or digital			
	IT (data storage media and reading devices)	7/15/25*	From 1 January following the last year of use of the system				
Company legislation	Documents include the company's authentic acts, the reports and minutes of the company's organs and the shared securities registers.	Lifetime	5 years following closing of the liquidation	Paper (in original form). Exception: Share register (paper or digital)	Share register: at the company headquarters Other documents: not specified, but for practical reasons preferably kept at the company's registered office In the event of liquidation: at a location designated by the General Meeting	Force majeure Unforeseeable circumstances	

(*) If related to an operating asset, subject to 15 or 25-year review period.

(**) Pursuant to article 11, §5 RD no. 3, every taxpayer must keep a table of operating assets that makes it possible to check the deductions and revisions made. This table must be kept for 7 years as from the expiry of the 5, 15 or 25-year review period. However, in his answer to a parliamentary question of 21 January 2013, the Minister of Finance stated that a separate table of business assets is not required when the necessary elements for a possible revision are already apparent from a combination of the data in the depreciation tables kept for income tax purposes and those mentioned in the book for incoming invoices.

Note: documents from branches of foreign companies must always be kept as originals or copies in Belgium.

Although this overview has been compiled with the utmost care, it contains only the generally applicable principles. Each specific situation must therefore be assessed on a case-by-case basis be assessed. The information contained in this document is for information purposes only and does not constitute legal advice. The completeness and accuracy of the information used cannot be guaranteed. BDO accepts no liability for any loss or damage of any kind arising from actions taken on the basis of the information contained in this document.

This document is subject to the [general terms and conditions of the website](#) apply to this document. This overview is also subject to the draft bill containing various provisions, whereby the deadlines relating to direct legislation and VAT will be (further) amended or shortened.

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SOCIAL DOCUMENTS							
Legislation	Documents	Retention period		Media	Location	Exceptions	Penalty**
		Year	Commencement				
Royal Decree of 8 August 1980 concerning retention of social documents	Student employment contract	5 years	Employment contract for students	Paper or electronic	Held by the employer*		Level 2 (Art. 186 Social Penal Code)
Royal Decree of 8 August 1980	Employment contract for domestic workers	5 years	From the day following the end of the contract	Paper or electronic	Held by the employer*		Level 2 (Section 186 of the Social Penal Code)
Royal Decree No. 5 / 23 October 1978 concerning retention of social documents	Employment contract for temporary work	5 years	From the day following the end of the contract	Paper or electronic	At the place of employment		Level 2 (Art. 186 Social Penal Code)
Royal Decree of 8 August 1980	Professional immersion contract	5 years	From the day following the end of the agreement	Paper or electronic	Held by the employer*		Level 2 (Section 186 of the Social Penal Code)
Royal Decree of 8 August 1980	Agreement regarding mobility budget	5 years	From the day following the agreement's termination	Paper or electronic	Held by the employer*		Level 2 (Art. 186 Social Penal Code)
Act of 8 April 1965 on the establishment of work regulations	Work regulations	For as long as the company employs employees		Paper	At every location where employees are employed		Level 2 in the event of failure to draw up legally valid work regulations
–	DIMONA notification	6 months	From receipt	Electronic	Held by the employer*		Level 4 (Art. 18 Social Penal Code)
Art. 33 §2 Royal Decree of 28/11/1969 implementing the Act of 27/6/1969	DmfA (replaces NSSO quarterly declaration)	5 years	From the deadline for submitting the declaration	Electronic	Held by the employer*		Level 3 (Section 223(1) of the Social Penal Code)
Art. 3bis Employment Contracts Act	Employment contract (electronic signature)	5 years	From the day following the end of the contract	Paper or electronic	Held by the employer*	Recommendation to retain every employment contract (electronic or otherwise)	
Art. 159 Programme Act 22/12/1989	Notification of variable working hours for part-time work	5 years	From the day on which the work schedule ceases to be in force	Paper or electronic	Where the work regulations can be consulted		Level 3 or Level 2 (Art. 151 Social Penal Code)
Art. 164/167 Programme Act 22/12/1989	Documents relating to deviations from the fixed work schedule / time-recording system	5 years	From the date of the recording of the last mandatory entry	Paper or electronic	Held by the employer*		Level 2 (Section 152 of the Social Penal Code)
Art. 20ter §5 Labour Act 16 March 1971	In the case of flexible working hours: data generated by a time-recording system.	5j	At the end of the day to which the data relates	Paper or electronic	Held by the employer*		Level 2 (Art. 146/1 of the Social Penal Code)

* In principle, storage at the company's registered office; exceptions possible if there is no Belgian branch.
 ** The penalty levels in the Social Penal Code: Level 1 - administrative fine between €100 and €1,000, Level 2 - criminal fine between €500 and €5,000 or administrative fine between €250 and €2,500, Level 3 - criminal fine between €2,000 and €20,000 or administrative fine between €1,000 and €10,000, Level 4 - imprisonment for a term of 6 months to 3 years and/or a criminal fine between €6,000 and €70,000 or an administrative fine between €3,000 and €35,000.

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PRIVACY & GDPR DOCUMENTS

Legislation	Documents	Retention period		Media	Location	Exceptions	Penalty
		Year	Specific				
Principle of storage limitation GDPR	All personal data	No longer than necessary for the purpose		N/A	N/A	Justification and documentation required	GDPR SANCTIONS (Art. 83 GDPR)
Art. 5§4-7§3 Act 21/03/2007 surveillance cameras	CCTV footage	Max. 1 month		Electronic	Under the control of the data controller	May be extended if there is evidence of a criminal offence, damage or identification	A fine of €100 to €10,000 or €250 to €20,000, depending on the offence
-	Audio recordings of communications/conversations	No longer than necessary for the purpose		Electronic/Paper	Under the control of the data controller		GDPR SANCTIONS (Art. 83 GDPR)
Art. 126 of the Act of 13 June 2005 on electronic communications	Subscription and identification data/connection data	During use of the service + 12 months after the end of the service		Electronic	With the operator		Fine of €50 to €100,000
Law of 18 September 2017 Anti-Money Laundering	AML & Know Your Customer documents	10 years	From the end of the business relationship or transaction	Paper or electronic	No specific legal requirement regarding location, but must be available to the authorities		AML SANCTIONS (Book V of the AML Act)
—	Information on applicants	No legal provision (no longer than necessary for the purpose)		Paper or electronic	Held by the employer*		GDPR SANCTIONS (Art. 83 GDPR)
—	Former employee's mailbox	According to the GBA, 1 to a maximum of 3 months		Electronic	Held by the employer*		GDPR SANCTIONS (Art. 83 GDPR)

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