

# Mandatory periods for retention

Category of file	Statutory regulatory reference	Retention period
All files	Statute of Limitations Act 1957, as amended, and other relevant legislation	<b>7 years minimum</b> (six years liability period plus one year for service of proceedings)
All files	S. 8 and S. 9 Solicitors (Amendment) Act, 1994	5 years
All files	S 91 of the Finance Act 2014	For a period of 6 years <u>or</u> where a transaction, act or operation is the subject of an investigation, inquiry, claim, assessment, appeal or proceedings which has already commence within the 6-year period, then the relevant books or records must be retained until such time as the investigation, inquiry, claim, assessment, appeal or proceedings has concluded.
All files	Data Protection Acts 1988 to 2018	Personal data shall not be kept for longer than is required by the relevant statutory provision.
All files & Account records – the file forms part of accounts records	S25 (2) of S.I. No. 516 2014- Solicitors Account Regulations 2014	6 years
Conveyancing files	Statute of Limitations Act 1957, as amended, for title matters	13 years minimum (twelve years liability period for documents executed under seal plus one year for service of

		<p>proceedings)</p> <p><i>*Practitioners should be aware of the impact of ongoing case law on the running of limitation periods. See for example, the recent decision of Mark Smith v Mark Cunningham , Kevin Sorahan, Anne Marie Sorahan and Paul Kelly and the Supreme Court decision in Bradley v Deane 2017 IESC regarding professional negligence.</i></p>
Files of infant minor	Statute of Limitations Act 1957, as amended, and other relevant legislation	Relevant period of limitation after child has reached majority
Files of mentally incapacitated persons	Various	Indefinite
Probate files	Various	12 years but where trust – see below “Trust files”
Trust files	Various	The lifetime of the trust plus 12 years
Notes relating to drafting of will	Various	Indefinite
AML documentation evidencing client identity Original documents or admissible copies of transactions	Criminal Justice (Money Laundering and Terrorist Financing) Act 2010	5 years
File records and linking documents of persons with a taxable interest in land	Ss.84 and 85 of the Valued Added Tax Consolidation Act 2010	Period of taxable interest plus 6 years