

# SOP-09 — Record Retention Schedule

**Owner:** Compliance Officer.

Record category	Retention	Driver
Charter agreements + cover sheets	10 years	DE HGB §257, FR Code de commerce L.123-22, IT Codice Civile 2220, US statute of limitations baseline.
Quotation + § 295.24 disclosure history	10 years	Consistent with above; DOT enforcement lookback.
Tax & VAT invoices, Form 720 worksheets	10 years (EU) / 7 years (CH) / 7 years (US baseline)	EU national VAT laws; IRC § 6001 / Reg §1.6001-1.
KYC / CDD / EDD files	Greater of 5 years (US baseline) or 10 years (Art. 56 Dir. (EU) 2024/1640 as national law permits).	AML.
Sanctions screening evidence (incl. no-hit)	10 years	EU AML; OFAC RPP guidance.
Form 8300 filings + statements	5 years	26 USC § 6050l regs.
GDPR processing register, DPIAs, DSAR log	6 years after closure	Accountability principle.
Breach register	5 years	EDPB guidance.
Operator vendor files	Active + 6 years from last booking	Liability tail.
Marketing consent records	Until withdrawn + 6 years	UDAP / FTC; PECR-equivalent.
Insurance certificates	Active + 7 years	Claims tail.
Website analytics / IP logs	13 months max	GDPR proportionality (CNIL guidance).

Records are encrypted at rest. Deletion is automated where possible; manual deletion logged.

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