

Australian Document Retention Requirements

Source: [Structuring an Effective EOFY Destruction Plan](#)

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Minimum retention periods for business documents under Australian legislation including tax, employment, and financial records.

Australian Document Retention Requirements

Document Type	Minimum Retention Period	Governing Legislation
Tax records (income, deductions, credits)	5 years	Income Tax Assessment Act 1997
Employment records (wages, super, leave)	7 years	Fair Work Act 2009
Company financial reports	7 years	Corporations Act 2001
GST records	5 years	A New Tax System (GST) Act 1999
Contracts and agreements	7 years after expiry	Various state limitation acts

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<https://sydneyshred.com.au/structuring-effective-eofy-destruction-plan/>