Legal Requirements for Electronic Records Retention in SPAIN

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Introduction

The following report surveys national laws and regulations that specify retention requirements for electronic records in Spain. The report covers commonly encountered records that are likely to be maintained, in whole or in part, in electronic form, although much of the retention guidance is applicable to paper records as well. The report is intended for records managers, compliance officers, information governance specialists, attorneys, risk managers, and others who need to know how long records must be kept to satisfy legal and regulatory requirements.

The report begins with an overview of the country’s legislative structure, followed by a description of legal resources that provide online access to the country’s recordkeeping laws and regulations. The remainder of the report surveys legal requirements that apply to specific categories of electronic records. The discussion is limited to electronic records of a general nature that are likely to be held by many organizations. Sector-specific records—customer records maintained by banks, investment account records maintained by broker-dealers, reports and working papers maintained by auditing firms, drug testing records maintained by pharmaceutical companies, and manufacturing records maintained by chemicals companies, for example—are out of scope.

Recordkeeping laws and regulations are identified by their titles in English accompanied by references to the pertinent passages and a summary of the stated retention requirements. Endnotes provide the vernacular titles and identifying numbers (where applicable) of cited items, along with links to the full text in the country’s official language. Because the report summarizes rather than reproduces laws and regulations, the full texts must be consulted for complete information. Links to English translations are provided where available, but such translations must be used with caution because they may not be based on the latest version of a law or regulation. There is no substitute for the vernacular version of a given law or regulation. It is the only authoritative source.

Over time, a cited law or regulation may be amended, consolidated, or rescinded. Whenever possible, the endnotes link to online sources that are automatically updated to incorporate the most recent changes to a law or regulations. Even then, a search should be conducted to confirm that retention decisions are based on the latest available information.

This report is designed to minimize time-consuming legal research associated with the development of retention schedules. It identifies, categorizes, and summarizes recordkeeping laws and regulations without interpretation. Analysis and evaluation of their applicability to electronic records in the context of specific business operations are the reader’s responsibility. The citations to laws and regulations are intended as a starting point for an organization’s retention decisions, which may ultimately be based on non-legal considerations. Even then, however, laws and regulations define minimum retention periods that must be taken into account.

This individual country report is extracted from the book Legal Requirements for Electronic Records Retention in Western Europe, which contains reports for 18 countries.