

Records Retention: Overview (Indonesia)

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A Practice Note that provides a high-level overview of key records retention requirements for personal data in Indonesia. This Practice Note examines Indonesia's data protection framework, focusing on the Law No. 27 of 2022 on Personal Data Protection (PDP Law). It discusses how the PDP Law broadly governs data retention, requiring data controllers to establish internal policies based on purpose limitation and data minimization principles, rather than prescribing universal retention periods. This Practice Note also explores various sector-specific laws that impose mandatory retention periods for records containing personal data. It covers obligations relating to employee and customer data under regulations such as the Law No. 8 of 1997 on Company Records and the Law No. 6 of 1983 on General Provisions and Tax Procedures. Furthermore, the guidance details specific retention rules for e-commerce business undertakings, and distinct requirements for healthcare providers under Minister of Health Regulation No. 24 of 2022 on Medical Records. This Practice Note also addresses the mandatory disclosure of retention periods to data subjects and key exceptions that permit data retention beyond prescribed periods.

Organizations operating globally must understand that some countries may have laws requiring them to retain records containing personal data for a certain amount of time. In many cases, a records retention law will either:

- Specify the minimum length of time organizations must keep records containing personal data.
- Require organizations to dispose of records containing personal data within a certain timeframe.

Exact retention requirements may vary depending on the sector being regulated.

This Note discusses key records retention laws in Indonesia, including:

- Indonesia's comprehensive data protection law.
- Any sector-specific laws that regulate an organization's retention of records containing personal data.
- Any records retention guidance the Indonesia's data protection authority has released.
- Any exemptions to the retention periods.

For more information on global records retention laws, see [Global Records Retention Laws Toolkit](#).

Data Protection Law and Authority Guidance

Data Protection Law on Retention of Records Containing Personal Data

The [Law No. 27 of 2022 on Personal Data Protection](#) (PDP Law) (in Indonesian) addresses matters related to retention of personal data. However, the PDP Law only regulates personal data retention in a broad manner, requiring personal data to be erased or destroyed when the retention period set out by the data controller's internal retention policy lapses or at the data subject's request, unless otherwise provided by law or regulation.

The PDP Law itself does not specify a minimum or maximum retention period. However, regulations in specific sectors require retention of certain data for a specific period. For example, financial documents, corporate documents, and tax-related documents are all subject to specific periods provided by law. Where no sector-specific law applies, the data controller should establish a comprehensive retention policy that sets out the retention period for each type of personal data. In determining the

applicable period, the data controller must consider, among other things, data minimization and purpose limitation principles.

Mandatory Disclosure of Records Retention Periods to Data Subjects

[Law No. 27 of 2022 on Personal Data Protection](#) (PDP Law) (in Indonesian) requires personal data to be collected in a limited, specific, lawful, fair, and transparent manner. Transparent means ensuring that the data subject is aware of the personal data processing, including the applicable retention period, and any information and communications related to the processing of the personal data are easily accessible and readily understandable in plain language. (Article 27, PDP Law.)

The [Draft Implementing Regulation for Law No. 27 of 2022 on Personal Data Protection](#) (Draft GR PDP) (in Indonesian), which has not yet been enacted as of the date of this Note, states that data controllers must inform the data subject of the retention period for documents containing personal data (Article 76, Draft GR PDP).

Retention of Personal Data in Employee Records

As of the date of this Note, there is no specific Indonesian regulation regarding retention of employee personnel records or records containing employee personal data. However, retention of employee records may be subject to sector-specific regulations regarding company administration. Regulations that may apply to the retention of employee personnel records or personal data include:

- [Law No. 8 of 1997 on Company Records](#) (Company Records Law) (in Indonesian), which requires companies to retain records for ten years, starting from the end of the company's financial year (Article 11, Company Records Law). "Records" is broadly defined under the Company Records Law to include annual balance sheets, annual profit and loss calculations, accounts, daily transaction journals, or any writings containing information regarding rights and obligations, bookkeeping evidence, and supporting data on financial administration, which may include employee personnel records or personal data, such as information for salary and insurance purposes.
- [Law No. 6 of 1983 on General Provisions and Tax Procedures](#), as amended and partially revoked several times, last by [Law No. 6 of](#)

[2023 on Ratification of Government Regulation in lieu of Law No. 2 of 2022 on Job Creation](#) (Tax Procedures Law) (all in Indonesian), which requires documents that form the basis of books or records relating to tax, including tax documents for employment purposes, to be kept for ten years (Article 28, Tax Procedures Law).

Retention of Personal Data in Customer Records

Indonesian laws that may apply to the retention of customer records or personal data include:

- [Law No. 8 of 1997 on Company Records](#) (Company Records Law) (in Indonesian), which requires companies to retain records for ten years, starting from the end of the company's financial year (Article 11, Company Records Law). "Records" is broadly defined and may include customer personnel records or personal data, such as information collected for completing transactions, marketing, and delivery purposes.
- [Law No. 6 of 1983 on General Provisions and Tax Procedures](#), as amended and partially revoked several times, last by [Law No. 6 of 2023 on Ratification of Government Regulation in lieu of Law No. 2 of 2022 on Job Creation](#) (Tax Procedures Law) (all in Indonesian), which requires companies to keep documents that form the basis of books or records relating to tax for ten years, including tax documents for customer transactions (for example, a withholding slip for value added tax on goods or services sold) (Article 28, Tax Procedures Law).
- [Government Regulation No. 80 of 2019 on E-Commerce](#) (GR 80/2019) (in Indonesian), which requires e-commerce business undertakings to retain financial data for a minimum of ten years and non-financial data for a minimum of five years (Article 25, GR 80/2019). Under GR 80/2019, the term "e-commerce business undertaking" refers to any individual or business entity that carries out "e-commerce business," defined as a trade in which the transaction is carried out through a series of electronic devices and procedures. Non-financial data includes customer records and personal data, and financial data may include data on customer transactions.

Retention of Personal Data Under Corporate Laws

[Law No. 8 of 1997 on Company Records](#) (in Indonesian) (Company Records Law) requires companies to retain records for ten years, starting

from the end of the company's financial year (Article 11, Company Records Law). "Records" is broadly defined and may include personal data.

Retention of Personal Data Under Finance Laws

Each of the following laws state that financial information must be retained for ten years:

- Article 11 of the [Law No. 8 of 1997 on Company Records](#) (in Indonesian).
- Article 28 of the [Law No. 6 of 1983 on General Provisions and Tax Procedures](#), as amended and partially revoked several times, last by [Law No. 6 of 2023 on Ratification of Government Regulation in lieu of Law No. 2 of 2022 on Job Creation](#) (all in Indonesian).
- Article 25 of the [Government Regulation No. 80 of 2019 on E-Commerce](#) (in Indonesian).

Retention of Personal Data Under Healthcare Laws

Medical records (defined as documents containing patient identity, examination, treatments, procedures, and other services provided to patients), including electronic medical records, are specifically regulated in the [Minister of Health Regulation No. 24 of 2022 on Medical Records](#) (in Indonesian) (MOHR 24/2022), which requires health service facilities to retain medical records for at least 25 years from the patient's last visit (Article 39, MOHR 24/2022).

Afterwards, facilities can either destroy the medical records or keep them for further use.

Retention of Personal Data Under Insurance Laws

As of the date of this Note, there is no sector-specific regulation regarding retention of records containing personal data for insurance. However, [Law No. 8 of 1997 on Company Records](#) (in Indonesian) (Company Records Law) may apply. The Company Records Law requires companies to retain records for ten years, starting from the end of the company's financial year (Article 11, Company Records Law). "Records" is broadly defined and includes records containing personal data for insurance purposes, such as for employee-related insurance.

Other Applicable Laws

There are no other key laws regulating the retention of records containing personal data in Indonesia.

Key Exceptions to Stated Retention Periods

It is possible to store personal data beyond the prescribed retention period (for example, as set out in a retention policy) if there is a valid justification to continue retaining the personal data (for example, to establish, exercise, or defend legal claims) (Articles 43 and 44, PDP Law).

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