

71.—(1) An invoice required under this Chapter to be issued in respect of a supply by a person (in this section referred to as the “supplier”) is deemed to be so issued by that supplier if that invoice is drawn up and issued by the person to whom that supply is made (in this section referred to as the “customer”) where—

(a) there is prior agreement between the supplier and the customer that the customer may draw up and issue the invoice,

(b) the customer is a person registered for value-added tax,

(c) any conditions which are imposed by this Act or by regulations on the supplier in relation to the form, content or issue of the invoice are met by the customer, and

(d) agreed procedures are in place for the acceptance by the supplier of the validity of the invoice.

(2) An invoice, which is deemed to be issued by the supplier in accordance with subsection (1), is deemed to have been so issued when that invoice is accepted by that supplier in accordance with the agreed procedures referred to in subsection (1)(d).

(3) An invoice required to be issued by a supplier under this Chapter shall be deemed to be so issued by that supplier if—

(a) the invoice is issued by a person who acts in the name and on behalf of the supplier, and

(b) any conditions which are imposed by this Act or by regulations on the supplier in relation to the form, content or issue of the invoice are met.

(4) Any credit note or debit note issued in accordance with this Chapter that amends and refers specifically and unambiguously to an invoice is treated as if it were an invoice for the purposes of this section.

(5) The Revenue Commissioners may make regulations in relation to the conditions applying to invoices covered by this section.