

Computer documents and records. FA92 s237 912.—(1) In this section—

“the Acts” means—

- (a) the Customs Acts,
 - (b) the statutes relating to the duties of excise and to the management of those duties,
 - (c) the Tax Acts,
 - (d) the Capital Gains Tax Acts,
 - (e) the Value-Added Tax Act, 1972 , and the enactments amending or extending that Act,
 - (f) the Capital Acquisitions Tax Act, 1976 , and the enactments amending or extending that Act, and
 - (g) Part VI of the Finance Act, 1983 ,
- and any instruments made thereunder;

“data” means information in a form in which it can be processed;

“data equipment” means any electronic, photographic, magnetic, optical or other equipment for processing data;

“processing” means performing automatically logical or arithmetical operations on data, or the storing, maintenance, transmission, reproduction or communication of data;

“records” means documents which a person is obliged by any provision of the Acts to keep, issue or produce for inspection, and any other written or printed material;

“software” means any sequence of instructions used in conjunction with data equipment for the purpose of processing data or controlling the operation of the data equipment.

(2) Any provision under the Acts which—

(a) requires a person to keep, retain, issue or produce any records or cause any records to be kept, retained, issued or produced, or

(b) permits an officer of the Revenue Commissioners—

(i) to inspect any records,

(ii) to enter premises and search for any records, or

(iii) to take extracts from or copies of or remove any records,

shall, where the records are processed by data equipment, apply to the data equipment together with any associated software, data, apparatus or material as it applies to the records.

(3) An officer of the Revenue Commissioners may in the exercise or performance of his or her powers or duties require—

(a) the person by or on whose behalf the data equipment is or has been used, or

(b) any person having charge of, or otherwise concerned with the operation of, the data equipment or any associated apparatus or material,

to afford him or her all reasonable assistance in relation to the exercise or performance of those powers or duties.