

Storage of invoices. VATA s. 17(15)

72.—(1) A person who issues, or is deemed to issue, an invoice under this Chapter shall ensure that—

(a) a copy of any invoice issued by the person,

(b) a copy of any invoice deemed to be issued by the person in the circumstances specified in section 71, and

(c) any invoice received by the person,

is stored and, for the purposes of section 84 (1), the reference to the keeping of full and true records therein shall be construed accordingly in so far as it relates to invoices covered by this Chapter.

(2) Any invoice not stored by electronic means in a manner which conforms with requirements laid down by the Revenue Commissioners shall be stored within the State but, subject to the agreement of the Commissioners and any conditions set by them, the invoice may be stored outside the State.