

Use of electronic data processing. FA86 s113(1), (2) and (3); FA93 s99 887.—(1) In this section—

“the Acts” means—

- (a) the Tax Acts,
 - (b) the Capital Gains Tax Acts,
 - (c) the Value-Added Tax Act, 1972 ,
 - (d) the Capital Acquisitions Tax Act, 1976 , and the enactments amending or extending that Act, and
 - (e) Part VI of the Finance Act, 1983 ,
- and any instruments made thereunder;

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

(2) For the purposes of the Acts and subject to the agreement of the Revenue Commissioners, records may be stored, maintained, transmitted, reproduced or communicated, as the case may be, by any electronic, photographic or other process approved of by the Revenue Commissioners, and in circumstances where the use of such process has been agreed by the Revenue Commissioners and subject to such conditions as they may impose.

(3) Where in accordance with subsection (2) records are preserved by electronic, photographic or other process, a statement contained in a document produced by any such process shall, subject to the rules of court, be admissible in evidence in any proceedings, whether civil or criminal, to the same extent as the records themselves.