

Production of tax invoices by computer

34. For the purposes of any provision under this Act in relation to a tax invoice, a registered person shall be treated as having issued a tax invoice to another person notwithstanding that there is no delivery of any equivalent document in paper form to the person if the requisite particulars are recorded in a computer and are—

- (a)* transmitted or made available to the person by electronic means; or
- (b)* produced on any material other than paper and is delivered to the person.