Tax and Duty Manual VAT Legislation

## Value-Added Tax (VAT) Legislation

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## Summary

The Law Reform Commission reviewed and revised the Value-Added Tax Consolidation Act 2010 (VATCA 2010) in accordance with its function under the Law Reform Commission Act 1975 (3/1975) to keep the law under review and to undertake revision and consolidation of statute law.

The Value-Added Tax Consolidation Act 2010 is available at <u>VAT Consolidation Act</u> 2010 (Revised). This Act may be used as a reliable reference tool for customers, tax practitioners, the general public and Revenue staff.



The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.