

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 [VAT Consolidation Act 2010 \(Revised\)](#). This Act may be used as a reliable reference tool for customers, tax practitioners, the general public and Revenue staff.