

VAT Treatment of the management of defined benefit pension schemes: Revenue's position following the decision of Court of Justice of the European Union in Wheels (Case C-424/11)

This document should be read in conjunction with paragraph 6 of Schedule 1 to the VAT Consolidation Act 2010 (VATCA 2010)

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The contents of this manual have been incorporated into the Tax and Duty Manual VAT treatment of the management of pension schemes.