

VAT treatment of the management of a defined contribution occupational pension scheme: Revenue's position following the decision of the Court of Justice of the European Union in ATP (Case C-464/12)

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

Document last updated December 2025

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