Response Number 491

Q.1 What are your views on the proposal to introduce real-time reporting for B2B and B2G transactions?

Generally in favour, but would be slightly concerned that it could be challenging for small businesses.

Q.2 What matters should be considered in planning for a transition to a new VAT Reporting system?

Technological requirements and ease of use for small businesses. Although on the face of it a VAT return is complex, for many small retail businesses aggregating many small transactions on a cash basis using a basic till is fairly straighforward.

Q.3 If your business is currently subject to a VAT reporting programme in another EU or non-EU country, can you please share best practice, recommendations or lessons learnt?

N/A

Q.4 Have you any observations, concerns or recommendations on a move to mandatory electronic invoicing for B2B & B2G domestic VAT transactions?

I would have a concern that for many small businesses that this would in effect squeeze them out of public sector tendering entirely. Until the ease of use is known I would be concerned that coupled with all other current measures (sick pay legislation, Minimum Wage etc), that the barriers to starting a new business are becoming to great. Clearly this could go either - a simple to use system that would allow a startup to reclaim VAT efficiently at the initial investment stage could be very positive.

Q.5 Revenue is particularly interested in hearing views from businesses that are already engaged in eInvoicing Public Bodies within Ireland or engaged in B2B eInvoicing throughout Europe and beyond. How did you prepare and what challenges prevailed in your preparations for eInvoicing?

N/A

Q.6 What suggestions would you offer in Ireland's arrangements for a mandatory B2B and B2G eInvoicing programme?

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Q.7 Revenue are cognisant that small businesses may have different perspectives and requirements to large businesses, so what information prompts would you find useful for businesses in completing the VAT return?

A physical workshop, as opposed to just online