Response Number 854

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

Time involved, current process of bi-monthly returns works well.

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

Systems and ability to change. A lot of revenue developments favours the larger company and leaves smaller companies looking to create certain file types from their systems which can't be done, they then incur costs to implement these changes - like expenses reporting!

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?

No

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

No, but not every customer or supplier has the capability to implement this.

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?

Make it easy, perhaps work with large scale software like excel / csv rather than focus on xml. Have to make it easy for small and medium companies to prepare and submit.

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?

N/A