Response Number 814

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

as a small business with manual accounting a real time system would require investment in technology to comply with no benefit to business increasing the cost of compliance

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

Size of business , no of transactions involved in the business, and existing level of technology available in the business.

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?

No existing B2B or B2G invoicing

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?

No experience in this area

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?

Currently use Accountants to make return. If RCT payments were shown separately on return it would be easier to complete and understand