Response Number 513

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

You suggest that VAT reporting will be easier and seamless and based on eInvoicing. However VAT is not reportable or due until the invoice has been paid. For example in the (common) situation where an invoice is unpaid and written off as a bad debt, VAT is not reportable, or due. Also for many companies, invoicing and receipting is still a highly manual process. If VAT reporting was to be based on eReceipting as an option for companies who use such systems that would be OK. But only if companies have the option of opting out and staying with their current processes

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

eInvoicing/eReceipting is an unnecessary cost for many business who already have their own proprietary systems.

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?

It cannot be a "mandatory" situation. For instance, my company does not use electronic transactions at the moment. If It was to be forced into investing in software to comply and security services to secure that software....it would have no option but to cease trading...unless the revenue commissioners were to provide such software and security services and tech support and electronic fraud insurance free of charge.

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?

Do not break what is not broken. If you want to go down that road, make it voluntary.

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?

I don't understand the question. I have to complete a VAT return ever 2 months. I do it. What else can be said. If I don't do it, you come after me.