Response Number 104

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

some businesses don't use software or records are not kept up to date. It would be prudent to make this compulsory for software usage before going for accuracy. Submissions only taken by software recommended files etc. then you can be more accurate in your VAT returns

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

1. Software's of choice how
2. often filing would be done
3. Submissions done by client or accountant or bookkeeper
4. job losses
5. Simplifying the VAT for Intrastat and UK

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?

difficult with some software's to setup VAT records - I think the software's need more work on to bring them to revenue compliance, this is the area of focus as only then you can have proper records

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

yes the software of choice not revenue compliant

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?

Research

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

If the software used was revenue and ROS ready it would make the job easier at source. Reverse charge is usually not a consideration for most software companies which makes it non compliant

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?

C&E being part of the VAT filing
Accounting for the Reverse charge in construction ie RCT
Linking RCT to the VAT for Reverse Charges