Response Number 645

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

It will put small businesses under even more pressure than they are already

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

Ability of small businesses to operate the system with a view to extra staff and additional costs which cannot be met

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?

We reclaim VAT on European diesel through the Fuel card company agency. It is time consuming even when experts are carrying out the process. I would not be able to do this myself

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

The administration cost for small business is already substantial. In our business we would not be able to afford extra staff to operate this system. Also the broadband can be very intermittent and unreliable because of our rural location and invoices can be lost.

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?

We occasionally invoice European customers. We use Sage for the accounts package. Due to the necessity to return original signed Proof of Delivery dockets these have to be posted and in many instances scanned copies are not accepted.

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

There should be a threshold under which small businesses are not mandated to accept this system. We do not need to be the first to implement every change and observations of how the system works in other countries would be beneficial.

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?

In other countries there is a longer time period from the end of the filing period. This would take pressure off small businesses if this could be implemented. Small businesses again have very few staff undertaking multiple tasks and no single designated person.