Response Number 831

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

it is an interesting alternative, I think it would be very good to control every single transaction thus avoiding tax evasion.

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

Procedures in place so it can't be massaged to avoid tax evasion, making sure every businesses and person within the state is aware of changes and procedures. It would be great to oblige people to give their PPS/ VAT number for every single transaction.

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 are only obliged to VAT reporting in Ireland and reporting Intrastat. But having said that, I know in Portugal, if you are a person buying goods and need a receipt, you are asked for your business VAT number or your personal PPS number, so you can add receipts to your IRS return and the business can add the transaction to their VAT return.

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

Having a way to block any Invoicing if the VAT number of any of the parts is not valid or have no current or valid Tax Clearance Certificate.

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 are not.

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

none at the moment

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 think the existing ones are useful, just need more space on the field of any extra expenditure, there is not much space to put all info, specially when purchasing a vehicle...