Response Number 744

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

I think generally , it seems a very good idea .
If I wanted to expand my own business I would not want to fall behind in VAT being owed .
My personal experiences with ROS and VAT have been very good .
As long as the VAT templates are simple & can be read easily , I would envisage no problems.

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

I understand that modern life can be very complex and some businesses - even small businesses , may have unusual returns to make regards Income Tax and VAT .
I think the vast majority of small business however , fall into what can be termed ' general businesses ' - without any unusual or strange transactions.
I simply want to re-iterate that if the templates for the VAT returns are kept simple - then - making the return will not be a major task or off putting .

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?

My own business as a Bookseller - means that for the majority of EU countries - there is Zero VAT - however I am still required to show my VAT No on Sales to these countries.
I think overall this is a good idea - to monitor sales etc.

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

Seems a good idea - try and keep it simple.

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?

Haven't used this system yet.

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

Keep it simple .
Keep the VAT templates clean & easy to read and navigate.

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?

Many larger businesses have in house accountants etc to make their VAT returns .
Obviously , this is not the case for small businesses .
Making the actual VAT return , should be easy - not intimidating .
If that can be done - then there should be no problem for the clients and the revenue officers involved .