Response Number 762

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

To understand and consider THE opinions on what challenges WE envisage in the
proposal to adopt real□time B2B and B2G reporting supported by eInvoicing. IN future of a modernised VAT reporting system
As an SME WITH AN EXTREEMLY LOW VOLUME OF INVOICES PA TOGETHER WITH OUR REQUIREMENT TO FILE AT PRESENT ONCE A YEAR RATHER THAN MONTHLY WE BELIEVE PROVISION COULD BE MADE FOR SMALL SOLE TRADES TO CONTINUE TO FILE ONCE A YEAR.

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

PROVIDE A VALUE THRESHOLD BELOW WHICH ANNUAL RETURNS MAY CONTINUE

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?

NOT APPLICABLE

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

AS IN Q 1-3

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?

AS IN Q3

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?

LEAVE UNCHANGED BELOW A LEVEL OF SMALL TRADES