Response Number 567

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

We are not in favour of this because as a small business, we don't have daily transactions and only do monthly accounts so therefore would see no benefit. We run a VAT report every two months from our accounts package for our VAT submission and enter the details on ROS which is quick and easy to do and submit. We don't see the benefit of real time for us. We don't have a digital facility on our accounts package to link with Revenue and don't wish to spend time, money and hassle of creating years of our accounts on a new online accounts package.

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

Planning should involve other options for businesses who do not have digital facilities/online accounts package as their account package and use a stand alone accounts package. The current method to report our VAT is quick and easy to submit every 2 months and we don't see any benefit of real time when we only do monthly accounts and an option should be available for businesses like us to still be able to keep the current arrangement of reporting our VAT through ROS.

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?

Our business is not subject to a VAT reporting programme.

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

I don't agree this should be mandatory and have found that invoices have been missed/deleted in error or presumed sent when sent electronically. Also some businesses may not have the digital facility for this and options should be given to meet their needs.

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?

I suggest not making it mandatory as businesses should be given options to meet their needs and may not be able to send or receive einvoices through their systems.

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?

The current form is sufficient.