Response Number 634

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

What frequency would reporting be required and what burden will that place on businesses.

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

Provision of guidance on how it might operate before any decision to implement is agreed

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 relevant

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

Concerns would be around smaller companies that have not adopted the einvoicing model and the resulting restriction on dealing with those companies.

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?

not relevant

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

A television campaign advising the public that any such system is mandatory so that all parties are aware of the mandatory nature of the arrangement.

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?

prompts on the intra-eu and deferred accounting boxes