Response Number 855

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

We think it is good idea.

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

The fact that some invoices are still received in paper and not digitally.

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?

N/A

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

The cost involved to businesses who may not have the digital capability to issue e-invoices.

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?

To make sure that businesses without digital capacity at the moment are not left behind or left with a large burden in terms of being compliant

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?

Order numbers. Dates. Amounts.