Response Number 78

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

Not sure what this involves and whether it will be of benefit to us or not.

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

As a small business, we run it entirely from a laptop. We deal with up to 20 invoices per month from various sources for services and purchases against booking payments. As a retired couple running a small turnover "lifestyle business" we do not necessarily have the skills and financial resources to handle a big change.

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?

It is not clear how VAT will be handled which is paid by overseas guests staying in Ireland and who pay in advance ahead of arrival. This area sounds very complicated for the lay person who trying their best to comply with current regulations. It suggest perhaps that very small business with small turnovers such as ourselves should not longer be included in the VAT scheme. It surely costs more that it generates.

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?

Don't know enough about this to comment.

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?

It is very worrying that a system we have become used to may change where it is not easy to follow new rules. Our own business billing is not electronic, nor are the electronic copies or paper bills we receive electronic. It is hard to comprehend what the change means and how we could possibly comply with it given the circumstance of our business.