Response Number 770

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

As a sole trader for some of my earnings and a PAYE worker for the rest, I am fairly neutral on this, but happy to go with the general consensus.

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

To ensure there is technological compliance across all sectors, so that anyone who invoices me for example would also be able to provide an e-invoice, and that anyone I invoice would be able to process same.

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?

If it's up and running and works smoothly elsewhere, it should work here

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 would suggest that free and well tested software is made available to all B2B and B2G to enable the process, also easy to understand instructional videos on how to use it

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?

As a sole trader, I would be even smaller than a "small business" so my perspective would be more about how much time is taken out of my workday by doing ongoing admin (receipts, invoices etc) as opposed to doing it in bulk 3 times a year