Response Number 669

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

As a small business it would mean changing my accounting software. This would involve a lot of expense and time.

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

Small business exemption

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?

No

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

Would not wish to either upgrade my accounting software or have to do an additional procedure each time I raised an invoice.

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?

I do not deal with public bodies.

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

Make it simple or have an exemption for small businesses.

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?

A function to either upload an excel (or CSV) file of invoices.