Response Number 597

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

don't see the need

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

vast array of small businesses in Ireland - some returning VAT at different times and with different rates - it cannot be more onerous on businesses to report - small businesses are inundated with form filing etc. and it seems to increase year on year

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 system we use works very well at present - my concerns are the increased work load involved - we file bi monthly - I think if there is a move to mandatory electronic it should be for the large and public bodies to comply with first to make sure all is working effectively- it cannot involve more resources or time spent to comply

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 make it onerous - think of all the small business in Ireland before introducing anything

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?

non EU figures
PPA
how to file when you are not on an invoice basis