Response Number 338

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

Support the idea of this reporting from a B2B perspective. B2G may be difficult to implement for businesses and may result in significant costs from a staffing, administration and software process. However, with AI and other EU countries moving in this direction I expect this is going to be less onerous with the passage of time.

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

Costs, staffing, software being the key.

**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?**

Not currently.

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

Concerns are staffing, additional workload and software costs. Cross border VAT tracking is a function of EU reporting under RTD and VAT reporting so the broad framework is there.

**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?**

The company does not offer e-invoicing but the process with eInvoicing via portals, based on experience, can be challenging as the invoice format from our system may not be consistent with the formats required by the einvoicing portals that is required in their portal and may require reformatting or additional fields prior to upload. Also certain companies have varying requirements from and invoice perspective which can make the process laborious.

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

Flexible system of reporting and timeframes

**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?**

Perhaps an option to defer reporting e.g. like the Return of Trader Details (RTD) where you can defer the report as separate to the VAT return itself.