Response Number 15

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

as my bookkeeper who manages my vat payments comes in only in advance of the VAT payment dates, it will cost me more to have to bring her in to manage real time reporting

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

certain minimums should apply to allow for small businesses who do not report monthly anyhow to opt out (or not be brought in)

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 vies in addition to vat reporting at different dates is frustrating - 3 monthly and 4 monthly. cash receipt basis reporting depends on when the money is cleared in the account and so delays to access the funds might cause problems in having to pay the vat ahead of accessing

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?

N/A

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?

allow for cash receipts quarterly returns to remain for practical purposes