Response Number 61

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

It seems like a good idea but if it requires significnt investment in updated or new IT systems, then I would not expect to have to pay for such new systems

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

The cost to small businesses and the time taken to impliment such systems

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?

Personally I have no objection to eInvoicing as we use it currently. However we have a number of customers who currenfly object to eInvoicing and will not provide an email address to enable us to send eInvoices to. They insist on paper invoices sent by post to them. This is obviously more expensive than sending an email.

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 main challange we faced was to ensure that our systems are secure from "hackers" Most pf our incoming purchase invoices are received electronically and I would say 100% of our export invoices are electronic invoices. Domestically, however,I think that this would be very we still send out paper invoices as they are accompanying orders, which are shupped by courier or by An Post

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

I think that this would be very difficult to enforce. There are many small businesses, especially those in remote areas with very poor internet access. There many businesses which operate on an "o;d fashioned" model and they will tell you that "we have done it this way for the last 50 years" etc
We are trying to get all of our customer to pay online, but we have many that still insist on paying by cheque. Can't teach an old dog new tricks!

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?

I think that the question should be "Does the current VAT3 provide Revenue will all of the information that they require"