Response Number 115

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

It would impact my business very negatively. Presently we make return 3 times a year and that means we can get on with actually running the business the rest of the time. Being a small business means that always real time reporting never allows for the fact that we are not here all the time. There are holidays/ sickness to consider.

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

The time involved for small business. We need to be experts in everything and reporting in real time then means we have to do it regularly which is a major imposition on how we run our actual business.

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 applcable

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

Being a small business means that we don't purchase everything from another business. Sometimes we will get paper and stationery from a local retail store as there are minimum orders with business to business stores meaning in effect we spend more. When we do buy a box of envelopes for example by the time we finish using them the envelopes don't stick as it takes us years to get through.

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?

not applicable

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

Do it with businesses that have the capacity to carry the workload where they have dedicated book-keepers etc....small businesses do not have these resources. We are too busy actually doing the work, that generates all the vat.

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?

Small businesses do not have the same resources or time or dedicated staff to undertake these new procedures. Whereas larger companies have bookkeepers who are undertaking the work anyway. It just means for them that they do it more regularly. For me 3 times a years I take 1 to 2 days out to do the VAT return. We don't enter anything in real time it is done when it is needed, because it is completely different to the normal work. Going from 3 times a year to real time is a bit of a stretch.