Response Number 116

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

it will work well for firms with electronic cash registers but not for small firms who rely on paper invoicing

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

business who use paper invoices and availability of high speed broadband.

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?

na

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

as a small business i don't have an electronic invoicing system and i don't make enough profit to warrant investment in such a system

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?

na

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

exceptions for smaller firms

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?

dont change any existing prompts