Response Number 761

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

This will just increase the burden of administration on small businesses. We are a small operation and reporting the VAT at 4 monthly periods is onerous in itself. If this has to be done each time an invoice is issued it will be intolerable.

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

Consider how complicate the PAYE system has now become for a small business. Each pay period now requires interaction with ROS and additional administration that is an additional cost.

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?

No comment

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

Generally the ROS system is cumbersome and difficult to both navigate and interact with. If this has to be done more often it will lead to more cost.

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?

No comment

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

None.

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?

Make it simpler with greate clarity on what information is required. Give notice by email when deadlines are approaching. We have had our tax clearance removed for not submitting a RTD without any notice being give.