Response Number 921

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

It might be a problem for us as not all out invoicing would use electronic platforms, especially the one were VAT has to be added (i.e. most of our business is service provision outside Ireland)

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

How to address VAT on invoices that are sent by email.

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 relevant

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

we have few invoicing for domestic VAT transaction, so would the system require investment on our part, we are a small business so any extra cost are unwelcome.

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 relevant

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

that it does not entail investment on the part of the business

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?

It works well as is