Response Number 824

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

I would like to see more information on how this will work for very small businesses like ours that do not use standard accounting software for book-keeping and report VAT on the receipts basis of accounting.

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

Not having to be restricted to specific mainstream accounts software - enabling an upload of a suitable file format from any book-keeping system that can generate it in house once given the file formats to use.

**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?**

Not having to be tied to mainstream accounts software. Need to ensure that the file formats are available for any systems to use.

**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?**

N/A

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

Ensure plenty of time is available to make the switch, small businesses need to concentrate on their business and don't have the resources to put someone on this task full time. Definitely setup good testing platforms in advance of any mandatory change.

**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?**

The existing prompts are well understood - without seeing how these would change it is not possible to answer this question.