Response Number 526

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

We are a UK business with some contracts in Ireland, and as Architects we are required to register for VAT in Ireland due to where the land lies. As such our accounts package is UK based and set up for UK HMRC VAT but would not be able to also be able to allow for real time reporting in Ireland (we currently manually look at the Irish transaction)

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

Non Ireland entities will not be able to get an accounts package in their own country to set up the Irish VAT (in our case our accounts package is set up to align with UK VAT and we have to manually allow for any Irish transactions. As a UK business we can't take out an Irish accounts package - there would need to be exemptions for overseas businesses to be outside of the scope.

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?

We are the reverse of this position as identified in earlier answers. Our main VAT return is electronic VAT UK HMRC, we also submit an Irish VAT return but our accounts package would not be able to support electronic submission in Ireland. We manually record the Irish transactions and VAT currently - We would need to be exempt from any new scheme

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

We do not have a current system for eInvoicing in the UK - We are a UK firm with some work in Ireland - we would hope to see an exemption for overseas businesses whose accounts packages will be set up for the country of residence.

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 currently eInvoicing any clients - not available with our current package

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

There would need to be exemptions for non-Irish entities as it would be impossible to comply.

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?

Not sure