Response Number 936

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

I would welcome it as the real time paye works well and you know your position. The only issue is it would depend on the frequency of reporting as in a small business there isn't necessarily someone to do the returns when you are gone so a system for holidays could be useful

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

Plenty of notice and time for implementation.

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?

Our business model is food retail so we don't invoice customers, they pay card or cash and the vat is calculated off the POS system so I'm not sure how a real time system would work in that scenario.

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 applicable to our business

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

Please see point above

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?

I think the VAT3 return is very simple and don't see that it should be overly complicated unless you want the vat analysed according to rate for analytical purposes.