Response Number 434

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

I already use e-invoicing as most customers are public bodies. However, I have many small-value suppliers who are spread globally (mostly software licensing, etc), so getting them to cooperate may be difficult. Invoices ARE emailed to me - does that count?

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

The need to get accounting software vendors (especially those serving SME's) to provide a means by which various forms of e-invoices received can be processed (i.e. by scanning), rather than having to manually post them.

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 non-Irish VAT to date but likely to be switching to MOSS based VAT (for on-demand online training) in 2024+

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

The worry is always the inability to get in-bound services / suppliers to co-operate. My business would be heavily IT dependent so some suppliers (i.e. software licenses, electronic storage, etc) are outside the EU, who would have to voluntarily cooperate for the new VAT service to work for me.

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?

My business is almost wholly IT based so I have been e-invoicing based for many years. My services are often to public bodies (either directly, or as sub-contract to major professional services bodies) so e-invoicing would not be a problem.

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

Initially at least, mandatory requirements on a business should be for outgoing (i.e client) based e-invoicing only, as SME's like myself have little control over incoming (i.e supplier) based invoicing, especially if it is from services outside Ireland.

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?

In my case, VAT3 return data is produced by my booking system, so presumably I should have no issues with a change. What takes most of my time is inputting the invoices received (even those that are received electronically) so a change to the VAT3 return format would have to incorporate regulation on the format of e-invoices so that they could be processed electronically when received.