Response Number 908

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

You need to maintain the option for small businesses to report VAT twice yearly. Real-time reporting wouldn't work for my business - I am a sole trader and cannot afford to invest in technology or people to facilitate the "latest thing", when the system we have already works.

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

Maintaining the option to report on a six-monthly basis.

**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?**

Unless Revenue provide the necessary software, training, and funding support for investment for small businesses, it is unfair to make this mandatory and it would disproportionately impact small business, which is least able to invest in the necessary technology, people, and/or training.

**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?**

Provide training, support, and all necessary technology and funding to small businesses in order to enable them to make the mandatory switch.

**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?**

Provide a means of continuing to make VAT returns only twice yearly, and prompt in advance when it needs to be completed.