Response Number 920

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

Additional pressure on admin staff without reducing the paperwork burden elsewhere. Also the cost of installing new systems and training on the new systems.

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

Additional admin burden on companies. Additional costs associated with training and purchasing / setting up new systems.

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?

Not applicable

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

Systems such as Chorus in France are often off-line so this is a potential issue with e-invoicing. As mentioned previously concerned about the additional admin burden on staff without lessoning the amount of reporting required elsewhere eg Intrastat reports. Further concern is cost to small companies for purchasing, setting up and training on new systems.

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?

As mentioned above one of the systems we engage with in France is constantly down either for maintenance or some other reason. Has added additional stress to our admin staff and has caused a delay in payments from French customers. This is a very big deal for small businesses which have to carefully manage cash flow.

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

It is almost impossible to offer constructive suggestions without knowing how this system will work.

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?

Again, difficult to comment without seeing some sort of draft as to what this return would look like. Can only reiterate again that the admin burden and costs needs to be considered.