Response Number 410

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

I would not agree that real time reporting makes sense for VAT but a digital upload when the VAT returns are due would likely improve manual errors and allow the Revenue to obtain the information more quickly

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

Systems changes to allow for the digitisation of the process - including long lead times for IT departments who will need to be heavily involved

**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?**

Yes - MTD in the UK. Updating the systems and getting the digital links in place took considerable amounts of time and needed lots of IT resource

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

Again - IT resource and long lead times to be compliant

**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 engaged in einvoicing

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

Allow sufficient time and provide lots of guidance so companies are clear about the requirements of the rules

**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?**

Clear instructions for each box on a pull up menu (maybe with links to the relevant legislation)