Response Number 340

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

Irish businesses, especially SMEs are a very long way from having the infrastructure to support it. Far from streamlining business, if it was introduced without that in place, it would place a far greater burden on business. e-invoicing is very far from being the norm.

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

The main thing to consider is how well integrated any new scheme is with business as it is practiced, rather than how it might or could be practiced.

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?

This consultation is the first I have heard about mandatory e-invoicing.
Without e-invoicing, I cannot see how real-time VAT reporting would work, or at least work without adding significantly to workload.
None of our suppliers use it; none of the software we use supports it.

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.

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

Start with what you can control: B2G.
Get the major accounts package suppliers on-board.
Make sure there's a pathway for non-accounts package users to generate and accept e-invoices.

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?

This question is unclear. In what way is it planned to change the VAT 3 return? Without knowing that, it's impossible to comment. If there's a suggestion that there should be manual entry at a transaction/invoice level, this is completely impractical and would add massively to administrative overhead.