Response Number 777

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

Who is going to carry the cost of devices or Software, Training etc. for an introduction of this kind? As a small business it is fairly easy to do VAT calculations yourself even without the help of a Tax consultant. I would imagine larger businesses with lots of cashier related employees i.e. [redacted] or the likes it should be mandatory for them as they can afford and errors are more likely in areas with plenty of shift related employees where mistakes are more likely to occur at the end of a long shift or during handover.

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

Who is going to pay for this?

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?

I did my retail salesmen education in [redacted] Accounting and Bookkeeping was part of the three and a half years education back between [redacted] and [redacted] [redacted] however I have no other VAT obligations there. From experience of friends in business over there, there are several software solutions that feed into the Tax office back end, similar to Sage reporting to our back end at ROS here. I think if you cant afford any of those cute solutions, the fields on the ROS site when it comes to VAT and RTD should be more clear, perhaps with more examples, if someone cannot afford a Tax consultant or the Software, it seems at times confusing especially on how EU imports affect VAT if you do the VAT only every 6 months or so. People forget quickly in a busy day to day environment have to re-learn / remember every 6 months or so, it should be absolutely fool proof perhaps also include further information or fields on certain items or perhaps a separate mask per business type, i.e. if you are a Restaurant or Computer Shop you should not have the same option as the VAT is fundamentally different at least on the receiving end. For me coming from Germany originally it is very confusing as to why we tax used items here in the margin scheme if tax had already been paid initially, years ago. A cable for an old Nokia phone that a customer gifted to me in a bag of electronics found in the Garage is treated the same way as a masterpiece from van Gogh?!

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

It took one of my suppliers in [redacted] nearly 7 years to understand and get to get the information from VIESS in their own database right. My Business name as a sole trader is [redacted] and they expect obviously a business name. This caused me to have had check every time when I placed and order with them to ask where my order is and someone over there in the finance team had to manually enter the correct name in the correct field. I am not sure on how an introduction of a new software will affect hundreds of different accounting solutions out there on the Market in the EU. It would perhaps make more sense to have an EU wide solution that all have to use then to do our own thing which might cause hours of headaches on all sides.

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?

I have no such experience as schools that I deal with have no eInvoicing facilities or even somebody that is remotely able to handle this. Usually teachers pay with their own CC and get reimbursed later some want credit and I just can't offer this here. If I am ever in a situation where I have to wait on payments it takes

usually several months for schools to get approval and pay for the repair of a broken Laptop, a simple solution is required here. From my point of view there would be a need of a Role in each School created to handle this. Similar with the local [redacted] here in [redacted] I like to help them out where I can but It takes forever to get paid, I simply can't operate on waiting a quarter of a year to get paid from a Gov. body.

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

It needs to be an EU wide solution that is compatible with already existing Software solutions out there on the Market and used by major suppliers and for all who cant afford it a simple way of dealing with it online. A changeover like that will be a massive undertaking. In my lifetime as part of Teams as Techniacal Mentor and 2nd Level Tech Support at [redacted] and later on [redacted] I can tell you that this will have massive impacts and disruptions in trade before everybody is trained and understands and needs to be done. I just have the case here where a Supplier was taken over by [redacted] and is receiving an new backend dealing with orders and they are in chaos now for the last 3 Months or so as they chose to do this now before x-mas. They do no longer know what they got in stock and can't give me any ETA's on delivery times. You would think that eInvoicing might not have such an impact but often times tis little things that are not foreseen yet that grind the whole thing to a hold and then you can't go back to the old system and the new one is broken and the calls keep on coming.

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?

Think about the tiny business that cannot afford and accountant that is playing the role of a street musicians with the Harmonica, Drums and Guitar all at the same time throughout the day, every day.
Provide a simple online page if you cannot afford any physical or software solution online. Things that save time don't require mind bending calculations. I personally have [redacted] business CC Terminal with Touchpad and Apps besides a Till System. Perhaps there is a way for the large banks to feed the information on card payments directly to you guys then to have to deal with the double accounting all the time would save me time would be great and would give me a very good incentive to switch to Card payments only, go cashless altogether ;)