Response Number 776

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

For many small businesses the invoicing systems and practices are probably not yet advanced enough, but we welcome anything that will ease our burden of work for the VAT returns.

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

Support for small business capability and capacity to transition.

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?

Support for small businesses to make this transition is essential-- we work with many microbusinesses that would not be prepared for the cost and work involved.

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?

Extensive support for small businesses

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?

Not sure