Response Number 1043

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

I do my accounts at month end, not real time, so I will be unable to comply with any real time requirements. I do not use an eInvoicing system, and it would be an unnecessary financial burden to have to subscribe to one for only this purpose.

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

Most small businesses do not keep real time accounts, they don't need to. They also don't have the money to spend on new systems that would allow for real time accounting.

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?

It is an unnecessary, and unfair, burden on small businesses.

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 do not have the ability to receive eInvoices. I email invoices to clients. That is the extent of my usage of the system.

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

Ensure that you have 100% grants for small businesses to be able to purchase the systems required to receive eInvoices in real time.

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?

VAT on Sales, VAT on Purchases, VAT/Refund Due. Everything else is not necessary for a small business to record, and therefore is an administrative cost we could do without.