Response Number 450

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

Im a farmer, My VAT returns are small. I am happy doing my VAT returns on a two monthly basis and reconciling with my bank account

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

on a day to day basis
- I find it difficult to get VAT receipts from some suppliers
- I need a way of verifying Irish VAT numbers
- Online International business is growing rapidly , difficult to get International VAT receipts. Revenue need to make this easy for small Irish business to claim VAT back on imported products and services

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?

In the small business world in Ireland it would be impossible., in my opinion, to introduce and make mandatory electronic invoicing - it would only encourage 'off the record ' cash transactions.
Perhaps Revenue should consider this for big business on a phase 1 basis.
- Consider the fact that Sole traders cannot afford expensive accountancy services and Revenue should be trying to encourage the growth of small business

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?

- Start at the high turnover level of business e.g. > €500k turnover

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?

From a 'very' small business perspective
- try and make it easy for small business to claim vat refunds on products purchased online from the EU and UK. [redacted]THINK OF SOLE TRADERS DOING THEIR OWN VAT RETURNS RATHER THAN ACCOUNTANCY FIRMS