Response Number 800

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

I am the Secretary for a neighbourhood group of people who want to install [redacted] on our local road. Our group was set up last year but due to funding delays of the Government, we have been unable to proceed with our application. We are at submission stage. So I have been completing our VAT and RCT returns as this is a requirement by Revenue despite the fact that our application has not been submitted. For our group, we have no activity to report at the moment and therefore Zero VAT or other taxes. However, as our application progresses this will change.
Despite using ROS for some time now, I still find it quite complicated. But I feel that it would be complicating things even further if only VAT system is changing and other taxes are not. I would also need more information on how real time reporting would be carried out and what technology would be required as I am just an individual and I do not have access to a photocopying machine in my home.

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

Does everyone have the technology to transition? Most businesses will have but maybe some groups or individuals will not.

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?

N/A

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?

N/A

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?

We are not a business, we are a [redacted].