Response Number 986

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

Small businesses are being compounded with extra cost and time input in trying to comply with all types of regulation. Please try and put a system in place that does not add significantly to a small business' cost and time imput.

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

Please get the balance right without extra time and cost imposed on the small business.

**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?**

No

**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?**

No

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

If it is felt within Revenue that something like this is necessary; I have no difficulty so long as additional costs and time imput are not sought off me. It is hard enough trying to keep the business operational without having to work outside 8am to 6.30pm 5 days a week. We should not have to be devoting our free time to trying to get all this done.

**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?**

Make the system simple and easily amendable if a human error is made.