Response Number 907

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

I understand that this will reduce the burden of manual effort for Revenue, but it will increase the effort for small businesses without digital interfaces. It is of utmost importance that it remains possible to manually enter relevant values (for own declarations), e.g. via the Revenue webpage.

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

That manual entries are possible, e.g. via the revenue page or any other provided web-based front-end, rather than requiering third party software solutions.

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?

To keep it simple! In Germany, e.g., each reporting form is very lengthy and, especially for small businesses, is a huge waste of time as 99% of each form is not applicable. The current way of making it simple and having the possibility to do 100% via the Revenue webpage is very good and should be maintained.

Q.4 Have you any observations, concerns or recommendations on a move to mandatory electronic invoicing for B2B & B2G domestic VAT transactions?

This will very likely require software solutions which are expensive and an unnecessary burdon for small businesses. I understand the desire for transparancy on international taxation, but like with most EU regulations there should be thresholds. A micro business with 10 invoices per year does not need an eInvoicing system.

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?

Provide the possibility to enter relevant information via Revenue webpage. But keep it simple that it does not take 1h per invoice + please consider, like with xbrl, revenue thresholds.

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?

Most important are thresholds for small businesses, e.g. on when the reporting has to be made, but also what information have to be provided and in which way.