Response Number 670

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

Great Idea but difficult for very small businesses who do most accounting manually

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

Small businesses have small receipts and invoices which are not electronically processed. Receipt of payment is not always prompt which causes difficulties financially and reporting.

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?

Not applicable

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

Not sure of the inmplications

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?

Most of the invoicing is manual

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

Consider the small businesses who operate manually

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?

Month by month payments actually received.