Response Number 532

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

In theory this is not a bad idea, however, for small businesses it will be very difficult to implement

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

The size of the business, larger businesses have departments whereby if one person is absent for annual leave or illness there is someone else in that department to keep the reporting up to date. Small businesses often only have one person to carry out several different roles and no cover for leave

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?

We are a contracting company, invoices cannot be raised until the salesperson has checked the work carried out and then the price is finalised. This means a live system will not work. Also we file our creditor invoices in alphabetic order monthly to make payment of accounts easier, this won't work if we have to enter the invoice on receipt for VAT reporting purposes. Also some suppliers don't issue invoices until month end.

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?

Not applicable

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

Engage with both micro and large businesses to determine what will work best for everyone

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?

To be honest the current system works well for small businesses, it allows flexibility. As previously stated when the person responsible for this role is on annual leave there is no cover within the business, therefore, the live system cannot work