Response Number 133

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

I find the system as it is works for my business. We do not always invoice immediately and usually wait to be paid to issue an invoice. The system as it is suits my business

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

The fact that not every business has electronic invoicing. We don't send invoices electronically always as alot of our customers would not have access to email and prefer to have invoices manually posted

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?

My concern is that alot of customers do not have access to receive invoices electronically. we issue some electronically and many are sent by post and by hand

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?

I would suggest that is is voluntary at first and not mandatory

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?

I find the Vat system as it is suits my business . Any change would require at least a year for small business to prepare for this system. We already deal with suppliers who give us manual handwritten invoices and I don't know how these suppliers would be prepared for mandatory e invoicing without a substantial amount of preparation time