Response Number 978

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

There should be an opt-out for small businesses. Otherwise a good idea

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

Businesses that may not use accounting software

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?

there should be an opt out or transitioning time for small businesses

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?

there should be an opt out or transitioning time for small businesses

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?

Not sure what this question means. Small businesses may not use accountancy software and have some other inhouse solution. So there should be a transition period to allow for the change over.