Response Number 487

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

Cost of new software on a small micro business.
Cost of employing additional office staff -Currently depend on my wife (who works full time) to do the VAT Return

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

Additional costs to a small micro business

**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?**

No

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

Bigger business have the resources to support an additional administration cost and burden

**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?**

Consider smaller micro business that may not be able to afford the additional software and administrative associated costs.
LEO's provided Government funding to help organisations with the costs associated with Brexit, but this funding only applied to companies. Sole Traders were excluded from this funding

**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?**

Keep it simple and less complicated for smaller micro business