Response Number 4

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

It is an additional expense to business especially small businesses who have in place an efficient VAT reporting system.

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

Time and expense for small businesses in having to transition to such an accounting system. Perhaps it should only apply to businesses with a high turnover.

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?

I am not subject to VAT reporting in another EU or non-EU state.

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

It appears that this will mean a change in accounting systems practice that will entail time and additional expense that businesses will be made to invest in. It is unduly burdensome and one can only see a benefit to it for large scale business engaged in intra EU trade. For sole traders in particular it seems to be completely unnecessary.

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?

I do not engage in einvoicing.

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

An exemption from eInvoicing for small business and sole traders.

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?

Keeping forms simple. Sole traders have a simple business model and need a simple taxation reporting system.