Response Number 179

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

My first impression of such program is not appealing to me, as I am a small scale sole trader, it is of greater time convenience to me to dedicate one day every 2 months to record and file vat. Therefore real time reporting would be of inconvenience to me, should more frequent reporting be required. I have no experience of such program, so i am open to new ideas.

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

user friendliness

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 have no experience of such program.

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

As i am in the agricultural sector and regularly dealing with clientele of an older demographic, eInvoicing is likely not be practical due to clients technical abilities.

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 operate einvoicing yet

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

accommodation for clients who are not yet capable of einvoicing

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 current system fit for purpose