Response Number 674

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

Anything that makes a tedious process simpler would be welcome.

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

Simplicity. Most people just want to get on with the day to day. Managing invoices, VAT returns and other things distract from focusing on actual work and progress that could be achieved.

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?

N/A

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

I think there is always a concern where the term mandatory exists, however, I do believe that anything that facilitates the automation of processes is welcome. Also this should not be a barrier to entry for small businesses or indeed incur additional charges. If small businesses are impacted (as many currently are with rates and inflation etc.) then it impacts everybody. People very quickly forget that the larger enterprise was once a small business. It's vital that any change isn't a barrier to entry for smaller business. That said if it is a benefit I am all for it.

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?

As mentioned above. Ensure that this process is facilitated by a smooth transition and that small businesses have time to transition, that there are tangible benefits to transitioning, no additional costs for transitioning and that small businesses are not left out in the cold as a consequence. If that cannot be achieved then I would imagine that the unforeseen consequences on the economy, public health (primarily as a consequence of economic impact but for other maybe less obvious reasons) and society could be more dramatic than envisioned by something that seems, on the surface, trivial and "progressive".

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 think it should be mandatory for small business owners to complete a short training course on VAT returns and other obligations. I think that there should, for small businesses, be a recommendation to join a small business network that can facilitate in connecting new businesses with good accountants and potentially software.
I found the entire process of VAT 3 returns so tedious that I started developing software to help automate part of the process for me. Also, I found the process very stressful. I think timely reminders with simple step

by step instructions and recommendations to use an accredited accountant would help regarding prompts. Maybe phone messages. I certainly received some or most of the emails sent by ROS but a couple of notifications on the account didn't arrive in my inbox and when I logged into ROS and saw them I started to panic. Small business owners just want to focus on what they need to do. I did find the staff very nice, knowledgeable and helpful whenever I called however but better prompts would help a little.