Response Number 134

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

Even with digital recording of invoices, this is not in place in all accounts offices yet due to cost and logistical reasons. As such invoicing and processing can still be time consuming. To process VAT in real time adds additional admin burden that I do not believe we are ready for. A lot of businesses still under appreciate administrative role and this is more likely to add admin not reduce and additional staff not provided to do this.

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

Small and SME businesses are still not digital, there is a lot of cost to this. These systems need to be more accessible, more cost effective and more widely in use before finance teams will be in a position to report in real time.

**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?**

As stated, there is a cost to these systems that most small and SME businesses can not incur. A lot of businesses do not have finance teams, if self employed you are asking people with no finance knowledge to use systems they are not trained to do. I do not believe the systems are yet in place for real time and mandatory einvoicing to be introduced. It can in time but we are not there yet as a country.

**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?**

If this is something the government is really wanting, in order to have better visibility on VAT and the funds this creates for the state. Then they will need to have grants available and training for smaller businesses to get the correct software in place. also SME's for the transition period will need assistance.

**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?**

The reminders about submission date is very helpful, please keep this in place.