Response Number 282

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

My business would not have the capacity to deal with real time reporting. I am self-employed and I find it difficult to find the time to deal with VAT as it is.

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

The fact that many small business owners are struggling to find time to deal with VAT as it is.

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?

Depends on the format.

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?

Significant guidance and flexibility

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?

Information prompts are not the issue. Cognisance of the reality of life as a sole trader and no imposition of unachievable time frames for reporting is far more important.