Response Number 636

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

I am quite content with bi- annual filing for VAT as they are currently

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

Ease of filing , regular reminder e-mails with 20 days notification of when tax returns are due to be filed sent via e-mail

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?

No

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

We currently use Stripe e-invoicing , which is suitable for 95
% of customers , however there are quite few customers and suppliers who do not currently have the capabilty to provide e-records , so any new Revenue processes need to have a fall back option to facilitate manual processing of documents and forms

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 havent , but always ensure that a tax clearance certificate is issued. It would be beneficial if "other" parties who are NOT public bodies could use the 6 digit code to check tax clearance status

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

Ensure manual procerssing is still possible , allow ROS users to disclose Tax numbers and 6 digit pins so that third parties can verify tax clearance as its does not appeard possible to download a curerent tax clearance status (like the old printed version which does not appear to be available anymore

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 that all businesses should be required to register for VAT , and to file returns accordingly , regardless of business turnover , also some charities should be allowd to have VAT status for recievable and supplier invoice processing