Response Number 106

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

Should be a step forward and in the long run be less of a burden on companies, one concern I would have is the additional cost and skills required by smaller companies to implement.

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

Consideration should be given to small companies who may not have the infrastructure/software & skills to implement the system.

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?

My concern would be for small companies requiring significant investment to implement the system.

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?

Revenue to provide a list of eInvoicing software and provide basic online training / tutorials on the use of such software to enable small companies to cost effectively meet the requirements.

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?

Third Party and State software demonstrations / tutorials designed to assist small businesses meet their requirements.