Response Number 420

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

No problem but I don't think it will have much affect on ourselves. We are a services business, minding dogs and cats and buy our pet supplies from retailers because that is where we get the best deals. We don't have many accounts with businesses and sometimes it is handier to just pay with the debit card and get a receipt than to put it on account. Yes would love a way of automating this as sometimes you forget to get the receipt and therefore can't claim the vat back. Also it is time consuming going through the receipts for the vat amounts.

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

Don't forget the small service business who are just over the vat threshold and do their accounts manually with a spreadsheet. Perhaps some business should be removed from vat or the threshold widen substantially.

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?

nope

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

How will items for use in the business bought in retail shops be handled?

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?

not applicable

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

think about the small business.

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?

remove jargon and think of the small service business who only knows about the standard rate, reduced rate and temporary reduced rate who do not supply outside of their local area.