Response Number 565

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

This will add yet another overhead expense for small businesses who do not use electronic invoicing

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

Small businesses run by people with no idea how to use an electronic invoicing system. You are effectively pushing small business owners out of the business world. This is discrimination of the highest order.

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?

Yes. For small businesses, it will add extra expense, stress and time. Especially for older business owners who are not familiar with electronic invoicing. This is akin to a move to ban the use of cash, it is discriminatory and will force small businesses to close.

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?

no

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

An exemption for small businesses.

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?

Its fine the way it is