Response Number 842

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

Firstly, I don't really know what it means. It would be helpful to actually describe how one transaction would work. Secondly, I'm afraid I don't share your enthusiasm for digital procedures. The capacity for digital systems to break down or to slow things down is - especially for the small business - evident and alarming. Thirdly, I'm not sure that a continuous process of 'real time' VAT will actually make life easier. I would argue that taking a single day out to review and report the previous period's transactions is actually a tidier and less confusing way of doing things. Fourthly, having one process for B2B & B2G and another process for B2C does not sound particularly elegant.

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

Ease of use. Ways of getting assistance when things go wrong. A person on the end of a phone .. not a bot. Phones that are answered. It would need to be incentivised - there would need to be benefits .. and if B2C is separate from B2B/G etc, it would probably have an adverse effect .. since it would only be possible to reclaim VAT spend later that paying VAT collected.

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?

Does rather depend on the computers working, the broadband working, the software working. Bound to be problems for smaller businesses. And of course there are fewer professional accountants around these days willing to support small businesses - since much tax reporting has gone online.

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 relevant to me

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

Educate and explain clearly. Provide means for getting assistance.

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'? Clear use of language for a start ..