Response Number 452

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

As a very small business it would be an additional task that would not add benefit to revenue collection or records.

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

I would like you to consider the burden on smaller businesses that may not have the resources and do not collect large amounts of VAT.

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?

Not

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

It is a good idea

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?

Not qualified to answer

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?

As a small business flexibility in reporting is important as I may be away so more deadlines or real time could actually reduce my business which is exclusively abroad.