Response Number 591

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

This would likely cause an ubearable burden on micro and small businesses due to the integrated IT systems that would be required.

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

Ability for small businesses to not have to rely on third-party software services to comply with VAT regulations.

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?

Any VAT compliance should not require third-party services or tools to comply.

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?

Any VAT compliance should not require third-party services or tools to comply.

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?

More clarification and simplification of information that is required.