Response Number 644

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

Whilst i know the benefit to Revenue on Real Time reporting for RCT and now PAYE this already places a compliance burden on taxpayers. If we have to report on all transactions for VAT this would cause additional administration and considerably more time constraints on these taxpayers.

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

Is it possible without causing a hugh additional administrative burden on taxpayers, needs to be as efficient as possible. Also, if running this out, why only B2B and B2G but include all or nothing.

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?

I am aware of the additional reporting measures in some other European countries but have no personal experience.

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

Dealing with Government Bodies is difficult enough without adding additional pressures. They are not familiar with the RCT and VAT implications of some transactions and solicitors / tax practitioners are required before they will agree to some transactions. Now to add the additional layer of electronic invoicing, I see this can suit businesses but when dealing with County Councils / Housing Associations this may cause further delays and expense.

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?

If we could try to have easy access to submit and also a system whereby if something goes wrong (unable to issue einvoice on a particular day) there is no penalty if this is then corrected after issue, within time limits. Not like the RCT system whereby must be notified before payment, but if we could notify before return due, this would help businesses should there be staff on holidays, sick etc.

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?

Now with the UK transactions not EU on returns perhaps there could be an additional section for them alone. Instead of having to input as imports or exports to Non EU.
Sometimes staff find this hard to understand as UK so close and historically always included in the EU section.