Response Number 217

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

If real-time reporting allows continuos reporting of the end-user's VAT position, I think this would be a benefit, especially to sole traders. It would hopefully allow one to track their VAT position as they proceed through the VAT period and plan accordingly.

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

It should be simple to user and at maybe have a dashboard view that could be seen reguarly, without complicated logging -in.

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?

Only registered in Ireland.

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

Not sure it should be mandatory, e.g. for small transactions below €100. Also, eInvoicing should still allow Invoices to be created in for example Microsoft Word, Excel, etc. and not require complicated or expensive software, that only makes the process more difficult, as invoicing is different to normal business accounts.

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?

I don't invoice Public Bodies.

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

Keep it simple, no special software, as mentioned in Q4 above. Maybe there could be an app for PC that could be freely available for users without accounting software or MS Office, 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?

VAT 3 is fine, easy to do, but VAT RTD is absolutely terrible, with lack of information, vague descriptions of the various items, that can be interpreted in different ways depending on what you're knowledge or experience is at that moment. From my experience this also applies to professional accounts people.