Response Number 822

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

Please give us the information about the proposal before asking our opinion on it!

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

Not all businesses, especially small businesses have a full-time or even part-time bookkeeper, so it is not always possible for those of us who do monthly bookkeeping to do 'real-time' reporting.

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?

The system must be flexible (not mandatory) to allow for past standard practices to continue for some time into the future. We cannot all switch instantly to new programs and systems.

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?

Please define your terms. What exactly do you mean by 'eInvoicing'? We do send out invoices by email, and we receive most payments by bank transfer. Is that what you mean? Or is there some other meaning to 'eInvoicing'?

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

When receiving tax money, or any money for that matter, the receiver should be flexible, not overly demanding as to the transaction type or way money is received. You want to put those who wish to continue to pay their taxes in the manner they are used to, into a difficult situation. They may choose not to continue in business if you make receiving money difficult. Why alienate your otherwise compliant payers? Mandatory? How about phasing in these systems? Soon, you will find the categories of which businesses this system suits, if you approach this with an open mind.

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?

Only to have to deal with accounting and bookkeeping once a month. (half day altogether is best), so we can get back to what we do - (which for many SMEs is not accounting)