Response Number 1038

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

I would be concerned that the same rules will equally apply to a small business that is marginally over the registration threshold as to a much larger business.

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

I believe that the registration threshold should be significantly rasied so as not to impose a regime that is more suitable to a largeer business

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 applicable to me

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

Again the costs implication for small businesses might be onerous. Also technically many self employed tradesmen etc might not be familiar with computer software

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?

Allow businesses below a threshold to be exempt. When making anything compulsary it tends to suit those with a larger infrastructure and ignores smaller businesses that have never computerised

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?

Smaller businesses might also have difficulty when buying goods for resale from a supplier that might also have some items not for resale like small tools etc. Whilst a larger business will have the technical capability to allow for split invoices, a smaller one may not.