Response Number 946

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

Seems a logical approach - and in line with the direction of travel across the EU (and many non-EU markets). Hopefully this will simplify compliance for taxpayers

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

Essential to have a simple solution that is easy to operate, integrate and support. Should have clear requirements and also a 'helpdesk' facility to address issues / queries. Also, in many cases in large organisations, some data needs to be adjusted prior to submission - this should also be taken into account where direct feeds / API's are proposed (and numbers may not match perfectly

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?

Transparency is critical and looking at the bigger objective / taxpayers best endeavours to get things right first time - rather than penalise them based on a transactional data download

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

Essential to have a simple solution that is easy to operate, integrate and support. Should have clear requirements and also a 'helpdesk' facility to address issues / queries. Also, in many cases in large organisations, some data needs to be adjusted prior to submission - this should also be taken into account where direct feeds / API's are proposed (and numbers may not match perfectly

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?

Preparations very difficult for Poland - clearer / better process and guidance is required here. Also, making testing portals available for taxpayers to familiarise themselves with the systems is critically important. Furthermore, registered for access (to portals) should be made as straightforward as possible to avoid confusion and delays

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

Phase it in, have a grace period, make expectations and requirements very clear so that they can't be mis-interpreted by taxpayers. Have a dedicated helpline facility

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?

Very clear boxes for the various types of transactions (i.e. domestic, EU inbound / outbound, exports imports, DRC, clarity on whether goods or services, etc.)