Response Number 693

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

It would be fine for large businesses but for small businesses who have little or no accounting software it will cause a huge administrative burden in time and cost.

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

Potential software costs for small businesses

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?

I think that is unreasonable given how many small businesses dont do electronic invoicing.

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?

Make it as simple and cheap as possible. Always plan for the small business with ONE employee and no administration staff. How does a tradesman out on the road in his van on a wet day deal with the electronic invoicing requirements.

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?

Happy with the current system