Response Number 321

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

As a small charity, B2B reporting is another layer of admin which we would wish to avoid.

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

Remember, not all business are "for profit" - small non for profits have no way of recouping the additional costs of admin of new sytems.

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?

no.

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

Yes, cost on a small not for profit. Exemptions please.

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?

Small not for profit - exemption please.

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

Exemptions for small not for profits please.

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?

Small not for profits should have exemption to this additional reporting. The costs alone could close down these vital business.