Response Number 764

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

I am very against it - its a worry.

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

Simplicity and not adding to the Bureaucratic burden already imposed on 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?

We are HMRC VAT registered as well - The UK Government websites seem significantly more professional than those in Ireland. There are some good Gov sites in Ireland (eg Car Tax) but the ROS website is particularly poor. We do not have to make as many returns on VAT for UK compared to Ireland plus they give much more time. There is not enough time given to complete VAT returns in Ireland, especially in January when we are trying to get annual accounts done as well.

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

I have to train in Accounts people, but there is a limit to what they/myself can do and how much time we have. This is because we are a small Company with only 1 person for each job - and only 1 Accounts person who also looks after lots of other stuff. It needs to be keep simple, without onerous restrictions or please apply a simple system for small companies like us.

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?

We do not do e-invoicing - it is too complex for our circumstances. We print an Invoice and email to a customer.

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

A simple system for small Companies. Plus fix up your existing ROS before adding more difficulties.

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?

The existing Irish VAT return is already very difficult - especially all the statistical requirements - inter trading with EU V non EU plus imports VAT deferred/postponed (I cant remember which is which) at Dublin Port. Please simplify all this and change statistics to an annual requirement - plus ideally longer VAT return periods (3 months like UK) and longer periods to complete these returns (5 weeks in UK versus 3 weeks here). Plus try being more helpful to small business than UK - we are after all in competition with them - why is it more difficult here?