Response Number 564

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

I think it's good that you're finally looking to modernize the system a bit more.

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

First, education. It is insanely difficult as it is (as a new business owner) to find correct and accurate information available on how to complete the VAT reports as it is now. Sure, a new system sounds nice, but if you don't educate and provide resources to small business owners, it's a failed project from the outset. You have to give people the tools to implement what you want implemented and clear instructions, along with support.
Second, I think that it should take into account cross border transactions (international) that are sometimes invoiced in a different currency.

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?

Yes, as a small business owner I do have concerns because it's an additional fee I would have to pay for monthly for an invoicing software that I really can't afford. When you send less than 10 invoices a month, I think there should not be a requirement to do e-invoicing using a software since it can be done manually. The fee does not outweigh the time required in that case.
Forcing businesses to do their invoicing a certain way or use a specific software isn't really fair unless you are going to provide the resource for free.

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?

Free resources to make it possible, again I really can't afford to pay for an additional software each month (upwards of 20EUR per month) for something I can do manually as a very small business.

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?

More support and instructions. Again, if you're going to change things, you have to provide education and support for users to adopt a new system. Also, not really sure what you mean by 'real time reporting' without an actual example to go off of, so hard to comment on this from my small business perspective.