Response Number 481

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

I would prefer to leave it as is. Whilst the majority of my Clients issue payment within a month of invoicing one of my Clients operates a 3 month payment cycle only

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

As a part time self employed Quantity Surveyor I don't operate an eInvoicing system and my Clients don't operate eInvoicing systems either. Reporting is one issue which I could easily accommodate. Payments is a separate issue as whilst most of my invoices are honoured within a month of issue one of my Clients operates a 3 month payment cycle only (and from the 20th of the month only)

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?

I'm not geared for eInvoicing and my Clients are not either

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?

I'm not qualified to offer an opinion

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?

My number of invoices issued is small - a total of 29nr this year