Response Number 790

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

This would require a massive system change in order to find an accounting system that can deal with this, with the complexity of splitting out invoices that are for other EU countries, and transactions that are B2C. I would no longer have one all encompassing VAT return, which is already filed more frequently than a lot of other countries, making the admin burden obscene.

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

It must be all encompassing, we cannot have a reporting system for half our customers and a different way for the rest.

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?

Every two months is an already unnecessary admin burden, the reporting period should be quarterly.

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

No, this is fine from my perspective.

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?

Not applicable to my business

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

Has to be driven by software providers.

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 VAT return cannot be segregated between B2B and B2C transactions, unless software providers work to develop their systems to match the requirements, any more additional admin in the system is unsustainable.