Response Number 475

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

Currently VAT reporting is bi monthly. Real time reporting suggests there would be a lot more work involved in having to keep Revenue constantly updated.

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

The level of additional workload for small business in particular

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?

not applicable

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

Currently we use excel to create custom invoices for our clients. Some of our clients, especially older individuals require invoices to be sent by post as they are not computer literate.

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

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

Make it as flexible as possible in format

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?

I think small business need greater flexibility - if they have a part time bookeeper accountant how can they do realtime reporting -