Response Number 743

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

the revenue in the past have applied the same system to large and small business, this is entirely unfair on small businesses . small business should have the option to stay on the present system

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

the cost of software changes as a percentage on IT cost for small business.
it should not be more that .01 of a %

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?

As stated earlier consideration should be given to the size of the organisation and the cost involved. these changes often have the effect of making it more difficult for small business compete

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?

for both it should be the responsibility of the entity receiving the invoice to have a system in place that any windows based computer can access it with passwords etc to input their invoice on the system. we have done this in the past and the overhead is not large. there should be a requirement on the receiving company to have redundancy and back system in case of failure

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?

there should be no requirement on small business to input any thing other than a pdf or excel spreadsheet.
it should be for the revenue to translate this as it sees fit.
all correspondence should be referenced by customer number unlike present systems