Response Number 409

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

introduces an extra level of surveillance on companies

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

some companies may not wish to engage in a fully digital workflow, or digital at all, and there should be allowances made for that

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?

extra level of surveillance on companies

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?

no constructive suggestion, but a mention again that some companies may wish to not partake in a fully digital model and there must be some way to facilitate that; otherwise we are saying that a company cannot operate unless it has digital bookkeeping - how did any business survive before digital bookkeeping? This door needs to be left open

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?

Not sure what type of prompts are in mind here?.. are these digital prompts in the form of something that happens in the accounting software being used? if so, the small companies using hand ledgers, or using a spreadsheet based calculation will not have a prompt environment.
Also, the question is even if there is a accounting software that is being used, the company may not always be online.
And if not using a specialised software, and using hand invoices or spreadsheet based invoices, what delay will be acceptable?