Response Number 216

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

Without knowing the actual practice in detail, my sense is that it would be onerous for micro-enterprises such as mine where one person performs multiple functions but not all at the same time. I'm pretty happy with the status quo and learning a new process for something that works currently is not attractive.

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

The ability of small/micro businesses to adapt and/or commit limited resources to a new administrative function or process.

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?

N/A

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?

Keep the existing system optional for businesses below a certain turnover threshold.

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?

In general, keep it to essentials and don't over-complicate the form-filling.