Response Number 149

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

I think it would, in general, be great.

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

The most important thing to consider in my opinion is the risk if someone doesn't actually pay you after you send an invoice. Would there be some sort of way to get VAT paid back on unpaid invoices? Luckily this has never been an issue for me, but can imagine it might crop up for some businesses.

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?

No

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?

Just to make sure the technology and over all experience is really, really good. Errors/confusing messaging/bad UX will make it difficult to comply.

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?

Just to make sure everything is extremely clear. And to provide tooltips with extra information on any jargon. A lot of testing in this space with small business owners of all types would be wise