Response Number 1076

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

It will create additonal time & cost burden to SME's. Perhaps moving all to bi-monthly rather than quarterly, bi-annually or annually could resolve some of the issues that real-time reporting is looking to resolve.

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

Cost to small businesses and small bookkeeping / accounting firms.

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?

Many small and rural clients do not have the technical knowledge or reliable internet connections in order to be in a position to implement mandatory electronic invoicing for B2B & B2G domestic VAT transactions.

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?

Option to opt out for any business that is located in an area where the national broadband plan has not been rolled out.
Simplification of other elements of VAT returns, such as VAT RTD, to ease the administrative burden on businesses to allow time to intoduce an eInvoicing programme.

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?