Response Number 239

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

I don't feel there is an issue with the current system-it's being introduced quite quickly after major changes to PAYE reporting

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

Individual businesses processes and timescales for generating and inputting invoices and recognising they might be different for sales than for purchases

**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?**

It will not suit all businesses as customers still have very different requirements when it comes to invoicing especially those who have outsourced their receivables departments

**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?**

There needs to be real consideration given to third party B2B applications such as tradeshift

**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?**

Instead of the question about an unusually large T2 maybe a more straight forward question 'did you purchase any assets'