Response Number 199

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

I was involved with the process of the introduction of MTD of the GB vat returns. From the business point of view I saw no benefit to this process, deadlines remained the same and there was no drill down facility on the MTD system so my files saved on my system contained the detail. To this day I do not understand the improvement of this system for the business. The IT instalment required by the business was extremely expensive and cumbersome. HMRC had to bring in a temp manual excel upload because the IT did not work for some months.

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

Cost to the business and implementation time. Full training and IT support line on the new system.

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?

The deadline came in for MTD and quite honestly as a user I didnt understand the difference of submitting the figures before MTD - you are still completing boxes 1-9 and to this day I do not understand why it was required. Due to the amount of nationwide IT issues HMRC did extend the deadline as it was very troublesome. My understanding of it is it is a background IT only change and no benefit / improvement for the user. The IT companies charged a fortune for the MTD add on software and it was non negotiable.

Q.4 Have you any observations, concerns or recommendations on a move to mandatory electronic invoicing for B2B & B2G domestic VAT transactions?

I am not an IT person so I do not fully understand the detail of how this would work and I suspect this would be expensive to implement. I suggest when asking these questions that you give an IT example of what you are proposing. On the GB side to my knowledge we do not have einvoicing so I do not fully understand this proposal and how it will work?

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?

not qualified / experienced to answer.

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?

Unable to answer this in full. My interprutation of the question would need to have an information prompt as every box that needed filling in.