Response Number 615

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

If this proves to be more efficient in respect of VAT reporting, I am all for technological advancement. However, as a retail convenience business, while we have big suppliers like BWG, Circle K, we equally have small business suppliers who may be challenged on B2B and B2G invoicing technology. Even as we get invoices electronically - by email or portals - we typically print these and then process these through our accountancy package.

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

Extra burden or associated costs on a business, allowance for not everyone being technically aware & familiar - a lot of businesses still do the books manually

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?

not applicable

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

Potential extra costs or burden on the business to move to this

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?

We don't eInvoice and we don't have EDI technology. We do send PDF invoices but this is not EDI as I understand it.

Q.6 What suggestions would you offer in Ireland’s arrangements for a mandatory B2B and B2G eInvoicing programme?

Training & Grant support in the technology or software adaptation as needed to transition businesses to EDI eInvoicing.

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?

I think the Annual RTD form could be autogenerated from bi-monthly data entry which is not currently entered. More clarity for the less informed on the various entry boxes