Response Number 35

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

I think it may add more work to small businesses. At the moment we file VAT every 6 months

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

The ease of use to the end user. Will it make things easier and quicker for businesses as anything else can cost more time hence more money.

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?

Honestly I don't know enough about it. I have a small business which generally works B2C and not B2B.

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?

I am not involved in eInvoicing at the moment.

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

I am not sure if should / could apply to very small SMEs but don't understand enough about it to be honest.

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 current VAT return system works well. I can see how there may be a need for something else for larger organisations.