Response Number 1079

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

In theory the idea sounds good but it may pose challenges for Micro Entities who due to their size and nature may not have appropriate electronic systems to report on transactions and will require significant process change to operate E VAT

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

Good engagement with software providers

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?

No experience

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

As mentioned already the proposal may pose challenges for Micro Entities who due to their size and nature may not have appropriate electronic systems to report on transactions and thus require significant process changes.

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?

Have not engaged in this so unable to offer a view

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

I have no useful observations to make

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 most useful thing that could be done for this project is to introduce it on a phased basis. For example it has been mentioned elsewhere in this questionnaire that Intra EU Transactions may come first. Next perhaps B2G Transactions and finally B2B with the introduction of the scheme being rolled out on a gradual basis based on turnover and perhaps also consideration to raise the VAT exempt thresholds to take some Micro entities out of the requirement.