**From:** [redacted]
**Sent:** Thursday 7 December 2023 11:49
**To:** VAT Modernisation <vatmodernisation@revenue.ie>
**Subject:** [External] VAT public consultation

Dear Revenue,

I'm a very small, VAT-registered trader, providing translation services exclusively to agencies in Germany, to whom I do not charge VAT. I currently don't provide services to customers in Ireland. I complete VAT3 forms every quarter, and VIES forms every 4 months. I make these submissions myself (a total of 7 every year), and I believe that this could be streamlined. I'd like to propose:

- Harmonise the timings of these submissions, so that VAT3 and VIES are both submitted quarterly or both submitted every 4 months
- Combine VAT3 and VIES submissions, so that the information required is submitted through a single form. Much of the data required for VAT3 and VIES overlaps anyway.

This would save me time and, I imagine, also save time at your end.
Regards, [redacted]