Response Number 612

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

I am not sure I understand a lot of aspects of the matter, but after reading the referenced document I am concerned by the introduction of eInvoicing.
I am an Italian translator working and living in Ireland, but I am in contact with a lot of colleagues in Italy who are forced by law to issue eInvoices. This has a lot of problems: the software is usually provided by a private company (which represents an extra cost for the the tax payer) and is not flexible enough.
One of my clients is an Italian University for which I work online. Last year they asked me for my Italian PPS number. When I argued that I live and work in Ireland and as such my Irish PPS number should be enough, they said that they needed my Italian PPS number for the Italian Revenue. It is my understanding that they didn't really need it, but the software where they enter their service provider details for Revenue only takes Italian PPS numbers. It seems to me that technology can be great only if it is extremely flexible. And to be extremely flexible it has to allow for a lot of variables for businesses dealing with foreign clients and services providers.
I like the more streamlined way of doing things that is traditionally used in Ireland, rather than the very bureaucratic, often inefficient and certainly time-consuming way of doing things dictated by the European Union.

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

Please see above

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?

Please see above

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

Yes, please see answer 1.

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?

Please see answer 1

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 find that simple explanations are very helpful, maybe ones that could appear by hovering over a term that could be tricky when completing a VAT return.