Response Number 365

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

we are a small business with very NO electronic input invoices so this would not be a suitable way of working for us. In addition it would require a significant change to our current accounting system which would a very onerous cost to our business for a change which would add no value or time saving to our business

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

we are a small business with very NO electronic input invoices so this would not be a suitable way of working for us. In addition it would require a significant change to our current accounting system which would a very onerous cost to our business for a change which would add no value or time saving to our business. a business should have the option to submit their returns manually and this option should NOT be determined by any threshold

**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?**

N/A

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

we are a small business with very NO electronic input invoices and all of our sales are zero vat rates so this would not be a suitable way of working for us. In addition it would require a significant change to our current accounting system which would a very onerous cost to our business for a change which would add no value or time saving to our business. a business should have the option to submit their returns manually and this option should NOT be determined by any threshold

**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?**

a business should have the option to submit their returns manually and this option should NOT be determined by any threshold

**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?**

N/A