Response Number 999

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

Wonderful for those who are large enough to use financial or payroll software. Makes no sense for me, self-employed and sending invoices drawn up in microsoft office. (I used to use Paypal but moved away from that when had to pay 6% (!!!!!) of invoice total to Paypal.)

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

VAT should only be due on invoices paid. (I refuse to pay you until someone pays me. I am not your cashflow.....). This is probably not a big deal for larger companies but please remember 66% of people are employed in organizations with less than 250 people. Please optimise with this in mind.

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?

Denmark requires incomes tax to be paid multiple times throughout the year for the self-employed. I think you should consider this. Move all tax to be aligned. Why is VAT different from income tax/UPC/PRSI/ etc.

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

1). VAT should only be due on invoices paid. (I am not your cashflow.....).
2). Define 'electronic invoicing'? My invoices are a pdf sent digitally (via email) .
Are you requiring businesses, 66% of which are SMEs, to purchase and use invoicing software? Seriously?
On other hand if you provide me with invoicing software free to use then that's a different matter.
3). Optimise for SMEs
~66% of people work in SMEs.
"Small enterprises, i.e. those with less than 10 persons, engaged accounted for 92.4% of enterprises in the economy and 23.7% of persons engaged. Large enterprises, i.e. those with 250 and more persons engaged, accounted for 0.2% of enterprises and 39.9% of persons engaged. 25 Aug 2023" CSO.ie

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?

You need to define eInvoicing.
If you mean automatic electronic data transfer, then you need to talk to much smaller number of organization who employ only 1/3 or less of the workforce. Is it not better to optimise for the majority, i.e. SMEs or even those with less than 10 employees?

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

You lost me at mandatory.....

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?

The existing ROS VAT returns system is adequate. (The self-employed incomes tax thing would be a better

focus for improvement.)