Response Number 560

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

We do not issue our documents (invoices, etc...) everyday. If real time means report a transaction as soon as it occurs it will generate some stress.

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

We have some import with UK the VAT on import. The VAT shall appear automatically on the VAT declaration in liaise with customs.

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?

Automatic declaration from the carrier for VAT importation (in France) is a good thing. Then VAT is automatically declared on the VAT declaration form.

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

This shall have a public and free plateform and not be obliged to subscribe to a private solution to send invoices to avoid a new barrier for doing business.

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?

In France there is an open public plateform. We were able to setup our own software and connect it with the public plateform.
Also finding the invoicing id can be challenging, so if this is based on the Registration number of VAT number it could be simplier.

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

Having a simple and efficient partner id would be great.

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?

If this can be prefilled. That would be great !