Response Number 647

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

Provided that it is not going to involve additional expense the Company is OK with it.

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

Additional cost to the Company

**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?**

Not subject to reporting in another EU country

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

If it's mandatory then only the cost of putting the service in place

**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?**

We do not invoice Public Bodies or eInvoicng in Europe.

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

Make it easy to understand and use.

**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 it were possible to select a simple small business form from a drop down list that would help.