Response Number 496

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

Our business currently reports VAT every four months to Revenue. We report VAT on an invoice basis, rather than cash received, as this is easier for us to manage. We have no issue with real time reporting so long as it doesn't necessitate additional administration. Our business is small and doesn't have an ERP. We issue invoices as Pdf to customers and receive payment by electronic transfer.

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

Ensuring that small businesses without ERP can meet the VAT Reporting requirements in an efficient way, and particularly without significant additional administration

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?

No

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

Maybe I do not understand the term eInvoicing. Would this require a software package to implement eInvoicing? Our business would be unlikely to be in a position to justify the implementation of new software package to address eInvoicing.

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 have done business with Public Bodies, but submitted invoices as pdf. There is no problem with dealing with Public Bodies currently.

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

Just as above, please bear in mind small businesses.

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 VAT 3 is easy to manage currently. We prepare the submission on an Excel file, and the totals are then transferred to the VAT 3 report.