Response Number 792

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

I'm not sure how this will work for me. I am self employed and keep all records in journals. I do not do online invoicing and do not use an online system for my business

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

for small micro businesses especially those who are self employed with no or 1-2 employees the capacity to submit more regular VAT returns seems difficult. In dealing with other small businesses - not all are speedy with their invoicing etc (& I receive mine by post - not online/electronically)

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

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

I don't use electronic anything - its all paper so this would be huge problem

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?

I don't use eInvoicing

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

For smaller businesses that do everything manually a phased implementation would be needed to try learn the new ways. New technology would be needed. advance testing

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?

Clear guidance and examples. Maybe some comment areas when it first starts. Prompts for total VAT amounts. Clear guidance on what to do if it goes wrong