Response Number 379

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

I have just read Irish Tax & Customs document; "Ireland's Administration of Value-Added Tax: Public Consultation on Real-time Digital Reporting and Electronic Invoicing", specifically pages 6 & 7, in relation to this first question and I am none the wiser as to what real-time reporting will incur. Based on the information you have provided, I can not answer this question.

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

I imagine that businesses want to pay their VAT and want to be transparent and accurate in their submissions. However, for small businesses, getting orders in, getting invoices paid are important and there will be little time available for understanding complicated new systems for VAT. The transition needs to be painless. Why write guides in 10 pages when 5 will do. Initialisms and acronyms regularly used and understood by Irish Tax & Customs do not mean that they are regularly used and understood by small businesses. Use plain English. If you are updating your web page, one click is better than two.

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?

N/A

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

See; you're already using initialisms and jargon. I've completely forgotten what "B2B or "B2G" means. No matter, mandatory electronic invoicing for domestic VAT transactions fine as long as it is quick and simple. I do not want to spend longer on your web page than I already do.

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?

N/A

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

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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?

Prompts? Well, I don't understand what the new system will entail. If the new system is immediate, I enter an invoice as I raise one, how will I be prompted? Give me clear information and I will answer the question.