Response Number 354

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

No specific concerns as such

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

There should be a sufficiently long lead in time to allow businesses to adapt, smaller traders should be allowed to remain on the existing system. we would recommend that the new reporting arrangements be rolled out to larger businesses in the first instance.

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?

Smaller businesses should be allowed to opt out.

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?

Not applicable for our business

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

Nothing particular

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?

Suggest that small businesses be allowed a long lead in time.