Response Number 408

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

I am a self employed owner and employ only 1 person 2 days a week with seasonal work only from March to December. Invoices are only issued once a month on a computerised system - Sage 50. I do not have e-invoicing so would obviously require monthly or quarterly reporting as I have now.

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

Most customers are elderly and do not have access to emails etc. Therefore would need "old System" of recording vat and at no further expense to the business.

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 applicable

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

See above

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

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

see above

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?

Those that still operate a manual system and those that havent got access to e-invoicing