Response Number 125

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

It's helpful to reduce human errors such as typos, but can cause problems if there's a bug on your accounts software and there's no way to override this from being passed on in the VAT submission.

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

Plenty of time and advice needs to be available to allow people to make sure they have the correct systems in place. There also needs to be an alternative way to submit VAT if you're having issues, even if this is just through raising a case with ROS.

**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?**

We're UK based so submit VAT directly through Sage to HMRC. We have a month plus 7 days to submit a return, so that gives plenty of time to thoroughly check the return before submitting. If submitting in real-time it may be good to have a cooling off period in which you could correct any errors without being subject to any penalties. In the UK it's extremely difficult to get answers from HMRC regarding VAT queries. So far I've found ROS very helpful and quick at responding to queries, it is a bit of a concern that this may change with a more automated system.

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

We've not had any issues with EInvoicing, but still find it helpful to issue a paper invoice for packing with goods.

**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?**

N/A

**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?**

A set of clear guidelines that are easily accessible showing what should be included/not included in each box. Possibly with a link so that you can ask questions about a particular box value.