Response Number 436

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

I think it is a good thing.

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

Leniency with Businesses in ensuring that they can report digitally, as all businesses will use all different types of back office systems and there may costs involved.

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?

No

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?

Reverse charge rules and EU purchase of good and services rules