Response Number 468

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

For a small business it will not change things dramatically - returns as they are, are easy enough. May benefit larger businesses but in the long run will probably take the same amount of time/admin it will just be spread out rather than once on a bimonthly basis. One size will not fit all, please consider very small businesses that issue a low number of invoices.

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

Affordable software, ease of use, could there be a turnover threshold for when a business is obliged to do einvoicing and digital VAT returns?

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?

I am a sole trader and issue only c.10 invoices a year, some to individuals, some to county councils and some to other businesses.
I am concerned about the need for mandatory einvoicing in order to do VAT returns and the cost implications of same i.e. investing in software I'll only use for a few invoices a year.
Make it simple, and fair - don't put additional unnecessary costs on small businesses Consider turnover threshold for mandatory einvoicing / digital VAT returns

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?

ease and affordability

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?

I don't know