Response Number 711

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

I would welcome the process as long as it does not add additional financial costs to our operation.

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

We still encounter instances where companies issue pro-forma invoices, how would you envisage catering for this?
Will small enterprises use this system?

**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?**

We have no concerns regarding the concept, but would worry this move will introduce another financail burden for our business.

**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?**

We do not currently eInvoice

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

We do not have sufficient knowledge of this arrangement to offer suggestions.

**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?**

1. We would welcome a redesign of the Revenue ROS landing page, there should be an area there to highlight what returns are coming due / are outstanding for your business.
2. The option to download paper copies of the return that could be pre-populated prior to uploading to ensure the correct boxes are filled with the correct information.
3. Relevant information / training if changes are being made please.