Response Number 734

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

Not a good idea for small business

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

The fact that small businesses often deal with other small businesses and sole traders and are not set up for e-invoicing

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?

na

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

Yes - this is a big change for small business at a time when small businesses are gettting crushed in Ireland through bureacracy, cost pressures etc. a huge investment in spftware and trainng would be required. This will be more suited to larger business and i believe we are heading towards a society of larger homogenous brands. Obviously this makes life easier for Revenue to collect bigger amounts from a smaller number of customers but it is not good for society IMO.
On a more micro level, I work in the retail industry so there are millions of small transactions - I am unsure of every transaction will be reported or daily summaries.

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?

Na

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

Introduce the scheme for larger enterprises and give small businesses some time to adjust.

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 am in a seasonal buiness and pay VAT by DD on a group basis which really helps manage cash flow - i would need this faciilty to continue.