Response Number 22

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

Neutral until I see the proposals. The PAYE modernisation worked very well and did not increase the admin burden on businesses. If the VAT proposals are similar then it would be positive.

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

Any increased administration for a new system which would impact on SME's. Whether or not software packages can adapt their software to assist (as with PAYE modernisation)

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?

N/A

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

My company has a reasonable amount of smaller suppliers who send in paper invoices so there would have to be recognition in any new system of those not in a position to do eInvoicing across the range of their supplier list.

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?

Engage with industry and trade bodies for a full range of opinion and also software providers as was done with the PAYE modernisation.

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?

Dynamic links to all elements of the VAT return to help business submit correctly. While the TCA should be referenced where appropriate, using everyday language in the help sections will help smaller business's who may not have fully qualified staff doing their accounts understand what they need to do.