Response Number 45

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

As a small business, I would be concerned that this will require more administration time and additional costs

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

Ease of understanding and use for small businesses who do not have the same access to resources as large companies

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?

Implementation & compliance costs for small owner operated businesses who do not have the systems or resources required

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?

Practical hands on support would need to be provided to small owner operated businesses. The content & language of legislation should be easily understood ie. plain english

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?

Perhaps an optional drill down facility behind the different input lines so that the audit trail of details input may be retained where details are being input from manual records