Response Number 835

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

For a small business with limited turnover the current procedure of completing a VAT return every four months is preferred. For a sole trader real time reporting will introducing too much additional work.

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

The size and turnover of the organisation. An option should be given to report every four mounts

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?

The size and turnover of the organisation. An option should be given to report every four mounts

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?

The size and turnover of the organisation. An option should be given to report every four mounts

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?

Continual prompts are stressful. Current system every four months works.