Response Number 233

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

My business is quite small and the amount of invoices issued annually is limited. However, I have followed the current quarterly report system for the last 20 years and I have only 4 years left before retirement; a significant change would just create disruption for no gain.

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

Volume of business, giving the option of adhering or not to the new system.
Amount of years remaining before retirement.

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?

Yes, retraining and changing the system for me would only be disruptive and unnecessarily expensive

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?

Give the option of adhering or not to the new system.

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?

Reminding of when the return is due