Response Number 545

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

As a sole trader, (barrister), who does my own VAT recording and filing, it will be a distraction from my trade to have to log in to ROS and report transactions on an ongoing basis, rather than just recording them and then logging in and filing when returns are due.

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

The administrative burden on people who do their own taxes

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?

I cannot see how they will work for barristers

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?

opt out for sole traders with an annual level of VAT below a certain level

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?

N/A