Response Number 1065

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

Such a system assumes that we all have good internet speeds. That's simply not the case, with many areas still not having access to high speed broadband connections. Situated 8 miles from the GPO in Dublin and we still don't have high speed broadband, so not just a rural issue.

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

Whether or not business has IT capability, budget and reliable broadband.

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?

This assumes that one has the IT capacity and speeds which is not necessarily the case.

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?

Tackle the slow broadband issues first.

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?

Small business needs clear and concise training (for eg. webinars).