Response Number 1

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

As my business is a small single person trader, making a VAT return every 4 months suits my business model. Therefore, I do not feel there is a need for change for me.

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

For small single traders, it should not become over complicated and time consuming.

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 subject to this.

Q.4 Have you any observations, concerns or recommendations on a move to mandatory electronic invoicing for B2B & B2G domestic VAT transactions?

I am happy with the current, any new system should not be more complicated or time consuming.

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?

I do not have this involvement at this time, so cannot comment.

Q.6 What suggestions would you offer in Ireland’s arrangements for a mandatory B2B and B2G eInvoicing programme?

I don't know enough about this to comment.

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?

Just a reminder two weeks before the submission of the VAT3 is due.