Response Number 295

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

It will be difficult for us as we are based in the UK and use Sage for our UK VAT but not our Irish VAT number

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

Multiple VAT numbers for multiple countries and accounting systems

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?

Yes, UK HMRC and it works fine

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

Yes due to fact we only have one Irish supplier and 2 x Irish customers so it would be difficult for us to get a new system for these small portions of our sales

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?

Most of our UK customers have their own portals where we upload invoices, then HMRC log into our Sage accounting system to complete VAT returns, we had to upgrade our Sage in order to do this

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

Continue to allow manual invoicing for smaller businesess

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?

Maybe an online tool rather than coming in to our accounting system