

Excise

Mineral Oil Tax Warehouse Return User Guide

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1. Introduction

Mineral oil warehousekeepers are required by excise law to submit a monthly return of the tax payable on mineral oil removed from the warehouse.

The paper-based system for submitting and accounting for Mineral Oil Tax (MOT), the warehouse warrant, has been replaced by an electronic MOT warehouse return to be submitted through ROS.

This public notice explains how warehousekeepers can submit, view and amend electronic warehouse returns. It also details when and how warehousekeepers must account for their MOT liability.

1.1. MOT Taxhead

Revenue's accounting process for MOT warehouse returns has been transferred from the Customs & Excise (C&E) taxhead into a new and separate MOT taxhead.

Only warehousekeepers who are registered for the new MOT taxhead and who have a current warehouse number on SEED (System for the Exchange of Excise Data) will be able to submit a warehouse return.

Please note that at the live implementation of the new return (1st Feb 2017) all existing mineral oil warehousekeepers will be automatically registered under the new MOT taxhead.

Subsequently, new mineral oil warehousekeepers will be registered as part of the warehousekeeper authorisation process.

1.2. Warehouse Return

The new electronic MOT warehouse return consolidates the old paper-based versions of the:

- Mineral Oil Warehouse Warrant (C&E 1108),
- Carbon Charge on Mineral Oil Ex Warehouse Return (MOT CC1), and
- Monthly Stock Return (C&E 1122).

Please note that Return of Oil Movements (ROM1) submissions remains separate from the warehouse return and all traders must continue to submit ROM1s as heretofore.

The warehouse return is a monthly return, the return due date being the 15th of the month following that in which the liability arose.

Each company will be required to submit one monthly return, broken down by warehouse. The return will contain the trading details for each active MOT warehouse linked to the company, as recorded on SEED. Customers must, in respect of each warehouse for which they hold an approval, provide trading details as detailed in [Section 3.5](#), for each product dealt in in each warehouse.

Where a trader has not actively traded in a particular fuel during the month but has fuel in stock, the trader will nonetheless be required to input the trading details for that fuel, in order to fulfil their obligation for a monthly stock return.

1.3. Carbon Charge

MOT consists of two tax components: a non-carbon charge; and, a carbon charge. The new return will cater for declarations of both non-carbon charge and carbon charge liabilities together.

In accordance with section 100(5) of Finance Act 1999 (as amended), where biofuel is added to another mineral oil, relief from carbon charge applies to the biofuel content of that mineral oil. Warehousekeepers can input the volume of pure biofuel added to the relevant fuel in the Product Detail Screen, as detailed in [Section 3.5](#).

1.4. MOT Liability Calculation

With the introduction of the electronic MOT warehouse return, liability calculations will be based on an Out-the-Gate model as opposed to the previous Stock Depletion approach, with MOT liability being calculated on the volume of product as it is measured by meter on release from the tax warehouse.

The flat-rate loss allowance, which took account of the proportion of stock depletion attributable to loss of product while held in warehouse under duty suspension - allowable under section 98A(4)(a) of the Finance Act 2001 as part of the stock depletion calculation, consequently ceases to be applicable.

1.4.1. Vapour Recovery – Interim measure

In response to an Irish Petroleum Industry Association submission, from 1st February 2017 an allowance of 0.18% of MOT liabilities is, as an interim measure, being permitted by the Revenue Commissioners in respect of petrol and derv released for home consumption ex-warehouse in recognition of the return of duty paid oil stocks to warehouses in the form of recovered vapour. This will apply in respect of petrol and diesel / derv MOT liabilities for a period of 12 months, to 31 January 2018.

The allowance will be implemented by an equivalent adjustment of the rate calculation, as it is applied when computing the monthly liability.

In the intervening period, the Commissioners will engage further with the mineral oils sector in order to carry out further analysis on the return of recovered vapour and its impact on MOT liabilities.

The Commissioners will make a further decision on the extent of any such allowance that should be applied to MOT liabilities ex-warehouse before 31 January 2018, following consultation with the mineral oils sector and based on the degree of evidence available of recovered vapour and its impact on MOT liabilities.

Losses occurring in-warehouse other than those covered by section 98A(4)(a) of the Finance Act 2001, for example spillages, must continue to be reported immediately upon detection

by the warehousekeeper to Revenue to allow officers to establish the circumstances, quantities involved etc., concerned. Such losses can be attributed to loss relief on the company's Corporation Tax return (CT1).

1.5. Excise Duty Rates

Current excise rates are available from the [Revenue website](#).

1.6. Agent Access

Subject to compliance with Regulation 43 of the Mineral Oil Tax Regulations 2012 (S.I. No. 231 of 2012), agent processing will be facilitated for the MOT warehouse return to allow agents to file returns and make excise payments on behalf of their customers. Agents must obtain a ROS Sub-Cert from the relevant warehousekeeper to avail of this functionality.

1.7. Record Keeping

All records relating to excisable goods must be kept for a period of not less than six years from the date of the last entry therein, or such other period as may be advised by Revenue in any particular case. The warehousekeeper's records should incorporate clear audit trails. Records must be made available to Revenue on request and must be kept at the registered place of business; the MOT warehouse; or, at such other place as Revenue may allow.

1.8. Unable to Submit/Amend Return

Warehousekeepers that are unable to submit/amend a return electronically through ROS should immediately inform the Revenue officer responsible for the compliance of the warehouse, who can issue the warehousekeeper with a paper based return form for completion. Revenue caseworkers may input or amend a warehouse return on a warehousekeeper's behalf. However this will only be done where:

- (a) The warehousekeeper has a legitimate reason for being unable submit/amend the return themselves, and
- (b) The caseworker is in receipt of a signed and fully completed paper based return. A separate paper based return will have to be submitted for each warehouse concerned.

Note where, as the result of a budgetary change, the rate of an excise duty for a product featured in a manually submitted return has changed, the warehousekeeper will be required to submit two paper-based returns per warehouse. Instructions on how the returns are to be completed in this instance are provided on the paper based return form.

Interest and penalties may arise where a return is submitted after the return due date, or where payment of all MOT liability is not met.

1.9. Enquiries and Assistance

Revenue officers are available to provide assistance should the need arise.

Revenue's Large Cases Division, Motor Oils & Transport District is contactable by telephone at 01 738 36 37.

Alternatively, queries in relation to the electronic warehouse return submission process can be sent via the dedicated secure email facility *My Enquires* by putting ESIMOT@revenue.ie in the FAO field.

The Revenue ROS Helpdesk will be available to assist in any queries you may have related to ROS access. Contact details for the ROS Helpdesk are as follows:

- E-mail at roshelp@revenue.ie
- Telephone at 01 738 36 99
- From **outside the Republic of Ireland**, you can email the Helpdesk with your number and we will telephone you, or alternatively call +353 1 738 36 99.

2. Accounting for Mineral Oil Tax

In accordance with section 96(5) of the Finance Act 1999 (as amended), regarding the payment of MOT, warehousekeepers may either:

- Immediately account for the MOT liability, both non-carbon and carbon components, or
- Defer the payment of MOT liability, both non-carbon and carbon components, to the 15th of the following month, subject to the existence of a guarantee from a financial institution, acceptable to the Revenue Commissioners, for the purpose of securing the liability concerned.

From the 1st Feb 2017, all warehousekeepers must account for both the carbon charge component and the non-carbon charge component of MOT at the same time. The previous practice of deferment of the carbon charge, while paying the non-carbon component, is no longer permitted under legislation.

Warehousekeepers who opt to pay their MOT liability on an immediate basis (i.e. no deferment of liability) must make timely payments, appropriate to meet their projected or accrued MOT liability. These payments should be based on:

- Projected liability, if paying with respect to a future period;
- A daily average, calculated with respect to the preceding month; or,
- In accordance with their previous day's actual liability.

Warehousekeepers wishing to operate on a deferred payment basis are required to obtain a security guarantee instrument, acceptable to Revenue, from a financial institution to the value of 150% of the trader's average projected monthly liability over a twelve month period rounded up as appropriate.

Warehousekeepers must make payment of any outstanding MOT liability, deferred or otherwise, when submitting the warehouse return.

2.1. Payment

Payment of MOT liability will be processed through Revenue's online payment services facility. Customers can access the secure online application either through ROS or myAccount to make tax or other payments.

Payment of MOT liabilities is available by Credit Card, Debit Card, or transfer from the payer's bank account by Single Debit Instruction (SDI).

2.2. Payment Schedule

Warehousekeepers who choose not to avail of deferred payment are required to pay MOT when the mineral oil is released for home consumption. For practical reasons, the payment of MOT on each consignment of mineral oil as it leaves the warehouse is not feasible.

Revenue permits warehousekeepers to make uniform payments, based on an aggregate liability of MOT due over a short fixed period.

The amount of these payments can be estimated and, in this respect, should be based on the known volume of mineral oil released for consumption in the preceding month. Alternatively, the payment can be based on the actual liability of the previous day(s).

Payments must include the carbon charge component, as the deferment of carbon charge liability alone is no longer permitted.

Individual payments are facilitated through ROS and can be submitted by selecting Tax/Payment/Declaration > MOT > Make Payment as shown below. Users must select the period to which the payment refers, enter the appropriate payment amount, and finally indicate their chosen payment method.

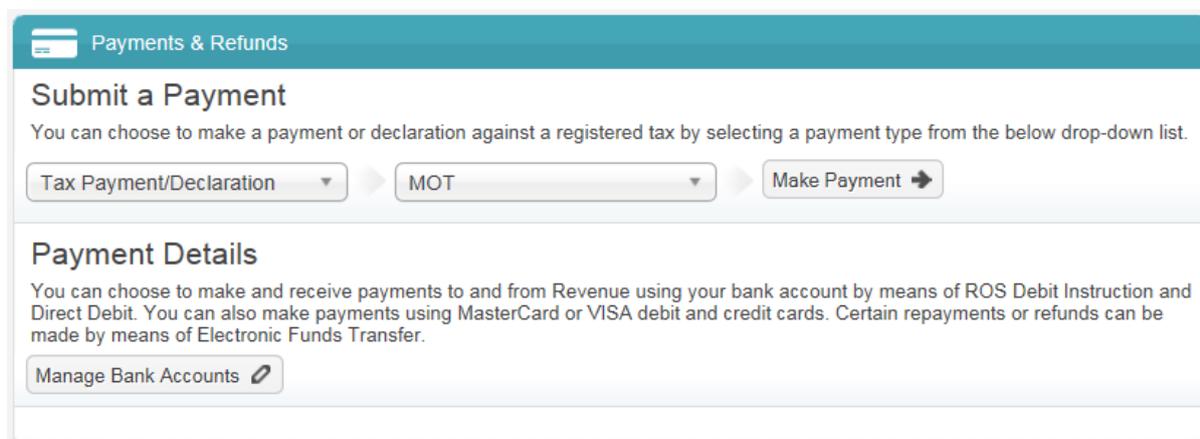


Figure 1 - ROS Homepage Payments & Refunds

2.3. Deferred Payments and Security Guarantees

Excise legislation, specifically section 96(5) of the Finance Act 1999, has been adapted to allow MOT traders to opt for deferred payment of MOT. All MOT warehousekeepers must account for both the carbon charge and non-carbon charge components of MOT at the same time, either on an immediate basis through daily payments or on a deferred basis on the 15th of following month. Warehousekeepers wishing to operate on a deferred payment basis are required to obtain a security guarantee instrument, acceptable to Revenue, from a financial institution to the value of 150% of the trader's average projected monthly liability over a twelve-month period rounded up as appropriate.

For information regarding the application process, for inclusion within the deferred payment scheme, please contact Revenue's Large Corporates Division, Motor Oils & Transport Branch, at 01 738 36 37. Alternatively, queries can be sent via the dedicated secure email facility largecasediv@revenue.ie.

3. Submitting a Warehouse Return

The flow diagram below shows each stage in the process for submitting a warehouse return.

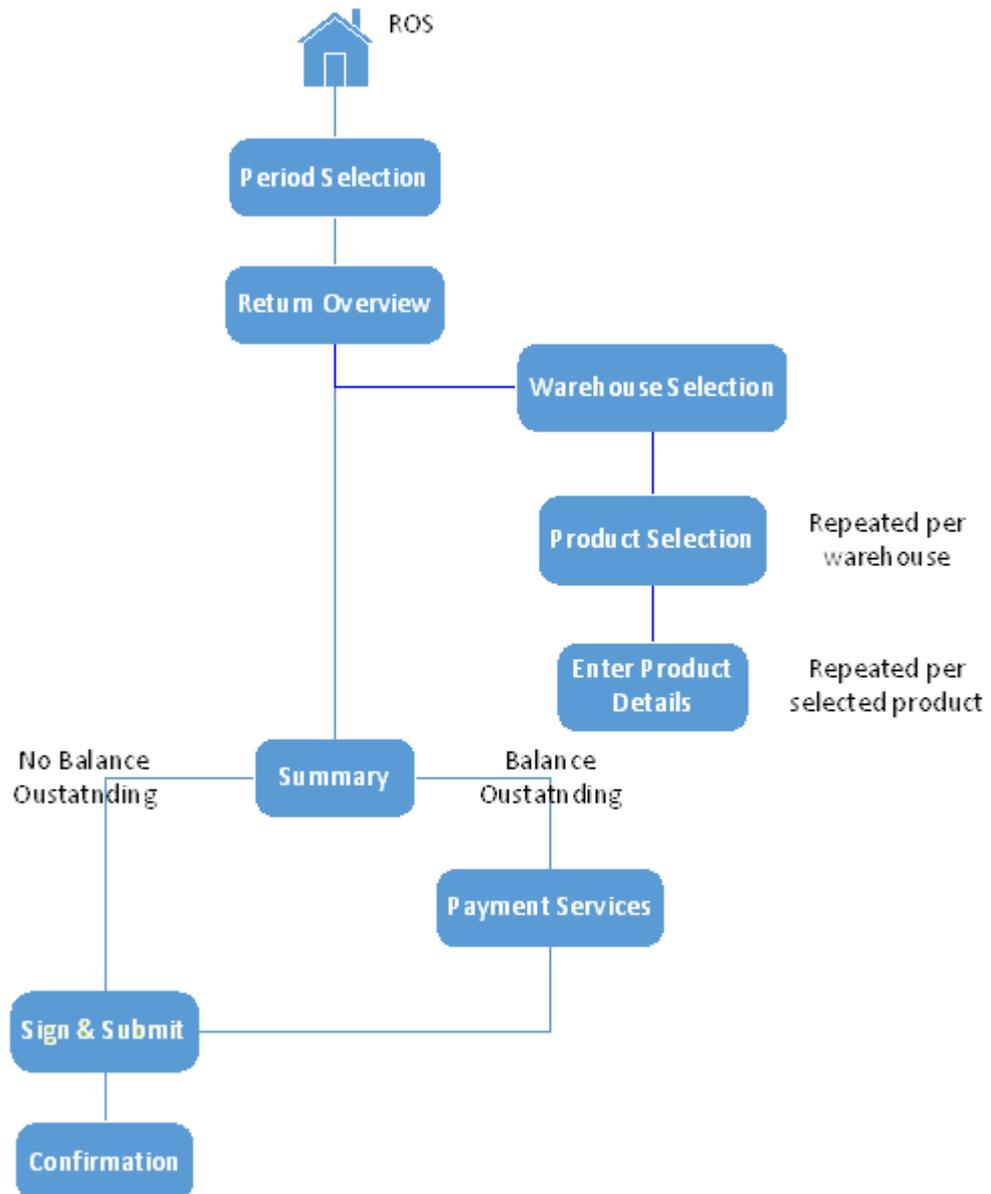
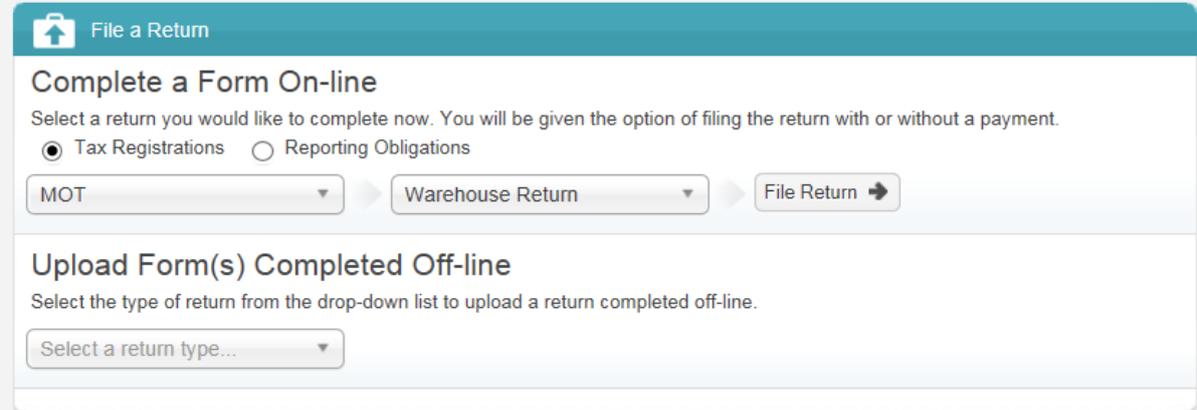


Figure 2 - Warehouse Return Submission Flow Diagram

Each stage of the return process is detailed in the following subsections.

3.1. Initiating a Return Submission in ROS

Having logged onto ROS, users begin the warehouse return submission process by selecting, from the drop-down menus presented: the MOT tax type; Warehouse Return; and clicking the File Return button, as shown in the figure below.



The screenshot shows the 'File a Return' section of the ROS homepage. It features a teal header with a white icon of a document and an upward arrow, followed by the text 'File a Return'. Below this is the heading 'Complete a Form On-line' and a sub-heading 'Select a return you would like to complete now. You will be given the option of filing the return with or without a payment.' There are two radio buttons: 'Tax Registrations' (selected) and 'Reporting Obligations'. Below the radio buttons are two dropdown menus: the first is set to 'MOT' and the second is set to 'Warehouse Return'. To the right of these dropdowns is a 'File Return' button with a right-pointing arrow. Below this section is another heading 'Upload Form(s) Completed Off-line' and a sub-heading 'Select the type of return from the drop-down list to upload a return completed off-line.' There is a single dropdown menu with the text 'Select a return type...'.

Figure 3 - ROS Homepage File a Return



3.2. Period Selection Screen

The period concerned is selected from the Outstanding returns list available on the Period Selection Screen. The list will display all currently outstanding filing period(s). Clicking File brings the user to the Return Overview Screen.

← Back to ROS

Your return summary:

Outstanding returns

January 2017	File →
--------------	------------------------

Previously filed returns

December 2016	Amend →
November 2016	Amend →
October 2016	Amend →
September 2016	Amend →
August 2016	Amend →
July 2016	Amend →

Figure 4 - Period Section Screen

The previously filed returns list allows the user to select a previously submitted return for amending if required. Where a previously filed return is selected, each screen will be pre-populated with the data entered when the return was originally filed. Note only the previous 12 periods will be shown as it is only possible for the user to amend a return within 12 months of the return due date. Users wishing to amend a return submitted prior to the previous 12 periods should contact the appropriate Revenue officer.



3.3. Return Overview Screen

The return overview screen displays the name and number of each warehouse registered to the company/warehousekeeper on SEED, the warehouse name is taken from the first line in the warehouse's address. Note, where a warehouse is no longer active on SEED it is still possible to amend a return that featured that warehouse when its registration was active.



Figure 5 - Return Overview Screen

Although the figure above only shows one warehouse, where more than one warehouse is registered to the same warehousekeeper, each warehouse will be listed.

Selecting Enter (under the Trading Details column) allows the user to select the relevant product(s) from the Product Section Screen, and then input the trading details, on a product-by-product basis, for the corresponding warehouse via the Product Detail Screen.

When trading details of one or more products have been successfully entered, a green tick will be visible under the Status column. It is not possible to submit a return unless trading details for at least one product have been input for all warehouses listed. Having input trading details for all warehouses for the return period concerned, the user can proceed to the Summary Screen by clicking the Continue button.



3.4. Product Selection Screen

The Product Selection Screen, shown below, lists all the mineral oil products available for selection. From this screen, the user can select the products that the warehouse dealt in by clicking Add. Selecting a product brings the customer to the Product Details Screen, where the volumes of product traded for that return period are entered.

← Cancel **Select products for MOT TW 1:**

Heavy Oil – Propellant Add	Petrol Add
Marked Gas Oil Add	Kerosene – Non propellant Add
LPG – All other usages Add	LPG – Propellant Add
Fuel Oil – All other usages Add	Fuel Oil – Electricity generation Add
Aviation Gasoline Add	Substitute Fuel – Petrol Add
Substitute Fuel – Diesel Add	Substitute Fuel – All other usages Add
Heavy Oil – Air Navigation Add	

Save →

Figure 6 - Product Selection Screen

Upon completion of entering product details, the user is returned to the Product Selection Screen, where another product can be selected if necessary. The total liability for each product entered can be seen on screen as part of the details displayed for that product. This process must be repeated for each product in stock in the warehouse. Where a product has not been traded during that period (i.e. no movements to Home Consumption) its details must nevertheless be entered, to satisfy stock control requirements for that product.

After product details have been input for each product in the warehouse, the user can select the Save button to return to the Return Overview Screen.



3.5. Product Details Screen

Users input the required trading details for the product and warehouse selected on the Product Details Screen, illustrated below.

On screen help-text is available for each category by clicking the Explain this section button; however a more detailed explanation of each input field is also provided below.

All input fields must be completed and volumes must be entered in kilolitres, with up to three decimal places (allowing volumes to be accurate to the litre) as measured at 15 degrees Celsius.

← Cancel

Enter volumes for Petrol:

All fields are required and volumes must be in kilolitres, as measured at 15 degrees Celsius.

Stock:

Opening balance

Closing balance

Inward movements:

[Explain this section](#)

Imported

Duty suspended Inwards

Produced

Stock gains

From operations

Outward movements:

[Explain this section](#)

Exported

MOT Remission

Duty suspended outwards

Stock losses

To operations

Home consumption

Pure biofuel volume

Carbon Charge Remission

Figure 7 - Product Details Screen



3.5.1. Opening Balance

The opening balance refers to the total volume in stock of the particular mineral oil at the start of the first day of trading of the return period. The volume declared should equal the stock closing balance of the previous return period.

3.5.2. Closing Balance

The closing balance is the volume of the product in stock at end of the last day of trading of the return period. The volume declared should equal the opening balance declared for next return period. The closing balance should equal the sum of the fields; *opening balance* plus *total inward movements*, minus *total outward movements*.

3.5.3. Imported

Imported is the total volume of product received into the warehouse under duty suspension from non-EU Member States, including additives and markers.

3.5.4. Duty Suspended Inwards

Duty suspended inwards is the total volume of product received into the warehouse under duty suspension from other warehouses located either within the State or in other EU Member States.

3.5.5. Produced

This field is intended for warehouses that manufacture mineral oil products, through processes such as crude hydrocarbon oil or plant oil refining, esterification of oils to make biodiesel, etc.; consequently very few MOT warehouses will need to complete this field.

In general, “produced” refers to the total volume of product created through manufacturing, refining and recycling. The term producing, in relation to mineral oils, is defined in section 94(1) of Finance Act 1999 (as amended) as including;

manufacturing, refining, recycling, subjecting to a specific process within the meaning of Additional Note 4 to Chapter 27 of the combined nomenclature (as referred to in paragraph 5 of Article 2 of the Directive), and any other method of processing and obtaining of mineral oil from any natural source and “production” and other cognate words shall be construed accordingly;

Note volumes **not to be included in this field** include those relating to products produced from operations on duty-suspended oils, e.g. the addition of markers to produce marked gas oil (MGO), which should be included under the From Operations heading.



3.5.6. Stock Gains

A stock gain refers to an increase in volume of product in stock as a result of contaminated oil being returned to a warehouse.

3.5.7. From Operations

From operations refers to the **increase** in volume of product in stock resulting from a wide range of possible in-warehouse processes and includes some “non-intensive” production processes. Listed below are some such operations. Warehousekeepers who are in doubt as to whether it is appropriate to record an operation not listed below in this field should contact their Revenue officer.

Increases in stock volumes from in-warehouse operations may arise from the:

- Blending of different descriptions of duty-suspended oil, for example:
 - Heavy Oil Propellant blended into MGO - increase in MGO recorded in the From Operations field (subsequent decrease in Heavy Oil Propellant recorded in the To Operations field of the Heavy Oil Propellant Product Detail Screen).
 - Bio-Diesel blended into Heavy Oil Propellant - increase in Heavy Oil Propellant (subsequent decrease in Substitute Fuel – Diesel).
 - Ethanol blended into petrol - increase in Petrol (subsequent decrease in Substitute Fuel – Petrol).
- Addition of a marker and/or a denaturant, for example:
 - Addition of markers to diesel - increase in stock of MGO (subsequent decrease in Heavy Oil Propellant recorded in the To Operations field of the Heavy Oil Propellant Product Detail Screen).
 - Marker added to Kerosene - increase in Kerosene – Non Propellant.
- Addition of additives - increase in product to which additive added.

3.5.8. Exported

Exported is the volume of product, including additives and markers, consigned from the warehouse, under duty suspension, to a non-EU Member State.

3.5.9. Duty Suspended Outwards

Duty suspended outwards records the volume of product consigned from the warehouse, under duty suspension, to other warehouses located either within the State or in other EU Member States.



3.5.10. To Operations

To operations records the **decrease** in volume of product in stock resulting from a range of possible in-warehouse simple production operations, listed below are some such operations. Warehousekeepers concerned as to whether it is appropriate to record an operation not listed below in this field should contact their Revenue District.

Decreases in volume of stock from in-warehouse operations may occur from the:

- Blending of different descriptions of duty-suspended oil, for example:
 - Heavy Oil Propellant blended into MGO - decrease in Heavy Oil Propellant (subsequent increase in MGO recorded in the To Operations field and a recorded in the To Operations field of the MGO Product Detail Screen).
 - Bio-Diesel blended into Heavy Oil Propellant - decrease in Substitute Fuel - Diesel (subsequent increase in Heavy Oil Propellant).
 - Ethanol blended into Petrol - decrease in Substitute Fuel – Petrol (subsequent increase in Petrol).
- Addition of a marker and/or a denaturant, for example:
 - The addition of markers to Heavy Oil Propellant - decrease in stock of Heavy Oil Propellant (subsequent increase in MGO recorded in the To Operations field of the MGO Product Detail Screen).

3.5.11. Stock Losses

The volume to be declared in the Stock Losses field is the decrease in volume of product in stock due to losses or deficiencies in warehouse.

3.5.12. Home Consumption

Home consumption refers to the total volume of taxable product released from the warehouse for use in the State. This field includes both product charged at the full MOT rate (i.e. carbon and non-carbon components) and product charged only the non-carbon component of the rate. Note the volume recorded in the Carbon Charge Remission field is also to be included in the Home Consumption field value. However, product released entirely free from tax is recorded separately under the MOT Remission field.

3.5.13. Pure Biofuel Volume

This field records the volume of pure biofuel added to product prior to the removal of the product from the warehouse. This value is to exclude any non-biofuel product, such as a denaturant, added to biofuel for any purpose. For example, in the Petrol Product Detail Screen, the volume of pure ethanol added to petrol would be recorded in this field, this volume however should not include the volume of denaturant (or any other non-biofuel product) already added to the ethanol.



3.5.14. MOT Remission

The MOT Remission field records the total volume of product supplied tax free from the warehouse to authorised persons for a purpose subject to a relief from mineral oil tax. Such a supply must be in accordance with the provisions of excise law and with such procedures and conditions as the Revenue Commissioners may require.

Mineral oil may be released tax free from a tax warehouse for the following purposes;

- purposes other than motor or heating fuel,
- chemical reduction or electrolytic or metallurgical processes,
- the production of mineral oil,
- use in aircraft engines during testing and maintenance of those engines,
- solely in the production of electricity, where that electricity is subject to electricity tax or is supplied for consumption outside the State
- sea navigation including sea-fishing but not including private pleasure
- navigation, and
- for heavy oil (i.e. aviation kerosene) only, air navigation other than private pleasure flying.

3.5.15. Carbon Charge Remission

This field records the volume of product supplied free from carbon charge to authorised persons for a purpose subject to a relief from the carbon charge. Such a supply must be made in accordance with the provisions of excise law and with such procedures and conditions as the Revenue Commissioners may require. Note the volume recorded in this field is also to be included in the Home Consumption field value.

3.5.16. Budget Rate Changes

Where, as a consequence of Budget changes to the MOT rates applicable to a product, two different rates apply to a product within the same return period, the product detail screen will allow customers to input the home consumption, pure biofuel volume and carbon charge remission input fields for both periods, i.e. before and after the rate change, see figure below.

Home Consumption volumes prior to rate change (14 - June)

Home consumption	Pure biofuel volume
<input type="text" value="20"/>	<input type="text" value="1"/>
	Carbon Charge Remission
	<input type="text" value="1"/>

Home Consumption volumes post to rate change (14 - June)

Home consumption	Pure biofuel volume
<input type="text" value="20"/>	<input type="text" value="1"/>
	Carbon Charge Remission
	<input type="text" value="1"/>

Figure 8 - Home Consumption Fields during Budget change period

3.5.17. Partial Save

Where details are entered into the Product Detail Screen but the return is subsequently not submitted, the details provided will be saved. The user upon recommencing the submission process can choose to use the previously saved details or to discard them and start again.

Upon completion, the Product Details Screen shows the total inward movements, outward movements, total Home Consumption Carbon Charge, total Home Consumption Non-Carbon Charge, and the MOT liability for that individual product, as per the details entered by the user.

After inputting the trading details for a product, the user can select the Save button to return to the Product Select Screen to select another product if necessary.



3.6. Summary Screen

The Summary Screen displays the non-carbon, carbon, and total MOT liability per warehouse. The screen also displays the total cumulative liability of all warehouses included in the return, along with the total payments to-date for the period (i.e. the total of all fixed period payments, as outlined in [Section 2.2](#)) and the total outstanding.

Any outstanding liability must be paid as part of the return submission.

[← Back to Returns Overview](#)

Are these details correct for January 2017:

Warehouse	Number	Non-Carbon	Carbon	MOT Liability
TW developments ltd	IETW0000000000	€68,612.00	€93,364.00	€161,976.00
Total Liability				€161,976.00
Total Paid				€161,976.00
Total Outstanding				€0.00

By submitting this return you confirm that all information declared by you herein is correct and complete with respect to the warehouse or warehouses concerned and that, where reduced rates of mineral oil tax are claimed, the products upon which such rates are claimed were delivered for use in accordance with the statutory provisions governing such claims.

[Submit →](#) [Print](#)

Figure 9 - Summary Screen

For warehousekeepers operating on a deferred basis, this figure should be zero as all liability will be paid when submitting the return.

[← Back to Returns Overview](#)

Are these details correct for January 2019:

Warehouse	Number	Non-Carbon	Carbon	MOT Liability
T	IETW000051221	€1,468,160.00	€1,153,320.00	€2,621,480.00
Total Liability				€2,621,480.00
Total Paid				€0.00
Total Outstanding				€2,621,480.00

You have opted to avail of deferred payments for your Warehouse Returns. By doing so the below payment schedule will be used for retrieving the returns outstanding liability of €2,621,480.00

Guarantee Amount	€3,000,000.00
Payment Required Today	€0.00
Deferred Payment to the 15/02/2019	€2,621,480.00

By submitting this return you confirm that all information declared by you herein is correct and complete with respect to the warehouse or warehouses concerned and that, where reduced rates of mineral oil tax are claimed, the products upon which such rates are claimed were delivered for use in accordance with the statutory provisions governing such claims.

[Proceed to payment →](#) [Print](#)

Figure 10 - Summary Screen

Users will be required, before proceeding, to declare that all information within the return is correct and complete, including that all volumes of products claimed at a reduced rate were delivered for use in accordance with the statutory provisions governing such claims.

Having made the declaration by means of the tick-box users will either proceed to the payment screen, in instances where an outstanding liability exists and payment is required, or where there is no liability, to the Sign & Submit screen.



3.7. Payment Screen

Where an outstanding liability arises, the payment screen gives the warehousekeeper the option to pay this liability: by credit card; by debit card; or, by single debit instruction (SDI) from the warehousekeeper's bank account as per the figure below. After inputting the relevant card/account details, the warehousekeeper will be directed to the Sign & Submit screen. Where the SDI option is chosen, bank account details are not stored and must be input each time.

Note opting to pay by Credit Card attracts a 1.1% transaction service charge.

[← Back to My Services](#)

How would you like to pay?

Total Payment Amount €161,976.00

By Credit card

By Debit card

Using my bank account

BIC

IBAN

Please debit my account with the single amount specified.

By signing this mandate form, you authorise (A) the Revenue Commissioners to send instructions to your bank to debit your account and (B) your bank to debit your account in accordance with the instructions from The Revenue Commissioners

As part of your rights, you are entitled to a refund from your bank under the terms and conditions of your agreement with your bank. A refund must be claimed within 8 weeks starting from the date on which your account was debited. Your rights are explained in a statement that you can obtain from your bank.

[▶ How do I pay using my bank account?](#)

If you wish to receive a confirmation email please enter your email address below

Next →

[← Back](#)

Figure 11 - Payment Screen



3.8. Sign & Submit Screen

The warehousekeeper is asked to “sign” the warehouse return by confirming their ROS digital certificate and re-entering the corresponding password.

Sign & Submit

Certificate [Help](#)

Enter Password

Figure 12 - Sign & Submit Screen

After selecting Sign and Submit a confirmation screen will be invoked informing the user that return, or return and payment, has been successfully submitted. Having successfully submitted the return, a notification will also be sent to the customer’s ROS Inbox.

Note where a return is submitted by an agent, the notification will issue to the agent’s ROS inbox rather than that of the warehousekeeper.

3.9. Overpayment of MOT

Overpayment of MOT may occur where the total of all estimated payments for the period exceeds the tax liability as defined by the warehouse return, or where an amended return has resulted in a reduction of the previously paid liability. After the overpayment is validated, and provided offsetting has not been requested by the warehousekeeper (see below), a refund of the amount of the overpayment will issue to the customer.

Note, in order to receive a refund, the warehousekeeper is required to have previously nominated a bank account into which MOT refunds will be transferred. Warehousekeepers can nominate and amend bank details through ROS by selecting Manage Bank Accounts > Manage EFT under the Payments and Refunds heading on the ROS Homepage.

3.9.1. Offsetting an Overpayment

Where a warehousekeeper anticipates a repayment of MOT, they may request, via their Revenue officer, that the amount concerned be offset against a separate liability under a different tax-head.

3.10. Contaminated Mineral Oil

In accordance with the Mineral Oil Tax Regulations 2012, as amended, tax paid mineral oil that has been removed from a warehouse may be returned to that same warehouse where Revenue are satisfied that the mineral oil has become contaminated. The warehousekeeper may be entitled to a full/partial refund of MOT paid on the contaminated fuel depending on the circumstances of the contamination.

Increases in stock as a result of returned contaminated oil are to be recorded on the warehouse return that covers the period during which the oil is returned to the warehouse. The volume of returned contaminated oil should be recorded on the Product Detail Screen (see [Section 3.5](#)) for the appropriate mineral oil product under "Stock Gains", with the corresponding increase reflected in the "Closing Balance" stock amount.

Having subsequently agreed, with the Revenue officer, the amount of the applicable MOT refund, the warehousekeeper should amend the warehouse return for the period during which the now contaminated mineral oil product was originally released for consumption. The warehousekeeper should decrease the volume recorded under "Home Consumption", on the Product Detail Screen for the relevant product, in accordance with the amount agreed, to generate the appropriate refund amount. Having submitted the amended claim, a repayment for that amount will issue shortly after.

Please note a simplified process for the repayment of MOT on contaminated oil returned to the warehouse is currently being developed. Warehousekeepers will be advised of this new process upon its implementation.

4. Look up a Warehouse Return

Upon submitting a return, users will receive a ROS Inbox notification. This notification can be used to view the return at anytime by selecting the Notice No. link for the corresponding notification, see below. This link will bring the user to a read-only version of the Return Overview Screen for that return.

The screenshot shows the Revenue Record Screen for 'COMPANY REVPAY - 1 - Inbox Messages'. The page features a navigation bar with 'MY SERVICES', 'REVENUE RECORD', 'PROFILE', 'WORK IN PROGRESS', and 'ADMIN SERVICES'. Below the navigation bar, there is a search bar with a dropdown menu set to 'Select Search Method'. A table lists several notifications, each with a checkbox, a link to the Notice No., the Customer Name, Regn./Trade r No./Doc ID, Tax Type/Duty/Rep. Oblig., and Document type.

	Notice No.	Customer Name	Regn./Trade r No./Doc ID	Tax Type/Duty/Rep. Oblig.	Docu
<input type="checkbox"/>	5394198292P	COMPANY REVPAY - 1		Mineral Oil Tax	Paym
<input type="checkbox"/>	5281825872F	COMPANY REVPAY - 1		Mineral Oil Tax	Ware
<input type="checkbox"/>	4104141537D	COMPANY REVPAY - 1		Mineral Oil Tax	Paym
<input type="checkbox"/>	4416566148U	COMPANY REVPAY - 1		Mineral Oil Tax	Ware
<input type="checkbox"/>	5277735764R	COMPANY REVPAY - 1		Mineral Oil Tax	Ware
<input type="checkbox"/>	4638887882N	COMPANY REVPAY - 1		Mineral Oil Tax	Paym

Figure 13 - Revenue Record Screen

Where the return was submitted by an agent, the agent rather than the warehousekeeper will be able to look up the return.

5. Amending a Warehouse Return

Warehousekeepers will be able to amend a warehouse return via ROS within twelve months of the return due date. The process of amending a return is similar to that of submitting a return, outlined in [Section 3](#).

To amend an already submitted return, users must first opt to File a Return by selecting, from drop down lists on the ROS Homepage, MOT tax type, Warehouse Return, and clicking the File Return button, as shown in the figure below.

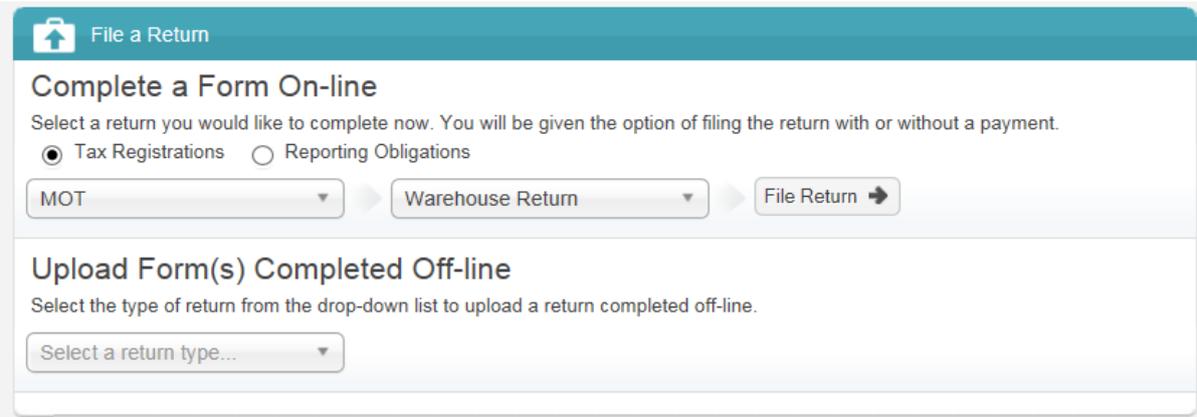


Figure 14 - ROS Homepage File a Return

The user must then select the relevant previously submitted return from the Period Selection Screen. Doing so will bring the user to the Return Overview Screen; from there the user can select the warehouse(s) concerned, followed by the product(s) concerned from the Product Selection Screen. The Product Detail Screen will display the volumes in each input field as they were last submitted/amended, the user can amend these figures as appropriate and select Save to record the changes.

After amending the warehouse(s)/product(s) concerned, the user will be returned to the Return Overview Screen from which they can click continue. They will then be brought to the Summary Screen to submit the amended return. Having successfully amended the return, a notification advising of same will be sent to the warehousekeeper's ROS Inbox. Note where a return is amended by an agent, the notification will issue to the agent's ROS inbox.

Where an amendment to a return increases the tax liability for the period, the user will be asked to Proceed to Payment in order to pay the additional liability before submitting the return.

Where amendment of a warehouse return results in an overpayment, the user will be asked to select Submit to submit the amended return. Doing so will initiate the debits/credits process with the possibility of a repayment of the overpaid tax; see [Section 3.9](#) for more information.

6. Cancelling a Warehouse Return

In circumstances where a warehousekeeper believes that the only appropriate course of action is the cancellation of a return, rather than its amendment, the warehousekeeper must contact the appropriate Revenue officer.