

# Repayment of Mineral Oil Tax Carbon on Heavy Oil used in Horticultural Production and in the Cultivation of Mushrooms

## Form 1130

### Quick Guide to Submitting Online Repayment Claims

Pages 1 – 2	Accessing the e-Repayment Claims Facility
Pages 3 – 9	Submitting a New Claim
Page 10	Amending a Previously Submitted Claim

## Accessing the e-Repayment Claims Facility

From September 2017, repayment form 1130 should be submitted via the **e-Repayment Claims Facility**, accessible through the Revenue On-Line Service (ROS). It is important for claimants to read the [Mineral Oil Tax e-Repayment Claims Facility User Guide](#) to familiarise themselves with mandatory requirements for accessing the e-Repayments Claims Facility.

The e-Repayments Claim Facility can be accessed through the claimants ROS homepage.

The screenshot displays the Revenue On-Line Service (ROS) homepage. The top navigation bar includes the Revenue logo, language options (GAELIGE, ENGLISH, ROS HELP), and user information (COMPANY REVPAY - 1, EXIT). The main menu features tabs for MY SERVICES, REVENUE RECORD, PROFILE, WORK IN PROGRESS, and ADMIN SERVICES. The left sidebar lists various services, including 'Open Revenue Record', 'Manage Tax Registrations', 'Manage Reporting Obligations', 'Download Pre-populated Returns', 'Manage Relevant Contracts Tax', 'Manage Financial Statements', 'Secure Upload/Download Service', 'Mobile Access', 'Vehicle Technical System (VTS)', 'Manage LPT / HC arrears', 'View Property History', 'Manage Tax Clearance', and 'Verify Tax Clearance'. The main content area is divided into sections: 'Returns and Payments' (with 'File a Return' and 'Complete a Form On-line' options), 'Payments & Refunds' (with 'Submit a Payment' and 'Payment Details' options), and 'Other Services' (with icons for Home Renovation Incentive (Contractor), VAT MOSS, MyEnquiries, e-Repayment Claims, and VRT Certificate of Conformity). The 'e-Repayment Claims' icon, featuring a Euro symbol and a circular arrow, is highlighted with a red circle. The 'Information:' section is visible at the bottom.

From the Welcome Screen claimants may choose to either submit a new claim or amend a previously submitted claim.

## Welcome to eRepayment Claims

### Make a new claim

This service allows you to make a repayment claim for Mineral Oil Tax and specific VAT repayments for unregistered persons.

Make a claim →

### Previous Claims

You can check the status of your previously submitted claim(s) and view the details here. This option can also be used in certain circumstances to edit your claim and provide further information if requested.

Manage your claims

⏻ Close

## Submitting a New Claim

Select **MOT – Mineral Oil Tax** from the **Select a tax** screen and click **Continue**.

### Select a tax

Please select the tax you are claiming.

☒ MOT - Mineral Oil Tax

☐ VAT - Value Added Tax

✕ Cancel

⏻ Close

Continue →

Then select claim type **Form 1130** and click **Continue**.

### Select a claim type

Please select the type of Mineral Oil Tax claim.

☐ Form 1131 – Use of Commercial Sea Navigation Fuel ⓘ

☐ Form 1132 – Supply of Commercial Sea Navigation Fuel ⓘ

☐ Form CC–Rep – Greenhouse Gas Permit Holders ⓘ

☐ Form PPF2 – Aviation Gasoline ⓘ

☒ Form 1130 – Horticulture & Mushroom Production ⓘ

✕ Cancel

⏻ Close

Continue →

The **Overview** Screen details the requirements and procedure for submitting the claim. Please ensure that the requisite claim details and supporting documents are available, and then select **Continue** to proceed.

☐ Overview

☐ Claim Period

☐ Claim Details

☐ Attachments

☐ Review

Overview

Form 1130 – Mineral Oil Tax used in Horticulture

Who is it for?

This is for businesses involved in horticultural production and mushroom cultivation who have paid mineral oil tax on fuel used in the business.

What do I need?

Before you begin you will need to:

✓ Ensure your MOT refund bank account details are correct on ROS

To make a claim you will need:

✓ Total amount of fuel used in the claim period

✓ Type of fuel used

✓ Supporting documentation including invoices

How long does it take?

About 5 minutes for most people per claim. The sections are as follows:

1

Step One:

Period of claim

2

Step Two:

Your fuel suppliers VAT number

3

Step Three:

Total amount of fuel used in the claim period

4

Step Four:

Supporting documentation

5

Step Five:

Summary and declaration

6

Step Six:

Sign and Submit

✕ Cancel

⏻ Close

Continue →

4

Insert the **Month** and **Year** of the repayment period concerned and then select **Continue**. See the Mineral Oil Tax e-Repayment Claims Facility User Guide for information on the repayment period.

Overview

Claim Period

Claim Details

Attachments

Review

Claim Period

Form 1130 – Mineral Oil Tax used in Horticulture

Please enter the period of claim:

MMYYYY

Back

Close

Continue

The relevant repayment claim details, the type and volume of mineral oil received from each fuel supplier, are inputted through the following series of screens.

First, input the relevant **Fuel Supplier VAT Number** and select the **Add+** button.

Overview

Claim Period

Claim Details

Attachments

Review

Claim Details

Form 1130 – Mineral Oil Tax used in Horticulture

Please enter the details for your claim:

Fuel Supplier VAT Number

Add +

Back

Close

Then input the total volume of either **Marked Gas Oil** or **Fuel Oil** claimed in respect of that supplier and select **Save Supplier**.

**Supplier Details**

Form 1130 – Mineral Oil Tax used in Horticulture

Supplier: Supplier Company Ltd.

Product	Number of litres claimed
Marked Gas Oil	<input type="text"/>
Fuel Oil	<input type="text" value="25000"/>

[← Back](#) [⏻ Close](#) [Save Supplier](#)

Note: in the event of a Budget rate change to any Mineral Oil Tax product covered by this form, within the applicable repayment period, claimants will be required to input the **Number of litres claimed** both prior to and post the date the Budget rate change was enacted. Additional fields will be provided in such instances.

Claimants will be returned to the **Claim Details** screen where they can add another supplier (repeat procedure for as many suppliers as required) or **Edit** previously input supply details. Select **Continue** to exit the **Claim Details** screen and proceed to the next step.

**Claim Details**

Form 1130 – Mineral Oil Tax used in Horticulture

Please enter the details for your claim:

Fuel Supplier	Number of litres claimed	Actions
Supplier Company Ltd.	30,000	<a href="#">Edit or remove</a>
Another Supplier Company Ltd.	4,000	<a href="#">Edit or remove</a>
<b>Total number of litres claimed</b>	<b>34,000</b>	

Fuel Supplier VAT Number  [Add +](#)

[← Back](#) [⏻ Close](#) [Continue >](#)

There is no requirement to tender any documentation on initial submission of a claim. However, documentation relating to the receipt of mineral oil during a period may subsequently be requested by Revenue. In this instance, select the **Add+** button to attach a copy of the requested documentation.

Select **Continue** to proceed to the next step.

Overview

Claim Period

Claim Details

**Attachments**

Review

## Attachments

**Form 1130 – Mineral Oil Tax used in Horticulture**

Supporting documentation should be maintained for a period of 6 years, and can be requested at any stage to support a claim.

Attachments

No attachments added yet. [Add +](#)

Cancel

Back

Close

**Continue →**



On the **Summary** screen, claimants should review the accuracy of the details provided in the claim and must indicate so via the declaration tick-box.

Having ticked the declaration tick-box, select **Submit** to proceed to the final screen

Overview

Claim Period

Claim Details

Attachments

Review

## Summary

### Form 1130 – Mineral Oil Tax used in Horticulture

Personal Details

PPSN:

Name: Super Test Ltd.

Bank Details

Name of the account holder : SUPER TEST LTD.

BIC (Bank Identifier Code):

IBAN (International Bank Account Number):

Claim Details

Claim Period : January 2017

Fuel Supplier	Product	Volume	Claim amount
Supplier Company Ltd.	Marked Gas Oil	25,000	€1,149.25
Super Oils Ltd.	Fuel Oil	25,000	€505.50

Total number of litres claimed : 60,000

Total repayment amount : €1,985.70

Attachments

There are no attachments.

☐

 declare that:

a. 60,000 litres of Mineral Oil of the descriptions and quantities specified in this claim were used during the period stated:

i. in the production of horticultural produce in one or more than one glasshouse of a total area of not less than a quarter of an acre, and/or

ii. in the cultivation of mushrooms in one or more than one building or structure of a total area of not less than 3,000 square feet,

b. the Mineral Oil concerned was purchased tax paid and was used in the State, and

c. the particulars entered herein are true and correct to the best of my knowledge and belief and I hereby apply for repayment of €1,985.70, under the provisions of Section 98, Finance Act, 1999 (as amended). I undertake, on request, to produce any evidence, which the Revenue Commissioners may require in support of this claim.

Back

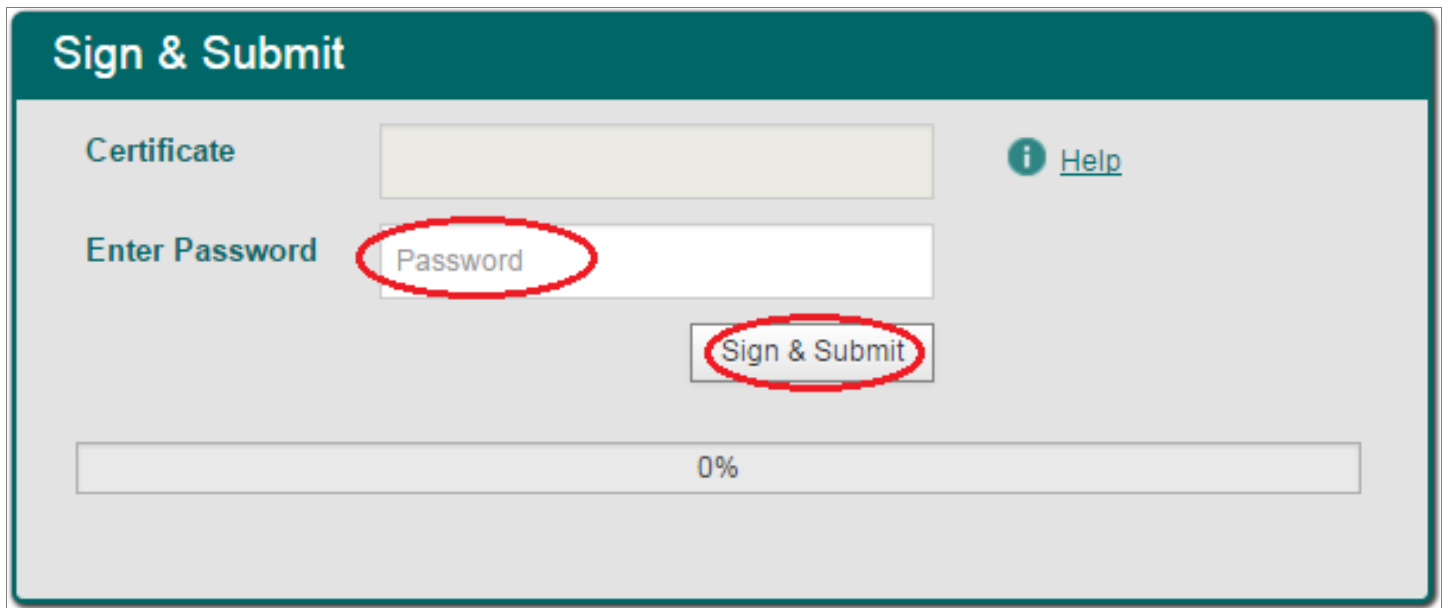
Close

Print

Submit

screen.

Finally, claimants must “Sign” the claim by re-entering their ROS **Password** and selecting **Sign & Submit**.



The screenshot shows a web form titled "Sign & Submit" with a teal header. The form has a light gray background. It contains the following elements:

- A label "Certificate" followed by a light yellow rectangular input field.
- A label "Enter Password" followed by a white rectangular input field containing the text "Password". This input field is circled in red.
- A button labeled "Sign & Submit" located below the password field. This button is also circled in red.
- A teal circular icon with a white lowercase "i" followed by the text "Help".
- A progress bar at the bottom of the form, which is a long, thin, light gray rectangle with the text "0%" centered inside it.

The claim submission process is complete at this point.

## Amending a Previously Submitted Claim

Firstly, claimants must select the **View Claim History** option on the **Welcome** screen (shown on page-2).

On the **Claim History** screen, claimants can select any previously submitted claim they wish to amend by selecting the **Edit** button corresponding to that claim.

### Claim History

This screen allows you to view and edit your previous claims.

Display  records per page

Search:

Type	Submission Date	Claimed Amount	Status	Action
Form 1132	13/12/2016	€102.28	Approved	<a href="#">Edit</a> or <a href="#">View</a>

Showing page 1 of 1

Previous  Next

Claimants will be presented with the same screens, as outlined above with respect to the process for submitting a new claim, pre-populated with the data entered on first submission of the claim. Claimants can amend the claim by editing the relevant data and resubmitting the claim.

**Note:** all amended claims are subject to Revenue checking prior to their approval.