

Repayment of Mineral Oil Tax Carbon on Fuel Used for Commercial Sea Navigation

Form 1131 Quick Guide to Submitting Online Repayment Claims

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Page 12	Amending a Previously Submitted Claim

Accessing the e-Repayment Claims Facility

From September 2017, repayment form 1131 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 under 'Revenue Record:' and 'Services:'. The main content area is divided into sections: 'Returns and Payments' (File a Return, Complete a Form On-line, Upload Form(s) Completed Off-line) and 'Payments & Refunds' (Submit a Payment, Payment Details). At the bottom, the 'Other Services' section includes icons for Home Renovation Incentive (Contractor), VAT MOSS, MyEnquiries, e-Repayment Claims (highlighted with a red circle), and VRT Certificate of Conformity. An 'Information:' section is also visible at the bottom.

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

MY SERVICES

REVENUE RECORD **PROFILE** **WORK IN PROGRESS** **ADMIN SERVICES**

GAEILGE | ENGLISH | ROS HELP
COMPANY REVPAY - 1 | EXIT

Revenue Record:

Open Revenue Record

You have **10** new documents in your Revenue Record.

Services:

- 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
- Verify Tax Clearance

Returns and Payments

File a Return

Complete a Form On-line
Select a return you would like to complete now. You will be given the option of filing the return with or without a payment.
Select a tax type...

Upload Form(s) Completed Off-line
Select the type of return from the drop-down list to upload a return completed off-line.
Select a return type...

Payments & Refunds

Submit a Payment
You can choose to make a payment or declaration against a registered tax by selecting a payment type from the below drop-down list.
Select a payment type...

Payment Details
You can choose to make and receive payments to and from Revenue using your bank account by means of ROS Debit Instruction and Direct Debit. You can also make payments using MasterCard or VISA debit and credit cards. Certain repayments or refunds can be made by means of Electronic Funds Transfer.
Manage Bank Accounts

Other Services

- Home Renovation Incentive (Contractor)
- VAT MOSS
- MyEnquiries
- e-Repayment Claims**
- VRT Certificate of Conformity

Information:

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 1131** 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 1131 – Mineral Oil Tax on Fuel Used for Commercial Sea Navigation

Who is it for?

This is for businesses involved in commercial sea navigation and commercial sea fishing who have paid Mineral Oil Tax (MOT) and/or VAT 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

✓ Ensure you have supplied Revenue with your boat registration details and current licences

To make a claim you will need:

✓ Total amount of fuel used in the claim period

✓ Type of fuel used

✓ Your fuel suppliers VAT number

✓ 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 per boat

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 1131 – Mineral Oil Tax on Fuel Used for Commercial Sea Navigation

Please enter the period of claim:

MMYYYY

Back

Continue

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

First, select the boat concerned by selecting **Add Claim**. The **Your Boats** Screen will display all boats that are registered by you with Revenue.

Overview

Claim Period

Claim Details

Attachments

Review

Your Boats

Form 1131 – Mineral Oil Tax on Fuel Used for Commercial Sea Navigation

Please enter the details for your claim:

Enterprise	Add Claim
Pegasus	Add Claim
Galactica	Add Claim

Number of litres claimed0

Back

Continue

Then input the appropriate **Fuel Supplier VAT number** for the boat concerned and select the **Add+** button.

Supplier Details

Form 1131 – Mineral Oil Tax on Fuel Used for Commercial Sea Navigation

Boat Name Enterprise

Fuel Supplier VAT Number Add +

Navigation: Back, Close, Continue >

Choose the relevant mineral oil product (in this example Petrol) by selecting the corresponding **Add→** button.

Product Details

Form 1131 – Mineral Oil Tax on Fuel Used for Commercial Sea Navigation

Boat Registration Number FL001

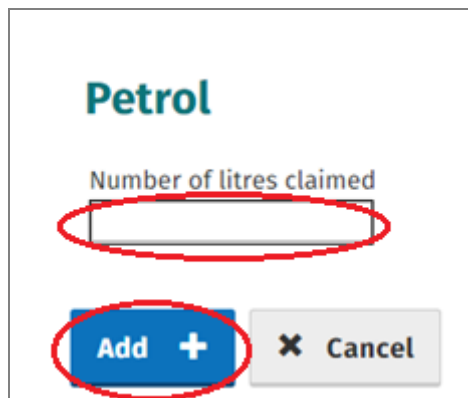
Supplier Byrnes Oil Suppliers Ltd.

Marked Gas	Add →
Kerosene	Add →
Fuel Oil	Add →
LPG	Add →
Substitute Oil	Add →
Petrol	Add →

Number of litres claimed 0

Navigation: Back, Close, Continue >

Then input the **volume of oil** received in the period.



Petrol

Number of litres claimed

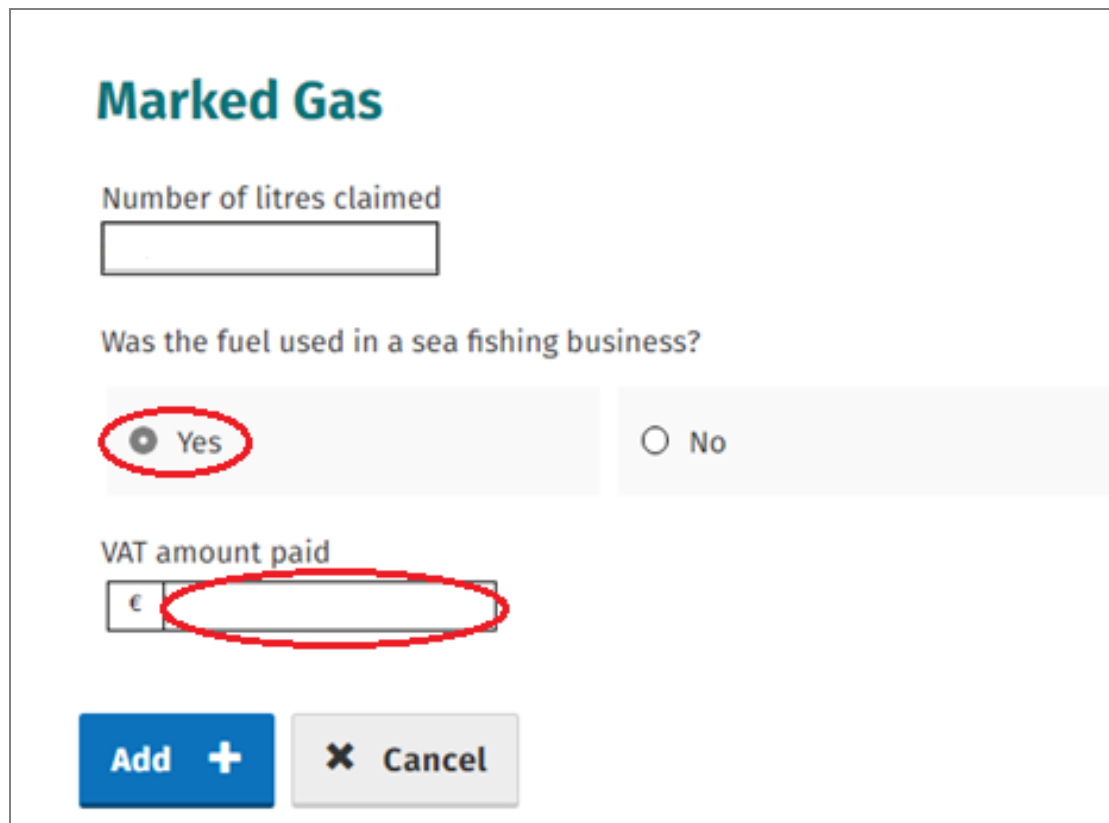
Add + **✕ Cancel**

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.

Potential VAT Repayment

Where the product selected is Marked Gas Oil, Kerosene or Fuel Oil, and the claimant is not VAT registered, the user will be asked to indicate, via a tick-box, whether the fuel concerned was used in a sea fishing business.

In this case, the user may then enter the amount of VAT paid on that fuel to claim a repayment of same.



Marked Gas

Number of litres claimed

Was the fuel used in a sea fishing business?

☒ **Yes** ☐ **No**

VAT amount paid

€

Add + **✕ Cancel**

Having entered the volume of fuel claimed from that supplier, Claimants will be returned to the Supplier Detail Screen where they can add another supplier (repeat procedure as required) or **Edit** previously input claim details. Selecting **Continue** will return the claimant to the Your Boats Screen.

Overview

Claim Period

Claim Details

Attachments

Review

Supplier Details

Form 1131 – Mineral Oil Tax on Fuel Used for Commercial Sea Navigation

Boat NameEnterprise

Supplier:Test Ltd.

12,000 Litres Claimed

Edit

Remove

Number of litres claimed12,000

Fuel Supplier VAT Number

Add

Back

Close

Continue

The claimant may then repeat the above process and input additional claim details appropriate to other boats, or select **Continue** to proceed with the claim.

Overview

Claim Period

Claim Details

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Your Boats

Form 1131 – Mineral Oil Tax on Fuel Used for Commercial Sea Navigation

Please enter the details for your claim:

Enterprise

Add Claim

Pegasus

Add Claim

Galactica

900 Litres Claimed

Edit

Remove

Number of litres claimed900

Back

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

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Attachments

Form 1131 – Mineral Oil Tax on Fuel Used for Commercial Sea Navigation

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

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Summary

Form 1131 – Mineral Oil Tax on Fuel Used for Commercial Sea Navigation

Personal Details

PPSN:

Name:

Bank Details

Name of the account holder :

BIC (Bank Identifier Code):

IBAN (International Bank Account Number):

Claim Details

Claim Period : February 2017

Boat Registration	Boat Name	Supplier	Product	Litres	VAT	MOT
			Sub totals	6,600	€0.00	€528.91
			Repayment amount		€	

Attachments

There are no attachments.

☐ I declare that:

a. 6,600 litres of Mineral Oil of the descriptions and quantities stated in this claim were used during the period entered herein as fuel for the purpose of commercial sea navigation (see Public Notice No. 1884, paragraph 2.1),

b. The Mineral Oil referred to in (a) above was purchased tax-paid in the State,

c. Where repayment of VAT is being claimed (see Public Notice No. 1884, paragraph 2.2) that:

◦ I am not registered for VAT nor am I required to furnish the particulars for registration,

◦ The amount of VAT claimed was borne or paid on the purchase invoices/receipts, and

◦ The fuel was used in a registered sea-fishing vessel/s in the course of a sea-fishing business, (see Section C of the Appendix to Public Notice No. 1884),

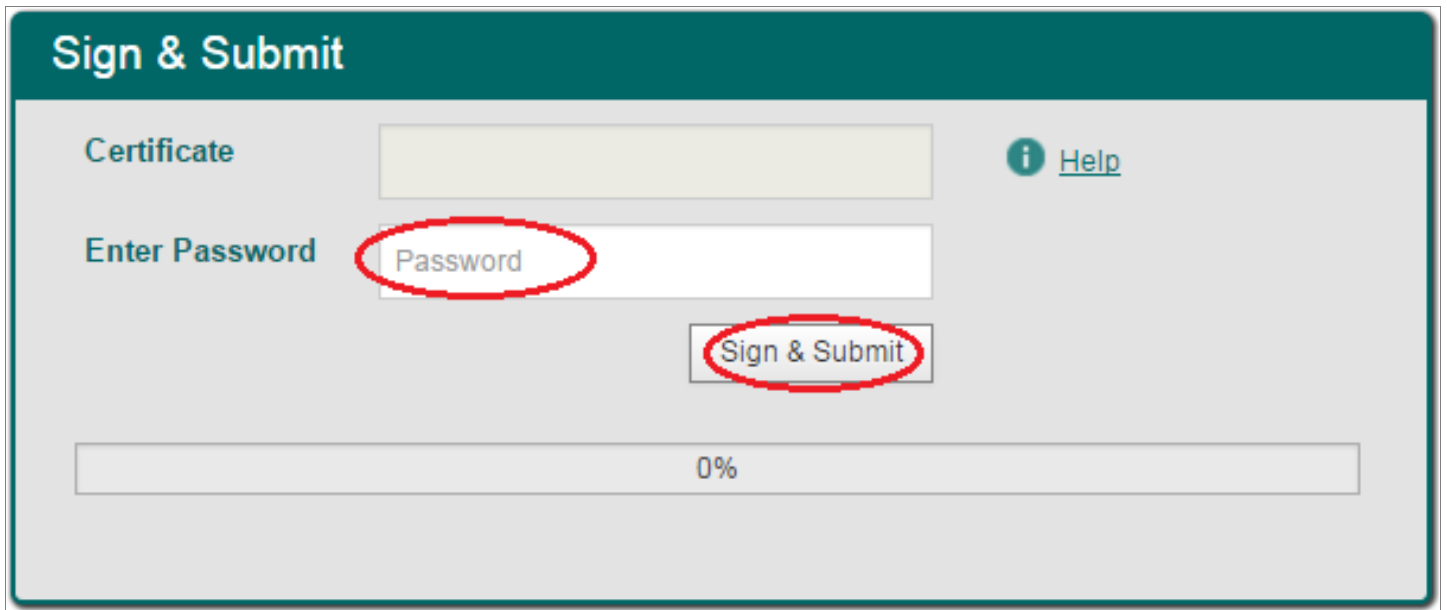
d. The particulars entered herein are true and correct to the best of my knowledge and belief and I hereby apply for repayment of mineral oil tax and/or VAT in the amount of €528.91 under the provisions of Section 100(2)(a) of the Finance Act, 1999 and/or paragraph 3, Value-Added Tax (Refund of Tax) No. 16 Order, 1983. I undertake, on request, to produce any evidence, which the Revenue Commissioners may require in support of this claim.

Back

Print

Submit

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 yellow rectangular input field.
- A label "Enter Password" followed by a white rectangular input field containing the text "Password". This field is circled in red.
- A button labeled "Sign & Submit" located below the password field. This button is also circled in red.
- A teal "i" icon and a blue "Help" link in the top right corner.
- A progress bar at the bottom showing "0%".

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 select 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 1131	13/12/2016	€102.28	Approved	Edit or View

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 finalisation.