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

Submitting a New Claim

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

Then select claim type Form 1131 and click 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
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

[Continue →]
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.

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. Please note that if your boat is not available for selection you may need to submit an updated Fishing Licence for this vessel to the Central Repayment Office.
Then input the appropriate **Fuel Supplier VAT number** for the boat concerned and select the **Add+** button.

Choose the relevant mineral oil product (in this example Petrol) by selecting the corresponding **Add→** button.
Then input the **volume of oil (in litres)** received in the period.

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.
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.
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.

All Form 1131 repayment claims submitted must include

- A spreadsheet listing the line-items of the claim showing, per invoice: the name and VAT number of the supplier; the date of the invoice; the quantity of fuel supplied; and
- Copies of all relevant invoices for each purchase of fuel claimed within the repayment period. Each invoice must show the name and tax number of the supplier, the quantity of fuel purchased, name of boat to which fuel delivered and the date of purchase.

These documents can be attached electronically via the e-Repayment Claim facility during the claim submission process as 2 separate attachments. Please do not tick the box “Documents in Post” unless you are actually posting documents to the Central Repayment Office.

In this instance, select the **Add+** button to attach a copy of the requested documentation.

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

No attachments added yet.
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.
Finally, claimants must “Sign” the claim by re-entering their ROS **Password** and selecting **Sign & Submit**.

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.

<table>
<thead>
<tr>
<th>Type</th>
<th>Submission Date</th>
<th>Claimed Amount</th>
<th>Status</th>
<th>Action</th>
</tr>
</thead>
<tbody>
<tr>
<td>Form 1131</td>
<td>13/12/2016</td>
<td>€102.28</td>
<td>Approved</td>
<td>Edit or View</td>
</tr>
</tbody>
</table>

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.