Form 1132
Quick Guide to Submitting Online Repayment Claims

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Accessing the e-Repayment Claims Facility

From September 2017, repayment form 1132 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 1132 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 1132 – Mineral Oil Tax on Fuel Supplied for Commercial Sea Navigation

Who is it for?
This is for businesses involved in the supply of fuel for commercial sea navigation and commercial sea fishing.

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 the completed Undertakings for each boat supplied with fuel in the claim period.

To make a claim you will need:

✓ Total amount of fuel supplied per boat in the claim period
✓ Type of fuel supplied
✓ 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

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 supplied to each boat, are input through the following series of screens.

Note claimants can only claim repayment on fuel supplied to boats for which a form of undertaking and fishing licence has previously been submitted to Revenue’s Central Repayments Unit.

Claimants can select the boat(s) concerned from the **Claim Details** screen, a search bar allows the claimant to find the boat(s) concerned by boat name or registration number.

Having selected a particular boat, the claimant then inputs the volume of product claimed beside the corresponding product type, and selects **Save volumes** to return to the **Claim Details** screen.
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.

Having returned to the Claim Details screen, claimants can then select another boat and input the relevant claim details for that boat (repeat procedure for as many boats as required) or Edit previously input claim details. Select Continue to exit the Claim Details screen and proceed to the next step.
All Form 1132 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.
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.
declare that:

a. 10,100 litres of Mineral Oil of the descriptions and quantities stated in this claim were supplied by me during the period entered herein, on a mineral oil tax-free basis, directly to vessels engaged solely in commercial sea navigation;

b. The mineral oil referred to in (a) above was purchased tax-paid in the State;

c. I have complied with the conditions contained in Section A of the Appendix to Public Notice No. 1884 in relation to all mineral oil supplied which is the subject of this repayment claim, and

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 in the amount of €984.19 under the provisions of Section 100(2)(a) of the Finance Act, 1999. I undertake, on request, to produce any evidence, which the Revenue Commissioners may require in support of this claim.
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.

<table>
<thead>
<tr>
<th>Type</th>
<th>Submission Date</th>
<th>Claimed Amount</th>
<th>Status</th>
<th>Action</th>
</tr>
</thead>
<tbody>
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<td>Form 1132</td>
<td>13/12/2016</td>
<td>€102.28</td>
<td>Approved</td>
<td></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 approval.