

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

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.

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 options to 'File a Return' and 'Upload Form(s) Completed Off-line'), 'Payments & Refunds' (with 'Submit a Payment' and 'Payment Details'), and 'Other Services'. 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'. The 'e-Repayment Claims' icon features a Euro symbol and a circular arrow.

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 1132** and click **Continue**.

Select a claim type

Please select the type of Mineral Oil Tax claim.

☐ Form 1131 – Use of Commercial Sea Navigation Fuel i

☐ Form 1132 – Supply of Commercial Sea Navigation Fuel i

☐ Form CC-Rep – Greenhouse Gas Permit Holders i

☐ Form PPF2 – Aviation Gasoline i

☐ Form 1130 – Horticulture & Mushroom Production i

✕ 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 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

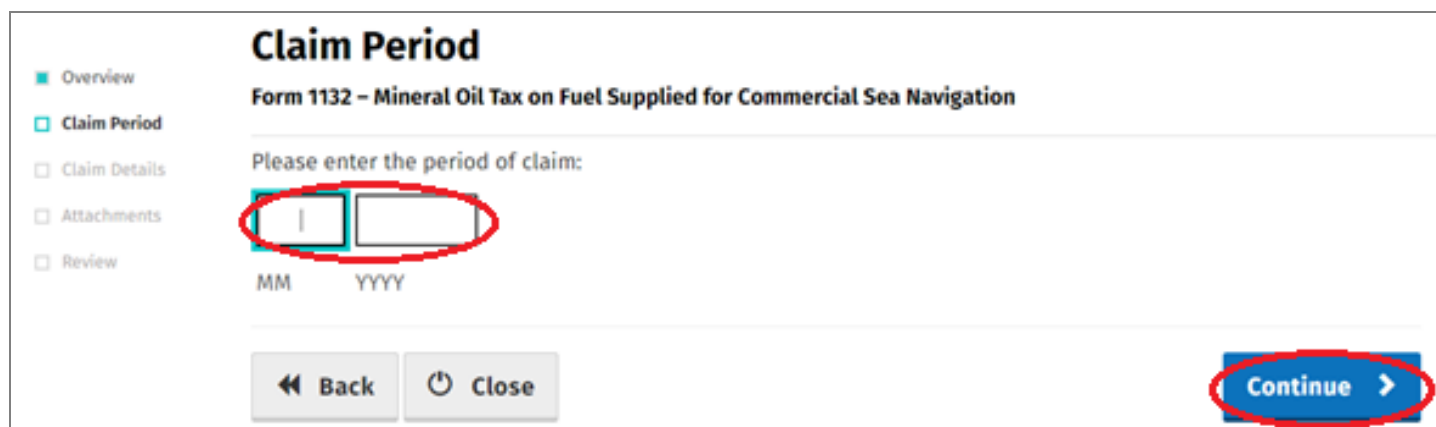
✕ Cancel

🔌 Close

Continue →

4

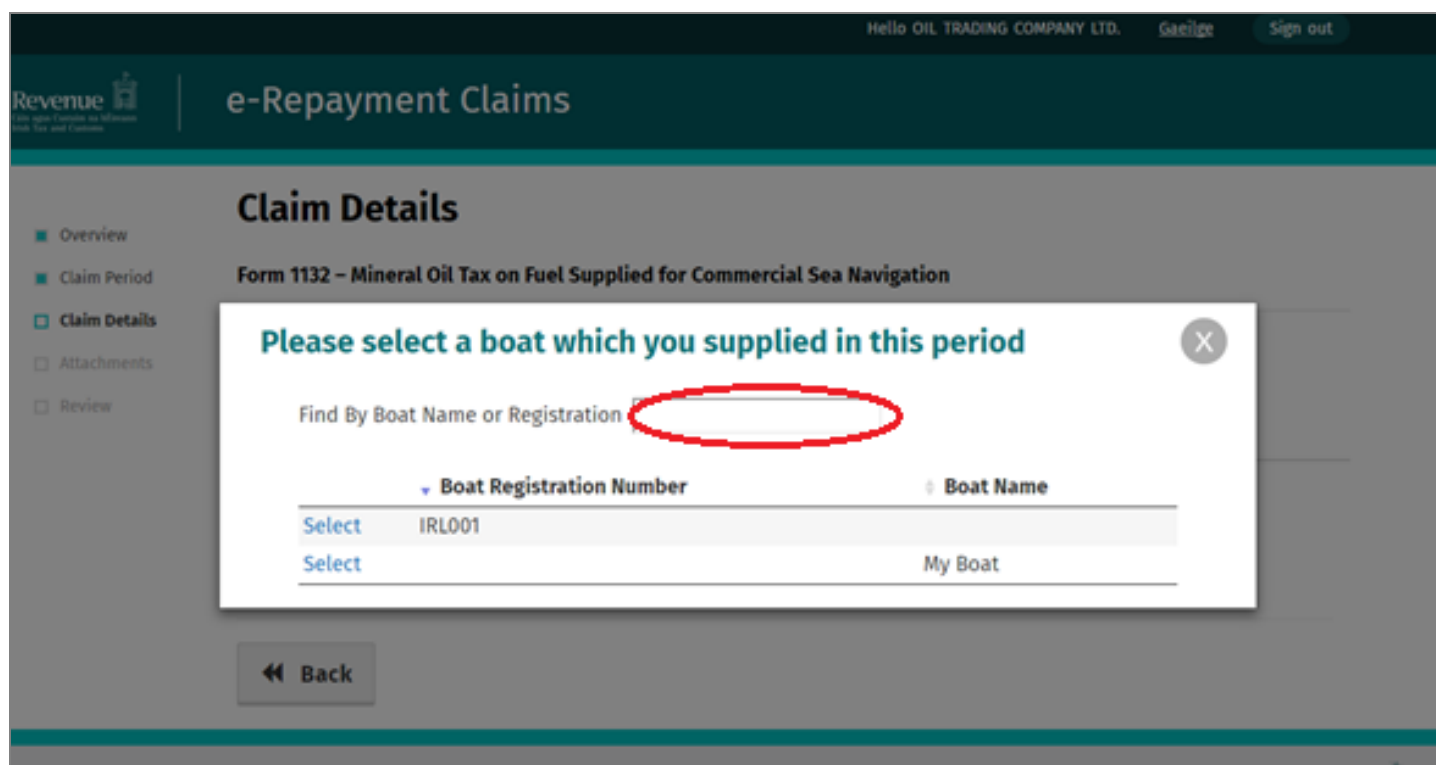
Insert the **Month** and **Year** of the repayment period concerned and then select **Continue**. See the Mineral Oil Tax e-Repayment Claims Facility User Guide for information on the repayment period.



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.

Revenue

Cais agus Cúistais na hÉireann
Irish Tax and Customs

e-Repayment Claims

Overview

Claim Period

Claim Details

Attachments

Review

Product Details


Form 1132 – Mineral Oil Tax on Fuel Supplied for Commercial Sea Navigation

Boat Name

My Boat

Product	Number of litres claimed
Kerosene	<input type="text"/>
Fuel Oil	<input type="text"/>
Marked Gas	<input type="text"/>
LPG	<input type="text"/>
Substitute Oil	<input type="text"/>
Petrol	<input type="text"/>

✕ Cancel

 Save volumes

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.

■ Overview

■ Claim Period

■ Claim Details

□ Attachments

□ Review

Claim Details

Form 1132 – Mineral Oil Tax on Fuel Supplied for Commercial Sea Navigation

Please enter the details for your claim:

Boat Registration Number	Boat Name	Litres Claimed	Action
IRL001		50	Edit Remove
	My Boat	100	Edit Remove

Total number of litres claimed 150

➕ Add Boat

⬅ 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

Review

Attachments

Form 1132 – Mineral Oil Tax on Fuel Supplied 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. Please attach the following to your claim:

Claim Details Spreadsheet

Attachments

No attachments added yet.

Add

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 1132 – Mineral Oil Tax on Fuel Supplied 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

Period : March 2016

Boat Registration Number	Boat Name	Product	Litres Claimed	Claim amount
IRL001		Kerosene	10,000	€980.90
	My Boat	LPG	100	€3.29
		Total	10,100	€984.19

Attachments

Contacts.xls

☐

 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

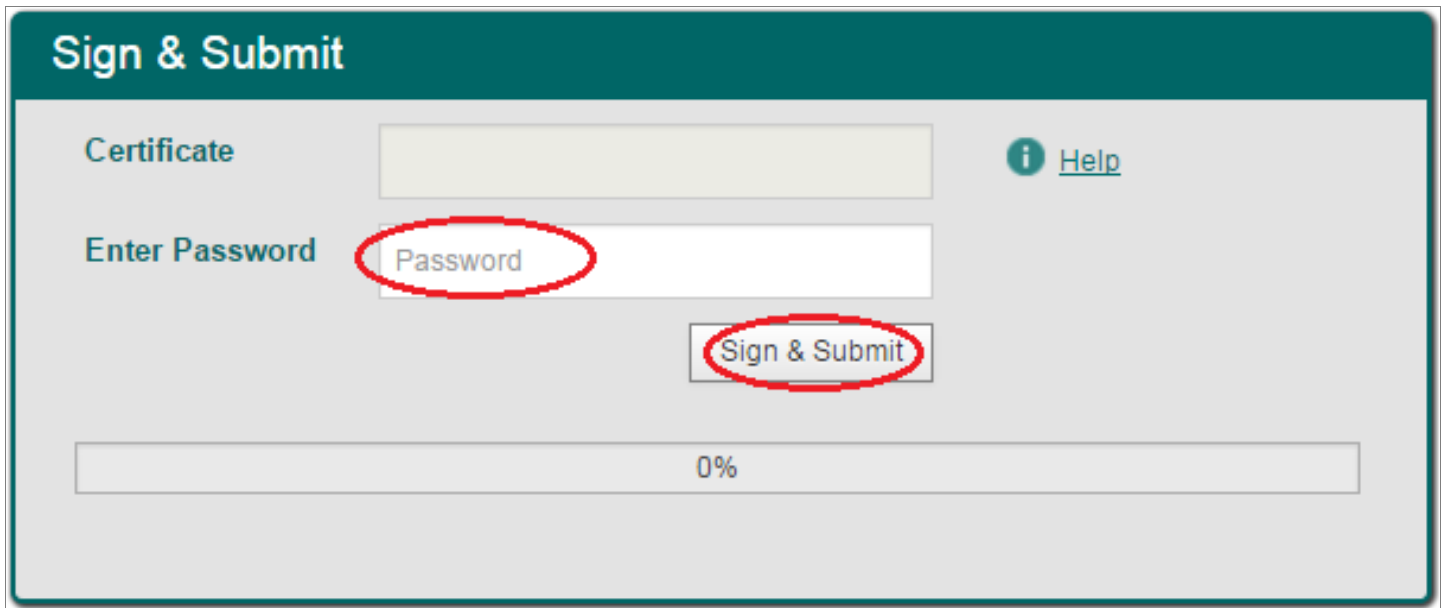
d. The particulars entered herein are true and correct to the best of my knowledge and belief and I hereby apply for repayment of mineral oil tax in the amount of €984.19 under the provisions of Section 100(2)(a) of the Finance Act, 1999. I undertake, on request, to produce any evidence, which the Revenue Commissioners may require in support of this claim.

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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. Below the header, there are two input fields: "Certificate" (a light yellow box) and "Enter Password" (a white box with the placeholder text "Password"). To the right of the "Enter Password" field is a "Help" link with an information icon. Below the "Enter Password" field is a button labeled "Sign & Submit". At the bottom of the form is a progress bar showing "0%". Red circles are drawn around the "Password" text in the input field and the "Sign & Submit" button.

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 1132	13/12/2016	€102.28	Approved	Edit 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 approval.