

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

Form 1131 Quick Guide to Submitting Online Repayment Claims

Pages 2	Accessing the e-Repayment Claims Facility
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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 the mandatory requirements for accessing the e-Repayments Claims Facility.

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

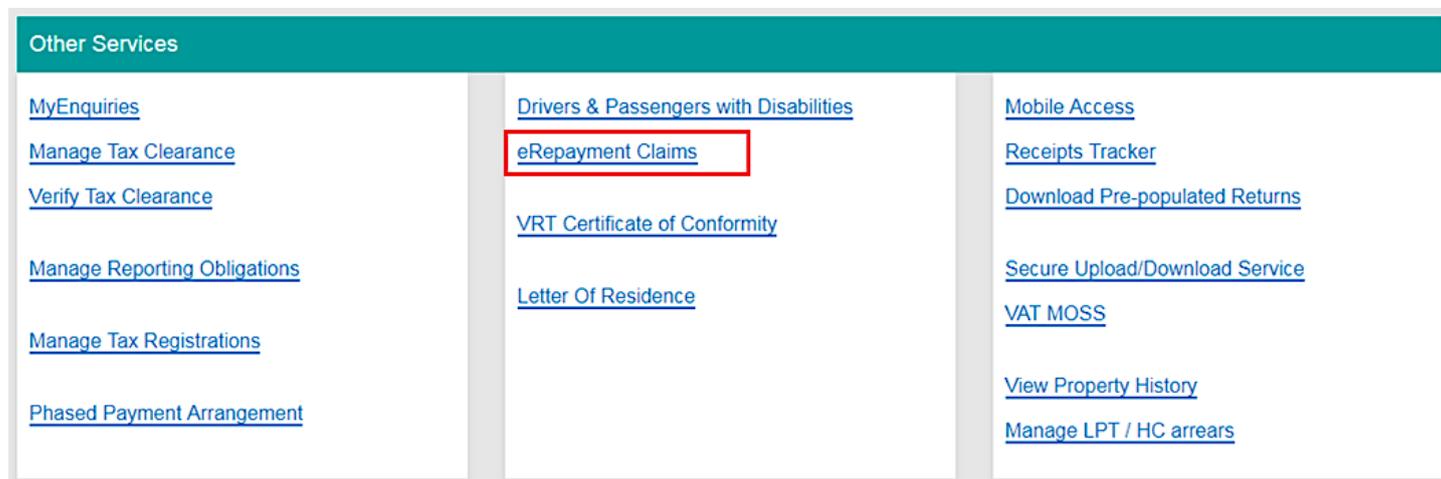


Figure 1 - ROS Other Services

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, Sugar Sweetened Drinks Tax (SSDT), Stamp Duty, Temporary Business Energy Support Scheme (TBESS) 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](#)

Figure 2 - e-Repayments Welcome Screen

Submitting a New Claim

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

eRepayment Claims

Select a tax

Please select the tax you are claiming.

The screenshot shows a 'Select a tax' screen with three radio button options: 'MOT - Mineral Oil Tax', 'STAMP - Stamp Duty', and 'VAT - Value Added Tax'. The 'MOT - Mineral Oil Tax' option is selected and highlighted with a red box. Below the options are three buttons: 'Cancel' (with an 'X' icon), 'Close' (with a power icon), and 'Continue' (with a right arrow icon). The 'Continue' button is highlighted with a red box.

Figure 3 - Select a tax screen

Then select claim type **Form 1131** and click **Continue**.

Select a claim type

Please select the type of Mineral Oil Tax claim.

<input type="radio"/> Form 1131 – Use of Commercial Sea Navigation Fuel	i
<input type="radio"/> Form 1132 – Supply of Commercial Sea Navigation Fuel	i
<input type="radio"/> Form CC–Rep – Greenhouse Gas Permit Holders	i
<input type="radio"/> Form PPF2 – Aviation Gasoline	i
<input type="radio"/> Form 1130 – Horticulture & Mushroom Production	i

<input type="button" value="✕ Cancel"/>	<input type="button" value="⏻ Close"/>
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<input type="button" value="Continue →"/>

Figure 4 - Select a claim type

The **Overview** Screen details the requirements and procedure for submitting the claim. Please ensure that the requisite claim details and supporting documents are available. 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:

- Step One:**
Period of claim
- Step Two:**
Your fuel suppliers VAT number
- Step Three:**
Total amount of fuel used per boat
- Step Four:**
Supporting documentation
- Step Five:**
Summary and declaration
- Step Six:**
Sign and Submit

Figure 5 - Overview screen

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.

Claim Period

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

Please enter the period of claim:

MM YYYY

Back Continue >

Figure 6 - Claim period screen

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.

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 claimed 0

Back Continue >

Figure 7 - Your boats screen

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

Fuel Supplier VAT Number

Add +

Back Close Continue

Figure 8 - Supplier details screen

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

Supplier

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

Number of litres claimed 0

Back Close Continue

Figure 9 - Product details screen

Then input the **volume of oil (in litres)** received in the period.

Petrol

Number of litres claimed

Figure 10 - Number of litres claimed screen

Note: In the event of a rate change, within the repayment period, to any Mineral Oil Tax product covered by this form, claimants will be required to input the **Number of Litres Claimed** both prior to and post the date the 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

€

Figure 11 - VAT paid screen

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.

Supplier Details

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

Boat Name

Supplier: Super Test Ltd. ()

12,000 Litres Claimed [Edit](#) [Remove](#)

Number of litres claimed 12,000

Fuel Supplier VAT Number [Add +](#)

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

Figure 12 - Supplier details 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.

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 claimed 900

[Back](#) [Continue >](#)

Figure 13 - Your boats screen

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.

Please attach the following to your claim:

1. Spreadsheet
2. Invoice files

Additional supporting documentation can also be attached below

 Attachments

No attachments added yet.

Add 

Tick here if some documents are being posted instead of uploaded as they are too big.

Posted documents must be identifiable by PPSN

Supporting documentation has been posted

 Cancel  Back  Close

Continue 

Figure 14 - Attachments screen

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.

Summary

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

- Overview
- Claim Period
- Claim Details
- Attachments
- Review

Personal Details

PPSN:

Name:

Bank Details

Name of the account holder :

BIC (Bank Identifier Code):

IBAN (International Bank Account Number):

Claim Details [Edit](#)

Claim Period : February 2017

Boat Registration	Boat Name	Supplier	Product	Litres	VAT	MOT
			Marked Gas	100	N/A	€10.23
			Substitute Oil	500	N/A	€51.14
			Petrol	300	N/A	€183.29
			Petrol	100	N/A	€61.10
			Kerosene	600	N/A	€58.85
			LPG	5,000	N/A	€164.30
			Sub totals	6,600	€0.00	€528.91
			Repayment amount			€528.91

Attachments [Edit](#)

There are no attachments.

declare that:

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

Figure 15 - Summary screen

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

Sign & Submit

Certificate

[i Help](#)

Enter Password

Figure 16 - Sign and submit screen

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 as detailed on page 3.

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

Figure 17 - Claim history screen

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.