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## **Excise**

# **Mineral Oil Tax e-Repayment Claims Facility User Guide**

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# 1 Introduction

The following Mineral Oil Tax (MOT) repayment claims should be submitted electronically:

- Mineral Oil Tax on Fuel **Supplied** for Commercial Sea Navigation (Form 1132)
- Mineral Oil Tax on Fuel **Used** for Commercial Sea Navigation (Form 1131)
- Mineral Oil Tax Carbon Charge on Heavy Oil & Liquefied Petroleum Gas used in Horticultural Production and the Cultivation of Mushrooms (Form 1130)
- Mineral Oil Tax on Aviation Gasoline used for Commercial / Business Air Navigation (Form PPF2)
- Mineral Oil Tax Carbon Charge by Greenhouse Gas Emission Permit Holders (Form CC- Rep)

These repayment claims must be submitted via Revenue's e-Repayment Claims facility accessible through the Revenue On-Line Service (ROS). Claimants can also amend previously submitted e-repayment claims using this facility.

All repayment amounts will be remitted in the form of an electronic funds transfer to the customer's nominated bank account.

This User Guide sets out the requirements and necessary steps for claimants to access the e-Repayment Claims facility and submit a claim. Claimants should familiarise themselves with all mandatory requirements for submission of an e-repayment claim prior to accessing the facility.

Separate step-by-step illustrated guides for the submission, using the e-Repayment Claims facility, of each form are available at the links below:

- [Form 1132](#)
- [Form 1131](#)
- [Form 1130](#)
- [Form PPF2](#)
- [Form CC-Rep](#)

## **1.1 ROS Access**

All customers seeking to submit an e-repayment claim will require registration to ROS and a ROS certificate. Details on how to become a registered ROS customer are provided on the dedicated [ROS website](#).

## **1.2 MOT Registration**

MOT, previously included under the general heading Customs & Excise, is now separately accounted for within Revenue systems. Customers must be registered for MOT in order to submit any of the e-repayment claims listed above.

### **1.2.1 New Claimants**

Customers, who are not registered for MOT, will be unable to submit or view any MOT repayment claim forms in the e-Repayment Claims facility in ROS. Therefore, prior to submitting their first repayment claim, new claimants must submit relevant documentation in support of their registration, for example a copy of their up-to-date fishing licence(s), Undertaking(s) or Greenhouse Gas permit, to the [Central Repayment Office \(CRO\)](#) on the myEnquiries system.

The details provided will be used by Revenue to register the claimant for MOT. All repayment claims for Mineral Oil Tax are to be submitted electronically through the e-Repayment Claims facility in ROS once this registration process is completed.

## **1.3 eTax Clearance (eTC)**

Tax Clearance Certificates are issued by Revenue as a confirmation that a person's tax affairs are in order at the date of issue of the certificate.

From December 2015, the tax clearance assessment process is managed via Revenue's electronic tax clearance (eTC) system. Applications for eTC are made through ROS or via the MyEnquiries facility on the Revenue website. A customer applying for an eTC certificate will receive either an electronic Tax Clearance Certificate, if tax compliant, or a Tax Clearance Refusal notification if non-compliant. Revenue systems will periodically check customers' tax compliance status. A customer deemed to be no longer tax compliant will receive a notification that their eTC has been rescinded.

Claimants without tax clearance, although permitted to submit repayment claims through the e-Repayment Claims facility, will not automatically receive any associated payment. Claimants without tax clearance will be required to address outstanding issues before processing of their claim is completed. Some, or possibly all, of any repayment amount may

be offset against outstanding tax liabilities.

## 1.4 Bank Account Details

In order to remit a repayment into a claimant’s bank account, Revenue must have on record bank account details for an MOT nominated account.

Bank details previously supplied, with respect to other taxes, may likewise be nominated for MOT purposes, but will not be defaulted to, that is Revenue can only use recorded account details where the taxpayer has specifically consented to such use for the tax-head concerned.

Customers may input or amend their bank details through ROS by selecting **Manage Bank Accounts** > **Manage EFT** under the Payments and Refunds heading on the ROS Homepage, as shown below.

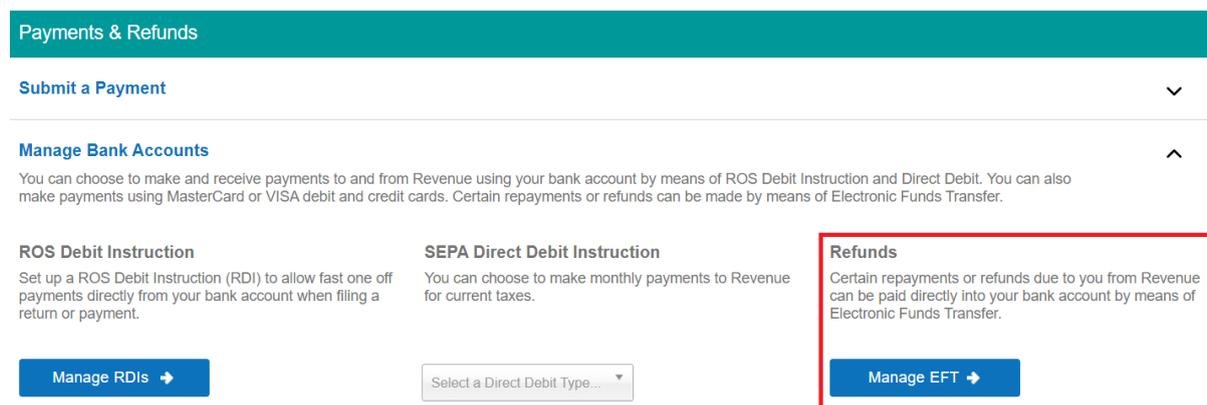


Figure 1 - ROS Homepage - Refunds / Manage EFT

Customers, who have not previously notified their bank details to Revenue, when attempting to submit a claim, will be unable to do so. They will receive a message instructing them to contact the CRO. Alternately, they can input the required details as shown above.

## 1.5 Repayment Period

The repayment period for claims listed in **section 1** is one month and all claims must be submitted within four months of the repayment period. However, customers may submit multiple single-month repayment claims at the same time. For example, in May a customer could submit individual repayment claims for February, March and April.

Claims submitted beyond the four-month deadline may be permitted where the Revenue

officer agrees that the customer was legitimately unable to claim within the four-month period. The system will therefore allow claims to be submitted beyond the four months deadline; however, these claims will be suspended subject to Revenue approval. Similarly, claims may be amended beyond the four-month deadline. However, these claims will also be suspended subject to Revenue approval.

## **1.6 Excise Duty Rates**

The Excise Duty rates, applicable to a repayment claim, are those rates that applied during the repayment period. Excise Duty rates are available from the [Revenue website](#).

### **1.6.1 Rate Change**

Where the excise duty rate for the product(s) concerned has changed during a repayment period, all fuel volume input fields on the e-repayment form will be duplicated. Claimants must enter the amount of fuel purchased prior to the rate change and separately enter the amount purchased after the rate change.

## **1.7 Record Keeping**

Claimants must retain a record of repayment claims submitted, as well as all other pertinent records regarding the purchase/sale of mineral oil eligible for relief. The retention period is not less than **6 years** from the date of latest transaction to which the records relate.

## **1.8 Customer Contact**

Customers with any queries or problems in relation to the e-Repayment Claims facility or the submission of a repayment claim should contact the Central Repayments Office (CRO).

Central Repayments Office Address:

Office of the Revenue Commissioners

Personal Division

14/15 Upper O Connell Street

Dublin 1

D01 YT32.

Telephone Number: 047 62100 (option 6).

## 2 e-Repayment Claim Submissions

The e-Repayments Claims facility can be selected under Other Services in the My Services section of the ROS homepage.

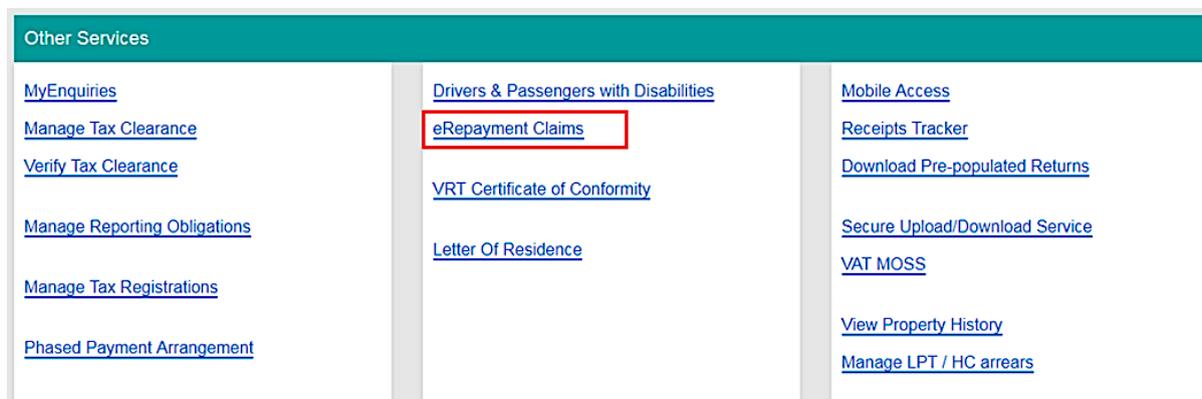


Figure 2 - ROS Other Services

Customers can navigate between the various screens of each repayment claim type by pressing the Back/Cancel or Continue/Proceed buttons as appropriate.

Please note that if you wish your registered agent to submit MOT claims on your behalf the agent will need to be registered as the authorised agent for your Mineral Oil taxhead. This can only be done by submitting an Agent Link notification form directly to the Central Repayments Office.

### 2.1 e-Repayment Claim Submission Process

Each e-repayment claim submission process follows a similar 6 step process:

1. Overview Screen: Explains the nature of the chosen repayment.
2. Claim Period Screen: Claimant chooses the repayment period concerned.
3. Claim Details Screen(s): Claimant enters details of claim, e.g. volume of fuel claimed.
4. Attach Documentation: Certain documentation may be required to validate a claim.
5. Review Screen: Allows customer to review claim details prior to submission and provide a declaration as to the veracity of the claim.
6. Sign & Submit: The claimant electronically “signs” the claim and submits.

Separate step-by-step illustrated guides for the submission, via the e-Repayment Claims facility, of each form are available as detailed in [section 1](#).

## 2.2 Submitted Claim Status

Submitted claims are displayed on the Claim History Screen and will display one of four statuses:

<b>Pending</b>	The claim has been suspended for review by a Revenue officer. Claimants may still amend the claim.
<b>Reviewing</b>	The claim is currently being reviewed by a Revenue officer. Claimants may not amend the claim.
<b>Approved</b>	The claim has been approved and fully processed.
<b>Rejected</b>	The claim has been rejected.

## 3 MOT on Fuel Supplied for Commercial Sea Navigation (Form 1132)

Section 100(2)(a) Finance Act 1999 provides for the full relief from MOT on mineral oil that is purchased in the State for use as fuel for the purpose of sea navigation. Sea navigation includes commercial sea-fishing but does not include private pleasure navigation.

Form 1132 is for oil distributors who supply duty-paid mineral oil on a tax-free basis for commercial sea navigation purposes.

**Claimants must supply the CRO with a copy of the Form of Undertaking (Form 1106), and, where appropriate, a Fishing Licence, for each boat supplied, prior to making a claim for the supply. It is not possible to claim a repayment in respect of a boat for which a Form of Undertaking is not on record.**

New claimants must submit a copy of the relevant Form(s) of Undertaking and applicable Fishing Licence(s) for each boat to the CRO and also include their Revenue Registration Number (Tax Head number).

Where an oil supplier wishes to add a new customer, the oil supplier must forward a copy of the relevant Form of Undertaking, and where appropriate a Fishing Licence, prior to submitting any repayment claim referencing that customer.

If there is any change in the undertaking between the customer and supplier, the supplier must contact the CRO to have the undertaking amended/removed.

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 Repayments Office.

For further information on this relief please see the [Commercial Sea Navigation Relief Guide](#). A blank copy of the Form of Undertaking is available in [Appendix 1](#).

## **4 MOT on Fuel Used for Commercial Sea Navigation (Form 1131)**

Section 100(2) (a) Finance Act 1999 provides for full relief from MOT on mineral oil purchased in the State for use as fuel for the purpose of sea navigation. Sea navigation, in this context, includes commercial sea-fishing, but does not include private pleasure navigation.

Form 1131 is for customers who have purchased tax paid mineral oil for use in commercial sea navigation and wish to seek a repayment of the Mineral Oil Tax paid. Repayment must not be sought on fuel which has been purchased tax free.

Provided the claimant is not VAT registered, repayment of VAT paid on marked gas oil, marked kerosene and fuel oil used for combustion in the engine of sea-fishing vessel may also be claimed.

Where a customer has provided a Form of Undertaking (Form 1106) to a mineral oil supplier to receive tax free fuel from that supplier for a particular boat, the customer will be unable to claim any repayment for fuel purchased from that supplier in respect of that boat. If there is any change in this agreement between the customer and supplier, the customer should request their supplier contact the CRO to have the Form of Undertaking rescinded.

New claimants must submit, a copy of their Boat Registration Certificate(s), and where appropriate their Fishing Licence(s), to the CRO and also include their Revenue Registration Number (Tax Head number).

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.

For further information on this relief please see the [Commercial Sea Navigation Relief Guide](#).

## **5 MOT Carbon Charge on Heavy Oil & Liquefied Petroleum Gas used in Horticulture Production and the Cultivation of Mushrooms (Form 1130)**

Section 98 of the Finance Act 1999 provides for the repayment of the MOT Carbon Charge paid on heavy oil (i.e. diesel, kerosene and fuel oil) and liquefied petroleum gas (LPG) used in horticultural production and in the cultivation of mushrooms.

Form 1130 is for customers who have purchased tax paid heavy oil or LPG for use in horticultural production or mushroom cultivation and wish to seek a repayment of the MOT paid.

Please see the [Horticultural Production Relief Guide](#) for details of the requisite qualifying criteria and for the rates of repayment applicable to the different products concerned.

All Form 1130 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.

## **6 MOT on Aviation Gasoline used for Commercial Air Navigation (Form PPF2)**

Section 97B of Finance Act 1999 provides for the partial repayment of MOT paid on aviation gasoline used for commercial air navigation other than private pleasure flying. Information on the current rate of Mineral Oil Tax for aviation fuel used in commercial air navigation is available from the [Revenue website](#).

The Form PPF2 is for customers seeking a partial repayment of MOT on aviation gasoline, which was purchased tax inclusive, for use in commercial air navigation.

New claimants must submit a copy of their Air Carrier Operating Licence if held.

All Form PPF2 repayment claims submitted must include:

- A spreadsheet listing the line-items of the claim showing, per supply: 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, and the date of purchase.

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

## **7 MOT Carbon Charge Repayment for Greenhouse Gas Emission Permit Holders (Form CC-Rep)**

Section 100(6)(a) of the Finance Act 1999 provides for a relief from the MOT carbon charge component for mineral oil used, or purchased for use, exclusively in installations that are covered by a greenhouse gas emissions permit.

The CC-Rep e-repayment form is for customers seeking a repayment of the MOT carbon charge component where MOT has been paid at rates inclusive of the carbon charge and

where that oil is intended for use, or has been used, in an installation covered by a Greenhouse Gas Emissions Permit.

All Form CC-Rep repayment claims submitted must include:

- A copy of the relevant Greenhouse Gas Permit(s), 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 type and quantity of fuel purchased, and the date of purchase.

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

## Appendix 1



### UNDERTAKING

by owner / master of a vessel in respect of marine diesel oil (marked gas oil) or fuel oil supplied without payment of Mineral Oil Tax for **commercial sea navigation** purposes.

Particulars of vessel	
Name of vessel: _____ Port of registry: _____ Reg. letters & numbers: _____ Net tonnage: _____ Make & type of engine: _____ Horsepower of engine: _____ Cubic capacity of engine: _____	Name & address of owner    Name and address of master

**Name & Address of supplier of tax-free mineral oil**

**VAT No.** \_\_\_\_\_

**I hereby undertake:-**

- that the marine diesel(marked gas oil) and/or fuel oil supplied, without payment of mineral oil tax, by the supplier named herein, will be used solely for commercial sea navigation purposes as fuel for the vessel described herein, and no claim for repayment of mineral oil tax on the said oil will be made by the owner or master of the said vessel, and
- that the owner or master of the said vessel will allow an officer of Customs and Excise, at all reasonable times, to inspect and take copies of, or extracts from, any books, accounts, or other documents or records (including the vessel's logbook) relating to all mineral oil supplied for fuelling the vessel and will allow the officer to remove and retain the said books, accounts or other documents or records for such period as may be reasonable for their further examination.

**Dated this** \_\_\_\_\_ **day of** \_\_\_\_\_ **20**\_\_\_\_\_

Signature: \_\_\_\_\_

Designation of signatory (Owner or Master)

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**Form No. 1106 (Rev. No. 2)**