

# 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.

The screenshot displays the Revenue On-Line Service (ROS) homepage. The top navigation bar includes the Revenue logo, language options (GAEILGE, ENGLISH, ROS HELP), and user information (COMPANY REV/PAY - 1, EXIT). The main menu features 'MY SERVICES', 'REVENUE RECORD', 'PROFILE', 'WORK IN PROGRESS', and 'ADMIN SERVICES'. The 'Revenue Record' section on the left lists various services such as 'Open Revenue Record', 'Manage Tax Registrations', and 'Manage Reporting Obligations'. The 'Returns and Payments' section on the right includes options for 'File a Return', 'Complete a Form On-line', 'Upload Form(s) Completed Off-line', 'Payments & Refunds', and 'Submit a Payment'. The 'Other Services' section at the bottom features icons for 'Home Renovation Incentive (Contractor)', 'VAT MOSS', 'MyEnquiries', 'e-Repayment Claims' (highlighted with a red circle), and 'VRT Certificate of Conformity'. The 'Information' section is also visible at the bottom.

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 1131** and click **Continue**.

## Select a claim type

Please select the type of Mineral Oil Tax claim.

- Form 1131 – Use of Commercial Sea Navigation Fuel ⓘ
- Form 1132 – Supply of Commercial Sea Navigation Fuel ⓘ
- Form CC-Rep – Greenhouse Gas Permit Holders ⓘ
- Form PPF2 – Aviation Gasoline ⓘ
- Form 1130 – Horticulture & Mushroom Production ⓘ

✕ 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 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

✕ Cancel

⏻ Close

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.

**Claim Period**  
Form 1131 - Mineral Oil Tax on Fuel Used for Commercial Sea Navigation

Please enter the period of claim:

MM    YYYY

◀ Back    Continue ▶

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 ▶



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 Enterprise

Fuel Supplier VAT Number  Add +

Navigation: Back, Close, Continue

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 FL001

Supplier Byrnes Oil Suppliers Ltd.

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

Number of litres claimed 0

Navigation: Back, Close, Continue

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

### Petrol

Number of litres claimed

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.

### Marked Gas

Number of litres claimed

Was the fuel used in a sea fishing business?

Yes  No

VAT amount paid

€



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.

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

## Supplier Details

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

Boat Name	Enterprise		
Supplier:	Test Ltd.		
12,000 Litres Claimed	Edit 	Remove 	

Number of litres claimed 12,000

Fuel Supplier VAT Number

Add 

◀ Back

⏻ Close

Continue ▶

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 →

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.

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

## 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.

 Attachments

No attachments added yet. [Add !\[\]\(c263d81aa864cca596cad473a1cc9425\_img.jpg\)](#)

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 1131 – Mineral Oil Tax on Fuel Used 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** [Edit](#)

Claim Period : February 2017

Boat Registration	Boat Name	Supplier	Product	Litres	VAT	MOT
<b>Sub totals</b>				6,600	€0.00	€528.91
<b>Repayment amount</b>						€

**Attachments** [Edit](#)

There are no attachments.

I 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 →

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". The form is contained within a light gray box with a teal header. The header contains the text "Sign & Submit" in white. Below the header, there are three main sections: "Certificate" with an empty text box, "Enter Password" with a text box containing the word "Password", and a "Sign & Submit" button. A "Help" link with an information icon is located to the right of the "Certificate" field. At the bottom of the form is a progress bar showing "0%".

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 1131	13/12/2016	€102.28	Approved	<a href="#">Edit</a> or <a href="#">View</a>

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 finalisation.