

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

Form 1132 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 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 the mandatory requirements for accessing the e-Repayments Claims Facility.

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

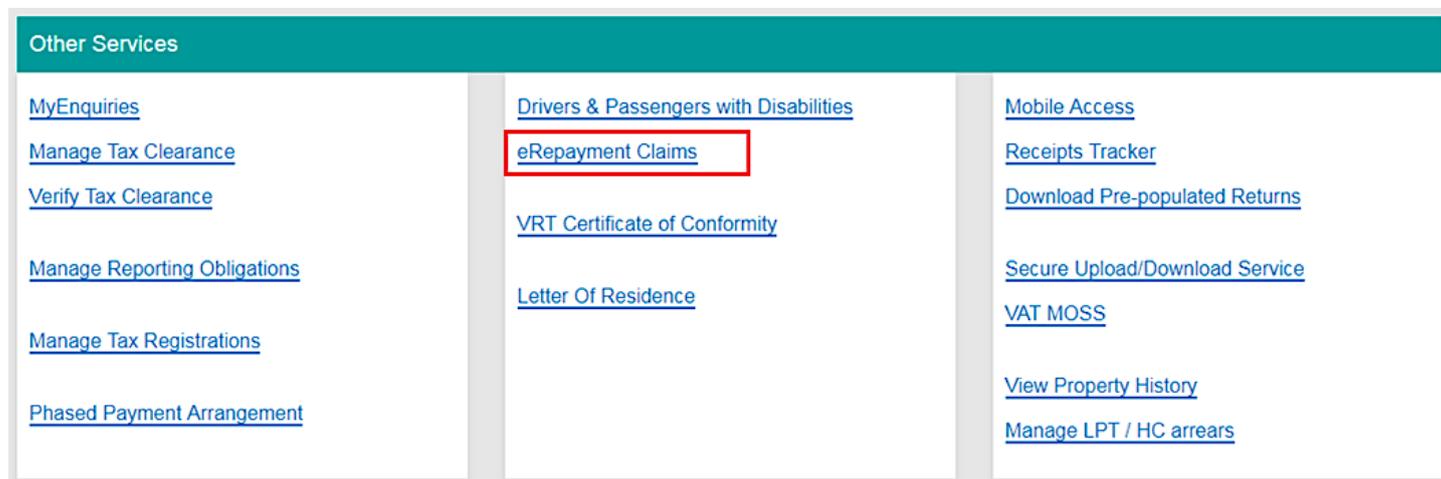


Figure 1 - ROS Other Services

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.

- MOT - Mineral Oil Tax
- STAMP - Stamp Duty
- VAT - Value Added Tax

Figure 3 - Select a tax screen

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 ⓘ

Form 1132 – Supply of Commercial Sea Navigation Fuel ⓘ

Form CC–Rep – Greenhouse Gas Permit Holders ⓘ

Form PPF2 – Aviation Gasoline ⓘ

Form 1130 – Horticulture & Mushroom Production ⓘ

Figure 4 - Select a claim type screen

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 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:

- 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 →

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

Please enter the period of claim:

MM YYYY

Back Close Continue

Figure 6 - Claim period screen

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.

Revenue e-Repayment Claims

Claim Details

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

Please select a boat which you supplied in this period

Find By Boat Name or Registration

Boat Registration Number	Boat Name
Select	IRL001
Select	My Boat

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Figure 7 - Boat selection screen

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

Revenue
Cúis agus Cártaí na hÉireann
Irish Tax and Customs

e-Repayment Claims

Product Details

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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"/>

Figure 8 - Product details 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.

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.

Claim Details

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

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

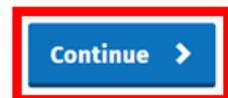


Figure 9 - Claim details screen

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 the 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 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:

- 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 10 - 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.

- 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 [Edit](#)

Period : March 2016

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

Attachments [Edit](#)

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

Figure 11 - Summary screen

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

The screenshot shows a web interface for signing and submitting a claim. The title bar is teal and contains the text "Sign & Submit". Below this, the interface is divided into several sections. On the left, there are labels for "Certificate" and "Enter Password". The "Certificate" label is next to a light yellow rectangular input field. The "Enter Password" label is next to a white rectangular input field containing the text "Password". A red circle highlights the "Password" text. Below the "Enter Password" field is a button labeled "Sign & Submit", which is also highlighted with a red circle. To the right of the "Certificate" field, there is a teal circular icon with a white "i" inside, followed by the text "Help". At the bottom of the screen, there is a horizontal progress bar with the text "0%" centered inside it.

Figure 12 - 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 1132	13/12/2016	€102.28	Approved	Edit View

Showing page 1 of 1 Previous Next

Figure 13 - 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 approval.