

# Repayment of Mineral Oil Tax on Aviation Gasoline used for Commercial / Business Air Navigation

## Form PPF2 Quick Guide to Submitting Online Repayment Claims

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## Accessing the e-Repayment Claims Facility

From February 2017, repayment form PPF2 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 access to the e-Repayments Claims Facility.

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

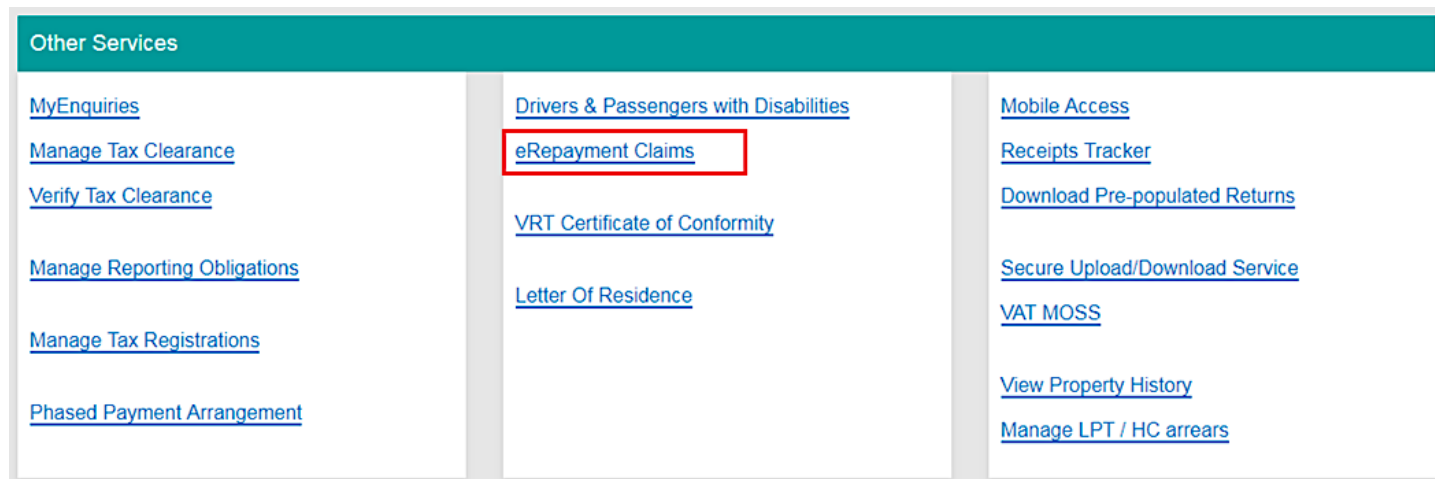


Figure 1 - ROS Other services screen

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 PPF2** 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)

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/or documents are available. Select **Continue** to proceed.

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

## Overview

### Form PPF2 – Mineral Oil Tax on Aviation Gasoline used for Commercial/Business Air Navigation

#### Who is it for?

This is for businesses involved in commercial air navigation who have paid Mineral Oil Tax on Aviation Gasoline

#### What do I need?

**Before you begin you will need to:**

- ✓ Ensure your MOT refund bank account details are correct on ROS

**To make a claim you will need:**

- ✓ Total amount of fuel used in the claim period
- ✓ Supporting documentation including spreadsheet and 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:**  
Total amount of fuel used
- Step Three:**  
Supporting documentation i.e. spreadsheet with details of claim
- Step Four:**  
Summary and declaration
- Step Five:**  
Sign and Submit

✕ Cancel

⏻ Close

Continue →

Figure 5 - Overview screen

Insert the **Month** and **Year** of the repayment period concerned and then select **Continue**.

**Claim Period**  
Form PPF2 – Mineral Oil Tax on Aviation Gasoline used for Commercial/Business Air Navigation

Please enter the period of claim:

MM      YYYY

◀ Back    ⏻ Close    Continue >

Figure 6 - Claim period screen

Then input the **Number of Litres Claimed** for the repayment period and select **Continue** again.

**Claim Details**  
Form PPF2 – Mineral Oil Tax on Aviation Gasoline used for Commercial/Business Air Navigation

Please enter the details for your claim:

**Number of litres claimed**

◀ Back    ⏻ Close    Continue >

Figure 7 - Claim details screen

**Note:** In the event of a rate change, within the repayment period, to the Mineral Oil Tax rate for Aviation Gasoline, 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 are provided in such instances.

**Claim Details**  
Form PPF2 – Mineral Oil Tax on Aviation Gasoline used for Commercial/Business Air Navigation

Please enter the details for your claim:

**Number of litres claimed**  
Prior to rate change (DD-MMM)

**Number of litres claimed**  
Post rate change (DD-MMM)

◀ Back    ⏻ Close    Continue >

Figure 8 - Claim details screen - Rate change

Select the **Add+** button to attach a **Claim Details Spreadsheet** and scanned copies of all **Invoices** relating to receipt of the aviation gasoline claimed Attachments are a mandatory requirement. Select **Continue** to proceed to the next step.

## Attachments


### Form PPF2 – Mineral Oil Tax on Aviation Gasoline used for Commercial/Business Air 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 9 – Attachments screen

The **Claim Details Spreadsheet** should be in excel format and must include the following details for each supply of aviation gasoline received: supplier name, supplier VAT number, quantity of fuel, and date of invoice.

On the Summary Screen, claimants should review the details of the claim and, having verified the accuracy of the claim, 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 PPF2 – Mineral Oil Tax on Aviation Gasoline used for Commercial/Business Air Navigation

|                                    |                          |
|------------------------------------|--------------------------|
| Personal Details                   |                          |
| PPSN:                              |                          |
| Name:                              |                          |
| Bank Details                       |                          |
| Account Name:                      |                          |
| BIC:                               |                          |
| IBAN:                              |                          |
| Claim Details <a href="#">Edit</a> |                          |
| Period :                           |                          |
| Number of litres claimed :         |                          |
| Repayment amount :                 |                          |
| Attachments <a href="#">Edit</a>   |                          |
| ClaimDetails.xlsx                  | <a href="#">Download</a> |

I declare that \_\_\_\_\_ litres of aviation gasoline, upon which mineral oil tax was paid, were used by the claimant named above for commercial/business air navigation, and not for private pleasure flying, during the period specified above, and I claim a repayment in the amount of \_\_\_\_\_ in accordance with section 97B(3) of the Finance Act 1999 (as amended).

|                      |                       |                       |                        |
|----------------------|-----------------------|-----------------------|------------------------|
| <a href="#">Back</a> | <a href="#">Close</a> | <a href="#">Print</a> | <a href="#">Submit</a> |
|----------------------|-----------------------|-----------------------|------------------------|

Figure 10 - 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 header is dark teal with 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" box. At the bottom, there is a progress bar showing "0%".

Figure 11 - 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 selecting 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 PPF2 | 13/12/2016      | €102.28        | Approved | <a href="#">Edit</a> or <a href="#">View</a> |

Showing page 1 of 1 Previous  Next

Figure 12 - Claim History screen

Claimants will be presented with the same screens, 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.