

Repayment of Mineral Oil Tax Carbon Charge on Heavy Oil used in Horticultural Production and in the Cultivation of Mushrooms

Form 1130 Quick Guide to Submitting Online Repayment Claims

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Accessing the e-Repayment Claims Facility

From September 2017, repayment form 1130 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 Claims facility can be selected under Other Services in the My Services section of the ROS homepage.

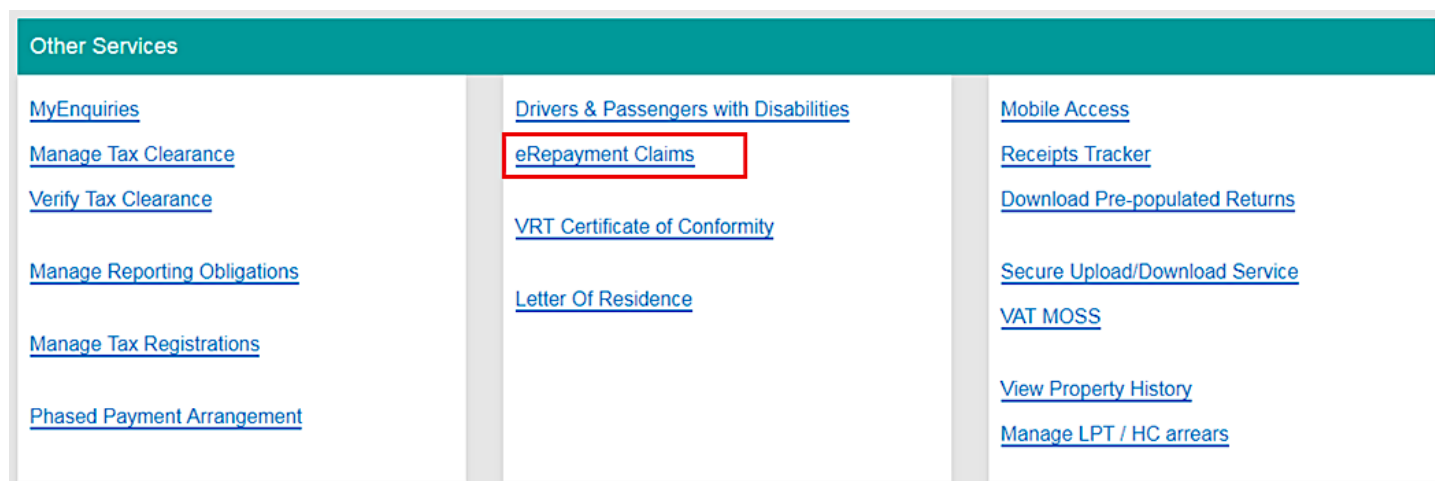


Figure 1 - ROS Other Services

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 1130** and click **Continue**.

eRepayment Claims

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 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 1130 – Mineral Oil Tax used in Horticulture

Who is it for?

This is for businesses involved in horticultural production and mushroom cultivation who have paid mineral oil tax 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

To make a claim you will need:

- ✓ Total amount of fuel used in the claim period
- ✓ Type of fuel used
- ✓ 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 in the claim period
- 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 1130 – Mineral Oil Tax used in Horticulture

Please enter the period of claim:

MM YYYY

Back Close Save & Close Continue →

Figure 6 - Claim period screen

The relevant repayment claim details, the type and volume of mineral oil received from each fuel supplier, are inputted through the following series of screens.

First, input the relevant **Fuel Supplier VAT Number** and select the **Add+** button.

Claim Details

Form 1130 – Mineral Oil Tax used in Horticulture

Please enter the details for your claim:

Fuel Supplier VAT Number Add +

Back Close Save & Close

Figure 7 - Claim details screen

Then input the total volume of either **Fuel Oil**, **Kerosene**, **Marked Gas Oil** or **LPG** claimed in respect of that supplier and select **Save Supplier**.

Supplier Details

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

Form 1130 – Mineral Oil Tax used in Horticulture

Supplier:

Product	Number of litres claimed
Fuel Oil	<input type="text" value="1000"/>
Kerosene	<input type="text" value="5000"/>
Marked Gas	<input type="text" value="25000"/>
LPG	<input type="text" value="500"/>

Figure 8 - Supplier 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.

Claimants will be returned to the **Claim Details** screen where they can add another supplier (repeat procedure for as many suppliers as required) or **Edit** previously input supply 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 1130 – Mineral Oil Tax used in Horticulture

Please enter the details for your claim:

Fuel Supplier	Number of litres claimed	Actions
	31,500	Edit or remove
Total number of litres claimed	31,500	

Fuel Supplier VAT Number

Add +

◀ Back

⏻ Close

Save & Close 📄

Continue →

Figure 9 - Claim details screen

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, 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 1130 – Mineral Oil Tax used in Horticulture

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 !\[\]\(d06724556f68b33a7cdd267626f17316_img.jpg\)](#)

**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

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.

Summary

Form 1130 – Mineral Oil Tax used in Horticulture

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

Personal Details

PPSN:

Name:

Claim Details

[Edit](#)

Claim Period : June 2023

Fuel Supplier	Product	Volume	Claim amount
	Fuel Oil	1,000	€80.27
	Kerosene	5,000	€328.70
	Marked Gas	25,000	€1,760.50
	LPG	500	€21.24

Total number of litres claimed : 31,500

Total repayment amount : €2,190.71

Attachments

[Edit](#)

There are no attachments.

Some attachments have been posted

Bank Details

Account Name: Test MOT

BIC:

IBAN:

Phone Number

Business comments

Business comments (INTERNAL ONLY)

declare that:

- 31,500 litres of Mineral Oil of the descriptions and quantities specified in this claim were used during the period stated:
 - in the production of horticultural produce in one or more than one glasshouse of a total area of not less than a quarter of an acre, and/or
 - in the cultivation of mushrooms in one or more than one building or structure of a total area of not less than 3,000 square feet,
- the Mineral Oil concerned was purchased tax paid and was used in the State, and
- the particulars entered herein are true and correct to the best of my knowledge and belief and I hereby apply for repayment of €2,190.71 , under the provisions of Section 98, Finance Act, 1999 (as amended). I undertake, on request, to produce any evidence, which the Revenue Commissioners may require in support of this claim.

Figure 11 - Summary screen

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

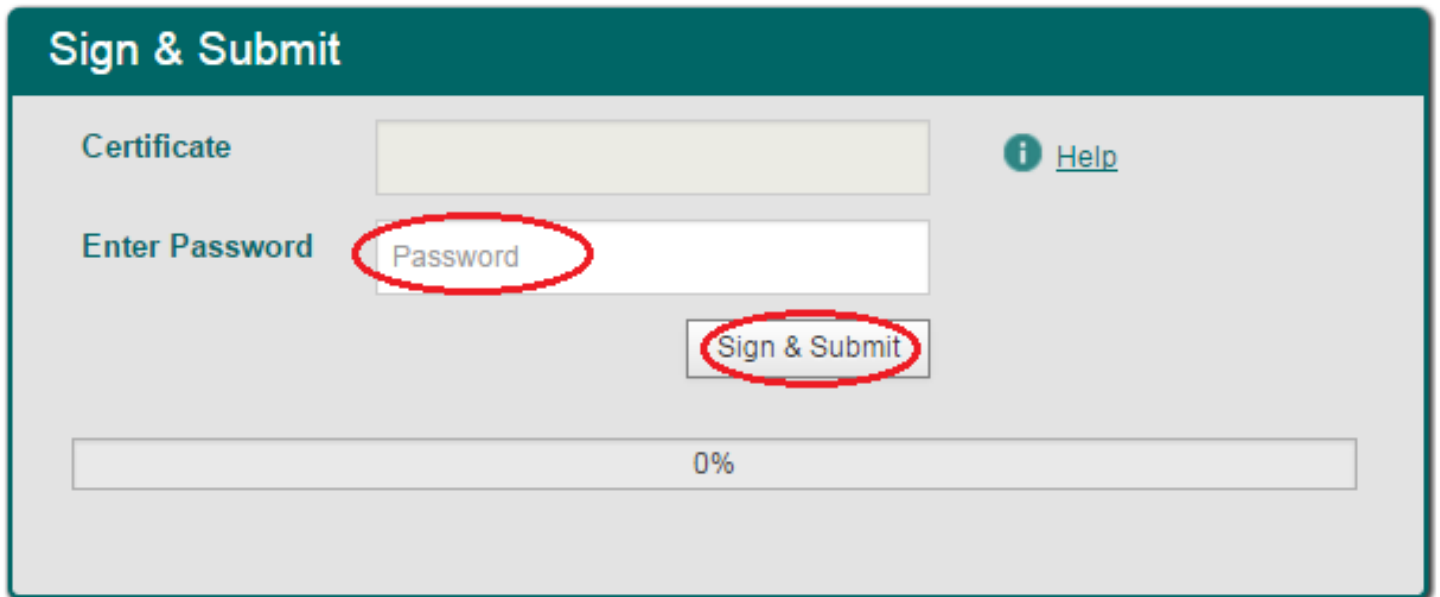


Figure 12 - Sign and submit screen

The claim submission process is complete at this point.



Thank you. Your claim has been submitted.

When processed, your status in claim history will change to Approved, and you should receive payment into your bank account 3 to 5 working days after that.



Figure 13 - Claim submitted screen

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.

For VAT 58 & 71 claims decision details can be seen when 'View' is selected.

Type	Submission Date	Claimed Amount	Status	Action
Form 1130	18/07/2023	€2,190.71	Pending	Edit or View
Form 1130	26/05/2023	€151.75	Approved	Edit or View

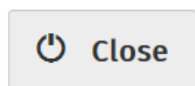


Figure 14 - Claim history screen

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.