

Section 12. Inputting and Amending a ROM1 by Revenue

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12. Inputting and Amending a ROM1 by Revenue

12.1. Introduction

This section provides instructions to Revenue Officers on how to manually input or amend a ROM1 via ITP.

A short Video demonstrating how traders complete the electronic ROM1 return is available on YouTube for [Retailers](#) and [Distributors](#).

12.2. Inputting a ROM1 – Exempt Traders

Officers should be aware that a trader must be authorised by the Revenue Commissioners to be exempt from filing an electronic return of the ROM1 as allowed under Regulation 26 of the [Mineral Oil Tax Regulations 2012 \(S.I. No. 231 of 2012\)](#).

Instructions relating to the exemption from e-filing a ROM1 may be found in par 10.5 of this manual.

A paper version of the ROM1 is available at Appendix XXIV of this manual titled *Return of Oil Movements (ROM1) RETURN FORM*. The Officer must ensure that s/he receives a signed copy of the paper version from the Trader before s/he inputs the ROM1 and this copy must be kept on file for future reference.

It should also be noted that a trader cannot make an electronic return four months after the period for which the return is due, see [par 12.5](#)

12.3. Badge Authority

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

12.4. Accessing ITP

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

12.4.1. General Details Screen

On the General Details Screen, you are required to input the general details of the trader.

This screen requires the trader's AFTL/MFTL reference number, period of the return and trader type i.e. Forecourt Retailer, Distributor and/or Warehousekeeper. Officers should ensure that the correct 'Trader Type(s)' is selected.

General Details

1. General > 2. Product > More ... >

Please enter your Auto-Fuel and/or Marked Fuel licence number(s), the month and year of the return and the type(s) of trade relevant to the licence number(s) entered.

Declarant Information

Auto-Fuel Licence Number	<input type="text"/>
Marked Fuel Licence Number	<input type="text"/>
Month *	September
Year *	2013
Authorised Warehousekeeper *	<input type="checkbox"/>
Distributor *	<input type="checkbox"/>
Forecourt Retailer *	<input checked="" type="checkbox"/>

[Back](#) [Continue >](#)

Once the above details have been completed, the Officer should click the 'Continue' box. This will open the [Product Balances](#) Screen.

12.4.2. Distributors or Warehousekeepers

It would be very unusual for an Officer to receive a request from a Distributor or Warehousekeeper for Revenue input of a ROM1.

If an Officer does receive a request to input a ROM1 from a Distributor or a Warehousekeeper, the Officer should contact the Excise Working Group through their Local Regional Expert before proceeding with inputting the ROM1.

12.4.3. Forecourt Retailer – Product Balances Screen

After clicking the 'Continue' button on the 'General Details' screen, the 'Product Balances' screen will appear.

The following data must be input into the 'Product Balances' fields:


- Opening Stock per Product (Litres),
- Closing Stock per Product (Litres),
- Aggregate Sales per Product (Litres).

Please note that a total figure must be input for all product types that the trader is licenced to trade in, whether they trade in these products or not, i.e. zero balances must be input for products the trader does not trade in and decimal points cannot be used. No field may be left blank.

Product Balances

1. General 2. Product 3. Inward 4. Summary

Please enter stock details for each product for which you are licensed for the period of the return.

 * Denotes a required field

Product	Opening Balance (Litres)	Closing Balance (Litres)	Aggregate Forecourt Sales (Litres)
Petrol *	87812	83422	161619
LPG for use as a propellant *	0	0	0
Heavy Oil for use as a propellant (DERV) *	34591	45643	117872
Substitute fuel for use as a propellant instead of petrol *	0	0	0
Substitute fuel for use as a propellant instead of diesel *	0	0	0

Back Continue

When the 'Product Balances' fields have been completed, the Officer should click the 'Continue' box. This will open the '[Inward Movements](#)' screen.

12.4.4. Forecourt Retailer – Inward Movements Screen

After clicking the 'Continue' button on the 'Product Balances' screen, the 'Inward Movements' screen will appear.

This screen requires information on all Inward Movements from other Mineral Oil Traders to be input into the relevant fields for the relevant return period.

The following data must be input into the 'Inward Movements' fields for each individual inward movement:

- Consigning Trader's AFTL and/or MFTL Number,
- Product Type,
- Product Quantity (Litres).

Furthermore, with regard to the following products, an Invoice Number and Transaction Date is required:

- Heavy Oil DERV,
- Ultra Low Sulphur Marked Gas Oil (ULSMGO),
- Marked Gas Oil (MGO),
- Kerosene.

Inward Movements

1. General 2. Product 3. Inward 4. Summary

Please enter details of each movement of duty paid oil product during the period of the return

** Denotes a required field*

Select Supplier

Supplier Reference : * [+ Add a new Supplier Reference](#)

Select Product

Product *

Inward Movements Details

Date	Quantity (Litres)	Supplier Reference	Invoice/Delivery Doc No	Product	Action
25/09/2013	17974		79370	Heavy Oil for use as a propellant (DERV)	
17/09/2013	20026		78004	Heavy Oil for use as a propellant (DERV)	
N/A	139813		N/A	Petrol	
02/09/2013	16927		75206	Heavy Oil for use as a propellant (DERV)	
05/09/2013	17948		75959	Heavy Oil for use as a propellant (DERV)	
21/09/2013	15194		78735	Heavy Oil for use as a propellant (DERV)	

When the 'Inward Movements' fields have been completed, the Officer should click the 'Continue' button. This will open the [Summary Details](#) screen.

12.4.5. Forecourt Retailer – Summary Details' Screen

After clicking the 'Continue' button in the 'Inward Movements' screen, the 'Summary Details' screen will appear.

This screen summarises the information that has been input by the Officer under the Trader's Licence Number in the previous screens.

Officers are to review all the completed fields ensuring that the data entered accurately reflects the information supplied by the trader on the submitted Return of Oil Movements (ROM1) RETURN FORM see Appendix XXIV.

Summary Details

1. General > 2. Product > 3. Inward > 4. Summary

You can review the information entered in the return and if you are satisfied that the information is correct, please select File > Save As to save the Return details to file for subsequent Upload to the Revenue Online Service. If any amendments are required prior to submission, you can navigate back to the relevant screen by using the Back button.

General Details

Auto-Fuel Licence Number:	
Month:	September
Year:	2013
Authorised Warehousekeeper:	No
Distributor:	No
Forecourt Retailer:	Yes

Product Balances

Product	Opening Balance (Litres)	Closing Balance (Litres)	Aggregate Forecourt Sales (Litres)
Petrol	87812	83422	161619
LPG for use as a propellant	0	0	0
Heavy Oil for use as a propellant (DERV)	34591	45643	117872
Substitute fuel for use as a propellant instead of petrol	0	0	0
Substitute fuel for use as a propellant instead of diesel	0	0	0

When the Officer is satisfied that the information on the 'Summary Details' screen is correct, s/he should click on the 'Continue' button and close the application.

12.5. Inputting a ROM1 – Three Month Expiry Period

Traders cannot input a ROM1 once three months have elapsed from the return period. In exceptional circumstances, Revenue Officers may input a ROM1 on behalf of a Trader for a period that is greater than three months from the relevant return period.

In such circumstances, any requests to input a ROM1 must be accompanied with a satisfactory written explanation from the Trader regarding the time delay. If the Officer is satisfied as to the bona fide reasons for the delay, and after consultation with his/her line manager, the ROM1 may be inputted by the Officer, see [par 12.4.1](#). A copy of the Trader's request and the manager's decision must be kept on file.

12.6. Amending a ROM1

Traders cannot amend a ROM1 once three months have elapsed from the return period or where the return has already been amended three times. In exceptional circumstances, Revenue Officers may amend a ROM1 on behalf of a Trader for a period that is greater than three months from the relevant return period or where the Trader has already amended the return three times and cannot make further amendments.

In such circumstances, any requests to amend a ROM1 must be accompanied with a satisfactory written explanation from the Trader setting out the reasons for the amendment request. If the Officer is satisfied as to the bona fide reasons for the amendment, and after consultation with his/her line manager, the ROM1 may be amended by the Officer. A copy of the Trader request and the manager's decision must be kept on file.

Officers should refer to [par 12.4](#) for guidelines regarding accessing ITP and the appropriate option to select when amending a ROM1.

When amending a ROM1, the Officer must input the details of the ROM1 to be amended exactly as declared by the Trader. The Officer then clicks the 'Continue' button and a warning message will appear indicating that a ROM1 has already been entered for this period. The Officer then continues to the data field requiring amendment on the relevant screen and completes the amendment.

Officers should note that when amending a ROM1 any changes to Trader Licence Reference Numbers will result in all movement transactions connected to the original Licence Number that is amended being deleted therefore all inward or outward movements will have to be input again for the new Licence Number.

For example, if an Officer amends a supplier's reference number on the first screen, all the information associated with that supplier on the proceeding screens will be deleted and must be input again.