

Motor Tax Classification of Vehicles converted Post Registration

A new process of assessment is required when vehicle conversions have taken place.

“Conversion” is defined in VRT legislation as follows:-

“...means the modification of the vehicle in such manner that it no longer retains all of the characteristics of the vehicle category under which it is certified for type approval purposes.”

Revenue requires a Vehicle Owner’s Declaration of Conversion (form VRTCONV), supported by a Suitably Qualified Individual Declaration of Conversion (template VRTCONVSQI), only in the following circumstances:-

Items converted:

1. **change of EU Vehicle Category, and/or**
2. **change in the number of seats, and/or**
3. **change in the number of seatbelt fittings, and/or**
4. **change of EU Bodywork**

CUSTOMER PROCESS:

1. **The vehicle must be certified by a Suitably Qualified Individual (SQI)** as to the quality of the conversion and the accuracy of the declaration.
 2. **The owner declaration on Revenue form VRTCONV** (downloaded from www.revenue.ie) stamped by the SQI and
 3. **An accompanying declaration by the SQI on headed paper posted to The Revenue Commissioners**, Central Vehicle Office, Rosslare Harbour, Co. Wexford, where the conversion will be assessed to determine if additional VRT is due.
 4. **The Central Vehicle Office will assess and return a copy of the VRTCONV form to the applicant**, stamped to indicate it has been assessed.
 5. **This form should then be included in the motor tax application to tax the converted vehicle.**
 6. **MTOs’ will only accept applications for motor tax for newly converted vehicles when all the above procedures have been carried out.**
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Vehicle Owner's Declaration of Conversion

CONVERSION OF A REGISTERED VEHICLE, I.E. ONE WITH AN IRISH REGISTRATION NUMBER: - A vehicle owner, to declare the conversion of a registered vehicle, i.e. one with an Irish registration number, must **post** this Declaration of Conversion, together with the related Suitably Qualified Individual declaration, and other supporting documents (**please see Notes**), to FREEPOST, Central Vehicle Office, Revenue Commissioners, Rosslare Harbour, Co. Wexford.

VEHICLE DETAILS	
VIN	<input type="text"/>
REGISTRATION NUMBER	<input type="text"/> CO ₂ <input type="text"/> g/km
Make	_____ Model _____
Variant	_____ Version _____
Mileage (distance since new)	_____ <input type="checkbox"/> KM <i>or</i> <input type="checkbox"/> Miles (tick one)
Total cost of Conversion in EUROS including VAT: - €.....	
NB:- A list of the invoices/receipts, showing dates and amounts must be attached.	

Conversion Details		
Characteristics	Original	Converted
EU Vehicle Category		
No. of seats		
No. of seatbelt fittings		
EU Bodywork		
Mass in service		
No. of doors		
No. of windows		
Technically Permissible Maximum Laden Mass		

Official
stamp
of the
Suitably
Qualified
Individual

Declaration

I hereby declare that

- the above conversions for this vehicle have been carried out by a competent person
- the converted vehicle adheres to standards for use on a public road as set by the Road Traffic (Construction, Equipment and Use of Vehicles) Regulations, (Statutory Instrument No. 190 of 1963)
- the conversions have been certified by a Suitably Qualified Individual and that certificate, duly stamped, is attached to this declaration
- this document has been stamped by that Suitably Qualified Individual
- I accept that it is ultimately my responsibility to ensure that this vehicle, as converted, complies with the requirements of Road Traffic law and is correctly certified as such

Signed (Vehicle Owner) _____ Date ____/____/____

Name (Block letters) _____ PPSN/Tax No. _____

Address _____

Daytime Telephone Number(s) _____

WARNING. A PERSON WHO IS KNOWINGLY CONCERNED IN THE EVASION OR THE TAKING OF STEPS FOR THE PURPOSES OF EVASION, BY HIMSELF OR ANOTHER, OF VRT, SHALL BE GUILTY OF AN OFFENCE PUNISHABLE ON CONVICTION WITH FINES AND IMPRISONMENT

Notes:

“**Conversion**” is defined in VRT legislation as follows:-

“...means the modification of the vehicle in such manner that it no longer retains all of the characteristics of the vehicle category under which it is certified for type approval purposes.”

A declaration of conversion is required only in the following circumstances:-

- change of EU Vehicle Category, and/or
- change in the number of seats, and/or
- change in the number of seatbelt fittings, and/or
- change of EU Bodywork

A **Suitably Qualified Individual** (SQI) must have the appropriate facilities and equipment to conduct the examination and complete the certification. A SQI must have:-

- an Engineering/Technical Qualification (Level 7 or higher accredited courses¹) **or** appropriate accreditation with Engineers Ireland² or the Institute of Automotive Engineer Assessors³
 - a minimum of 5 years experience of working in a suitable technical environment (preferably Automotive or Engineering Environment)
 - access to adequate facilities to carry out a thorough vehicle examination, and
 - appropriate professional indemnity insurance,
- or:-** must be a National Standards Authority of Ireland approved facility (Approved Test Centre).

HOW TO GET A SUITABLY QUALIFIED INDIVIDUAL

Contact details for SQI's may be available in your local business directory or you can contact one of the professional associations such as the Institute of [Automotive Engineer Assessors](#) . The [Society of the Irish Motor Industry \(SIMI\)](#) or 01- 6761690 may also be able to help if you are having difficulties finding an SQI.

Vehicle Categories

The European Commission adopted Regulation (EU) No. 678/2011 on 14th July 2011. This regulation replaces Annex II of Directive 2007/46/EC. Declarants should familiarise themselves with the general definitions, criteria for vehicle categorisation, vehicle types and types of bodywork set out in the Annex to the Regulation.

- Category M1:- vehicle is a vehicle designed and constructed for the carriage of passengers and comprising no more than eight seating positions in addition to the driver's seating position.
- Category M2:- vehicle is a vehicle designed and constructed for the carriage of passengers, comprising more than eight seating positions in addition to the driver's seating position, and having a maximum mass not exceeding 5 tonnes.
- Category M3:- vehicle is a vehicle designed and constructed for the carriage of passengers, comprising more than eight seating positions in addition to the driver's seating position, and having a maximum mass exceeding 5 tonnes.
- Category N1:- vehicle is a vehicle designed and constructed for the carriage of goods and having a maximum mass not exceeding 3.5 tonnes.
- Category N2:- vehicle is a vehicle designed and constructed for the carriage of goods and having a maximum mass exceeding 3.5 tonnes but not exceeding 12 tonnes.
- Category N3 vehicle is a vehicle designed and constructed for the carriage of goods and having a maximum mass exceeding 12 tonnes.

¹ See Engineers Ireland, Accredited Courses;

² Chartered or Associate Engineer

³ Member or Incorporated Member.

EU Bodyworks

<u>Motor vehicles of category M1</u>	AA	Saloon	AD	Coupé
	AB	Hatchback Saloon	AE	Convertible
	AC	Station wagon	AF	Multi-purpose vehicle

<u>Motor vehicles of category M2 and M3</u>	CA	Single deck	CE	Low-floor single deck
	CB	Double deck	CF	Low-floor double deck
	CC	Articulated single deck	CG	Articulated low-floor single deck
	CD	Articulated double deck	CH	Articulated low-floor double deck

<u>Motor vehicles of category N</u>	BA	Lorry	BB	Van Lorry
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To be deemed a motor caravan for vehicle registration purposes, a vehicle must be a special purpose EU Category M1, M2 or M3 vehicle with a bodytype SA and must be constructed to include living accommodation which contains at least the following equipment: (1) seats and table, (2) sleeping accommodation which may be converted from the seats, (3) cooking facilities, and (4) storage facilities. It should be noted that this equipment must (with the exception of the table which may be designed to easily removable) be rigidly fixed to the living compartment.

Supporting Documents which must accompany declarations

CONVERTED UNREGISTERED OR FOREIGN-REGISTERED VEHICLE: - Please see <http://www.ncts.ie/vrt.html> for documents which must be brought to the NCTS when presenting a vehicle for registration. In addition, the total cost of conversion in Euros including VAT must be supported with a list of invoices/receipts showing dates and amounts. In the case of a Motor Caravan, on the day of presenting to NCTS, please email photos showing the full interior and exterior condition of the vehicle to cvoffice@revenue.ie quoting the make, model, VIN, and foreign registration number. Images should be resized to c. 500kb to facilitate emailing.

CONVERSION OF A REGISTERED VEHICLE, i.e. one with an Irish registration number:

The declarations should be posted together with:-

- the Vehicle Registration Certificate, and
- invoice(s) showing the costs of conversion, and
- in the case of a Motor Caravan, photographs showing the full interior and exterior condition of the vehicle. (If emailing images to cvoffice@revenue.ie, please resize to c. 500kb to facilitate emailing).

Template for Suitably Qualified Individual, Declaration of Conversion

A declaration relating to the converted vehicle must be completed by the Suitably Qualified Individual (SQI) who has inspected the vehicle and satisfied himself/herself as to the standard and quality of the conversion and the accuracy of the owner's declaration. **The declaration must be drawn up on the headed paper of the SQI**, which must contain, as a minimum, the Name and/or Business Name, address, contact details and tax number. A MSWord version is available at www.revenue.ie in the VRT forms section.

The declaration itself must contain the following details:-

VEHICLE DETAILS	
VIN	<input style="width: 100%; height: 20px; border: 1px solid black;" type="text"/>
REGISTRATION NUMBER	<input style="width: 100%; height: 20px; border: 1px solid black;" type="text"/> CO ₂ <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> g/km
Competency of Suitably Qualified Individual	
Engineering Qualification and/or Professional body accreditation _____ _____	
Number of year's relevant experience _____	
Details of professional indemnity insurance _____	
Location of Inspection _____	
<i>Where additional information is required, it should be attached as a separate page</i>	
Declaration	
I hereby declare that:-	
<ul style="list-style-type: none">• having examined vehicle with VIN detailed above, it is my professional opinion that this vehicle now satisfies the requirements of Road Traffic (Construction, Equipment and Use of Vehicles) Regulations, (Statutory Instrument No. 190 of 1963)• the information contained in the Declaration of Conversion by Vehicle Owner duly stamped by me is true and correct and• I meet professional requirements as set out in Note 1 below.	
Signature of Certifier _____ Date _____	
Name (in Block Letters) _____	
Address _____	
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SQIs must have

- an Engineering/Technical Qualification (Level 7 or higher accredited courses) or appropriate accreditation with Engineers Ireland or the Institute of Automobile Engineer Assessors
 - a minimum of 5 years experience of working in a suitable technical environment (preferably Automotive or Engineering Environment)
 - access to adequate facilities to carry out a thorough vehicle examination, and
 - appropriate professional indemnity insurance
- or:-** must be a National Standards Authority of Ireland approved facility (Approved Test Centre).