

DECLARATION OF CONVERSION OF A VEHICLE



- This form is only required to be completed upon conversion of a Foreign Registered Vehicle prior to registration in Ireland, or an Irish Registered vehicle under the circumstances listed - See Notes section.
- It must also be completed and submitted as part of certain applications under the Disabled Drivers and Passengers (Tax Concessions) Regulations 1993 (S.I. No. 353 of 1994 (as amended)) - See Notes section.

VEHICLE CONVERSION TYPE DETAILS (please tick ☒ as appropriate)

Foreign Registered Vehicle? ☐ **OR** Irish Registered Vehicle? ☐
Application for Exemption under Disabled Drivers and Passengers Regulations? YES ☐ NO ☐

VEHICLE TECHNICAL DETAILS

VIN
Registration No. WLTP CO2 g / km NOx mg / km

Make: _____ Model: _____

Variant: _____ Version: _____

Mileage (distance since new): _____ KM ☐ Miles ☐ (Tick ☒ one)

Total cost of Conversion 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 seating positions		
EU Bodywork		
Mass in Running Order		
No. of doors		
No. of windows		
Technically Permissible Maximum Laden Mass		

Official stamp
of the
Suitably
Qualified
Individual

General Description of Conversion (mandatory)	
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DECLARATION

I hereby declare that:

- the above conversions have been carried out by a competent person,
- the converted vehicle conforms 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 conversion details entered above are in accordance with the general definitions, criteria for vehicle categorization, vehicle types and types of bodywork set out in Regulation (EU) 2018/858,
- the conversions have been certified by a Suitably Qualified Individual and that certificate, duly stamped, is attached to this declaration,
- this declaration 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 No.(s): _____

WARNING: A person knowingly concerned in evasion or 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

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 themselves 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 the Name and / or Business Name, address, contact details and tax number.

The declaration itself must contain the following details:

VEHICLE DETAILS

VIN

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Registration No.

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 WLTP CO2g/km

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 NOx mg / km

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COMPETENCY OF SUITABLY QUALIFIED INDIVIDUAL

I declare that I have (tick ☒ as appropriate):

- (i) an Engineering / Technical qualification (Level 7 or higher accredited courses) ☐
- (ii) accreditation with Engineers Ireland as a Chartered or Associate Engineer ☐
- (iii) membership or incorporated membership of the Institute of Automotive Engineer Assessors ☐
- (iv) National Standards Authority of Ireland approval as an Approved Test Centre ☐
- (v) National Standards Authority of Ireland Approved Workshop for Conversion of Vehicles for Disabled Drivers ☐

Number of years relevant experience: _____

Details of professional indemnity insurance: _____

Location of Inspection: _____

Where additional information is required, it should be attached as a separate page.

Declaration

I hereby declare that:

- 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, (S.I. No. 190 of 1963),
- I am satisfied that the converted vehicle meets all relevant criteria in Regulation (EU) 2018/858,
- the information contained in the Declaration of Conversion by Vehicle Owner duly stamped by me is true and correct,
- I meet the professional requirements as set out below.

Signature of Certifier: _____ Address: _____

Name (Block Letters): _____

Date: ____ / ____ / ____

WARNING: A person knowingly concerned in 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

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 five 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 or Approved Workshop for Conversion of Vehicles for Disabled Drivers).

NOTE:

- A list of NSAI ATCs and their scope is available at:
<https://www.nsai.ie/certification/automotive/national-type-approva/atc/>

NOTES

Converted Foreign-Registered Vehicle

A vehicle owner must present the **Declaration of Conversion** and related **Suitably Qualified Individual declaration** to the NCTS when declaring a vehicle of this type for registration.

- Please see **www.ncts.ie** 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.

Converted Irish-Registered Vehicle

Declaration to Revenue is required in the following cases

- (1) Declaration is required if the Vehicle Registration Certificate at J1 shows “B” or “C” or “D” or is blank, and:
 - seating positions have been added and the new total including the driver is nine seating positions or less;or
 - had ten seating positions or more, seating positions have been removed and the new total including the driver is nine seating positions or less;or
 - converted to motor caravan.
- (2) Declaration is also required if the vehicle has been converted to an EU Category N1 vehicle, with more than one row of seats.

Only if (1) or (2) above is the case, the vehicle owner must submit the **Declaration of Conversion and the related Suitably Qualified Individual declaration**, and other supporting documents to: Revenue’s MyEnquiries portal.

If you are not able to access Revenue’s online resources and submit your application through Revenue’s MyEnquiries please send your application in a FREEPOST envelope to:

The National VRT Service, Revenue Commissioners, Anne Street, Wexford, Y35 E29K.

Declarations should be submitted together with the following Supporting Documents:

- a copy of the Vehicle Registration Certificate (both sides),
- invoice(s) showing the costs of conversion,
- where a vehicle is a Category A vehicle, or is being converted to a Category A vehicle evidence of NOx must be provided,
- in the case of a vehicle that is being converted to an EU Category N1 vehicle with more than one row of seats, measurements and photographs must be submitted as set out in ‘Appendix 1: Measurements of vehicle converted to N1 with more than one row of seats’,
- in the case of a Motor Caravan, photographs showing the full interior, at least one of which should be taken from the front of the living area looking rearward and one from the rear of the living areas looking forward such that they provide a good overview of the layout of the living accommodation. At least three photographs should be of the exterior one of which also includes the registration plate of the vehicle. A maximum of 15 photographs in total should be submitted.

FURTHER INFORMATION

Vehicle Conversions

For information on Suitably Qualified Individuals (SQI), EU Vehicle Categories, EU BodyWorks, and conversions to Motor Caravans or Ambulances, please see the Revenue website:

<https://www.revenue.ie/en/importing-vehicles-duty-free-allowances/guide-to-vrt/conversions/index.aspx>

Please ensure that you have read and are familiar with all of the information on that page.

Tax Relief For Vehicles For People With Disabilities

This Conversion form should be submitted as part of the following applications under the Disabled Drivers and Passengers (Tax Concessions) Regulations 1993 (S.I. No. 353 of 1994 (as amended)), where the vehicle is:

- a Converted Irish Registered Vehicle, or
- a Converted Foreign Registered Vehicle, **and**
- an application for one of the following Exemptions is being made:
 - o Qualifying Organisation,
 - o Specific Adaptations - Driver,
 - o Extensive Adaptations - Driver, Passenger or Organisation,
 - o Adaptions for Wheelchair Accessible Vehicles, Driver or Passenger.

For details regarding Tax Relief for Vehicles for People with Disabilities, and the necessary application form and contact details, please see the Revenue website:

<https://www.revenue.ie/en/importing-vehicles-duty-free-allowances/guide-to-vrt/reliefs-and-exemptions/index.aspx>

Vehicle Conversion Form - Checklist

Please complete and sign this checklist, and include with your declaration.

Yes

- I have read and understand the information provided on Revenue's Website:

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<https://www.revenue.ie/en/importing-vehicles-duty-free-allowances/guide-to-vrt/conversions/index.aspx>

Declaration

- Is the 'Vehicle Conversion Type' section fully completed?
- Is the 'Vehicle Technical Details' section fully completed?
- Is the 'Conversion Details' section fully completed?
- Has the Suitably Qualified Individual stamped the declaration?
- Have you, the Declarant, provided your Contact and PPSN / Tax Number details?
- Have you, the Declarant, SIGNED and DATED the declaration?

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Suitably Qualified Individual Declaration

- Have the Vehicle Details been **fully** completed?
- Has the Competency of the Suitably Qualified been selected?
- Has the Number of Years Relevant experience, etc. been declared?
- Is the declaration signed by the Suitably Qualified Individual and contact details provided?

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Accompanying Documentation

- A copy of the Vehicle Registration Certificate is enclosed (converted Irish registered vehicle only)
- Evidence of NOx emissions in the case of Category A vehicles, or conversions to Category A

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If the Conversion relates to a Motor Caravan, have the following been enclosed with the Declaration?

- Dated invoices / receipts covering the full conversion cost/s

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Photographs of the converted vehicle, to include the following:

- A maximum of **six** exterior photographs: one full side view (of each side), one full front view with the registration number in view and one full rear view.
- A maximum of **nine** interior photographs to include: seating positions and table, sleeping accommodation, cooking facilities, storage facilities, the interior taken from the front looking rearward, and of the interior taken from the rear looking forward.

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If the Conversion relates to an N1 vehicle with more than one row of seats, have the following been enclosed with the Declaration?

- Completed 'Measurements of vehicle converted to N1 with more than one row of seats' (see Appendix 1) and associated photographs of the rear loading aperture and cargo area.

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Signed (Vehicle Owner): _____

Name (Block letters): _____

Date: ____ / ____ / ____

PPSN / Tax No: _____

Please note: If all sections are not completed and if all relevant documentation is not submitted, the declaration **cannot** be processed and the declaration and all documentation will be returned to the declarant. Do not attach any staples to any part of your application.

The Revenue Commissioners collect taxes and duties and implement customs controls. Revenue requires customers to provide certain personal data for these purposes and certain other statutory functions as assigned by the Oireachtas. Your personal data may be exchanged with other Government Departments and agencies in certain circumstances where this is provided for by law. Full details of Revenue's data protection policy setting out how we will use your personal data as well as information regarding your rights as a data subject are available on our **Privacy** page on www.revenue.ie. Details of this policy are also available in hard copy upon request.

The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.

Appendix 1: Measurements of vehicle converted to N1 with more than one row of seats

In cases where a vehicle is converted to EU Category N1 with more than one row of seats, measurements and photographs must be submitted as detailed below. Revenue will not process the declaration of conversion unless fully satisfied that the measurements provided are accurate and that the vehicle meets the relevant criteria for an N1 vehicle, as set out in **Annex 1 of Regulation (EU) 2018/858**.

This information is required solely to assist Revenue with processing the conversion application. It remains the responsibility of the vehicle owner to ensure that a Suitably Qualified Individual certifies that the converted vehicle complies with all relevant standards and regulations.

Rear Loading Aperture Dimensions:

Please provide the following dimensions for the rear loading aperture of the converted vehicle. Measurements must be taken by a Suitably Qualified Individual. The terms 'height of the loading aperture' and 'surface of the loading aperture' are defined in Annex 1 of Regulation (EU) 2018/858. The term 'aperture width' means the clear unobstructed width of the aperture.

Dimension	Value	Notes
Aperture width at widest point (mm)		
Aperture width at narrowest point (mm)		Usually at or near the top of the aperture
Height of the loading aperture (mm)		Minimum requirement is 800mm
Surface of the loading aperture (cm ²)		Minimum requirement is 12,800cm ²

Please also provide the following photographs of the vehicle:

- Photograph of the rear loading aperture with the door fully opened. Photograph must be taken from directly behind the vehicle so that the aperture shape and dimensions are clearly visible.
- Photograph of the rear of the vehicle with the door fully closed and the registration plate visible.
- Photograph(s) of the cargo area, showing the general size and shape of the cargo area.