

Declaration of Conversion of a Vehicle

NOTE: DECLARATION TO REVENUE



Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

REQUIRED IN MOST CASES - PLEASE SEE NOTES

- 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 NUMBER CO₂ g/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		
No. of seatbelt fittings		
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)

*NOTE:

- In respect of a vehicle not previously registered in Ireland: If the vehicle's EU category is changing from M1 to N1, the masses and dimensions must be confirmed by an NSAI Approved Test Centre, whose scope covers 'Test: 48. Masses and Dimensions (not passenger cars)'. An original Test 48 Certificate together with confirmation by the ATC on the ATC's letterhead that the dimensions have been measured using the laser measuring device and computed by the software approved by the NSAI for the taking of such measurements must be submitted along with the Declaration of Conversion in these instances.
- A list of NSAI ATCs and their scope is available at: <http://www.n Sai.ie/Our-Services/Certification/Automotive-Certification/Type-Approval/Approved-Test-Centers.aspx>.
- Revenue will require ATC Test 48 masses and dimensions certification, including the confirmation letter described above, in other circumstances e.g. where additional seating is being installed in an Irish registered 4x4/SUV/MPV which is currently registered as a VRT Category B, C or D vehicle, and the converted vehicle is declared to be an EU Category N1 vehicle.

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 Commission Regulation (EU) No. 678/2011 and Commission Regulation (EU) No. 1230/2012,
- 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 Number(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

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:
<http://www.revenue.ie/en/tax/vrt/vehicle-conversions.html>

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?

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?

Accompanying Documentation

- A copy of the Vehicle Registration Certificate is enclosed (converted Irish registered vehicle only)
- The original Test 48 Certification Report issued by the ATC (If applicable)*

*e.g.

- (i) where not previously registered in Ireland and the EU Category is changing from M1 to N1, or
- (ii) where a 4x4/SUV/MPV vehicle is registered in Ireland as a VRT Category B, C or D vehicle and additional seating is being installed, and the converted vehicle is declared to be an EU Category N1 vehicle.

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

Photographs of the converted vehicle, to include the following:

- A minimum of 4 exterior photographs: 1 full side view (of each side), 1 full front view with the registration number in view and 1 full rear view.
- A minimum of 6 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.

Signed (Vehicle Owner): _____

Date: _____ / _____ / _____

Name (Block letters): _____

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.

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.

A Test 48 Certificate must also be presented where appropriate - see *Note on Declaration of Conversion page.

- 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.

CONVERTED IRISH-REGISTERED VEHICLE:

DECLARATION TO REVENUE IS NOT REQUIRED IN MOST CASES

- Declaration is not required if the Vehicle Registration Certificate at item J1 (VRT vehicle category) shows "A".
- Declaration is only required if the Vehicle Registration Certificate at J1 shows "B" or "C" or "D" or is blank, and
 - (1) seating positions have been added and the new total including the driver is 9 seating positions or less;
 - (2) had 10 seating positions or more, seating positions have been removed and the new total including the driver is 9 seating positions or less;
 - (3) converted to motor caravan; declaration is not required however if registered in Ireland as a car or MPV or other EU category M1/Revenue VRT Category A vehicle - see Vehicle Conversion details below.

Only if 1, 2 or 3 above is the case, the vehicle owner must post the Declaration of Conversion and the related Suitably Qualified Individual declaration, and other supporting documents, to: FREEPOST, Central Vehicle Office, Revenue Commissioners, Rosslare Harbour, Co. Wexford.

Declarations should be posted together with the following Supporting Documents:

- a copy of the Vehicle Registration Certificate (both sides),
- invoice(s) showing the costs of conversion, and
- in the case of a Motor Caravan, photographs showing the full interior (minimum of 6 photos, 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 area looking forward such that they provide a good overview of the layout of the living accommodation) and exterior (minimum of 4 photos at least one of which includes the registration plate of the vehicle). Declaration is not required if vehicle is registered as a car/MPV or other EU category M1/Revenue VRT Category A vehicle.
- A Test 48 Certificate where appropriate, see *Note on Declaration of Conversion page.

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:

<http://www.revenue.ie/en/tax/vrt/vehicle-conversions.html>

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:
 - Qualifying Organisation,
 - Specific Adaptations - Driver,
 - Extensive Adaptations - Driver, Passenger or Organisation

For details regarding Tax Relief for Vehicles for People with Disabilities, and the necessary application form and contact details, please see the Revenue website: <http://www.revenue.ie/en/tax/vrt/reliefs-exemptions.html#section4-10>