

Vehicle Registration Tax

Manual Section 1C

Conversions

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1 Executive Summary

This section provides information on vehicle conversions both pre- and post-registration. Converting a vehicle involves any modification which changes either the details recorded at registration, or the details recorded in its Certificate of Conformity. As these conversions influence both the tax chargeable and the information recorded in the register, it is important that customers familiarise themselves with the information set out below.

Customers should note that since January 2020 all Category A vehicles are subject to a Nitrogen Oxide (NOx) charge. This is in addition to the Carbon Dioxide (CO₂) element of Vehicle Registration Tax. Therefore, evidence of NOx will be required for all Category A or conversion to Category A vehicles.

2 Legislation

The legislative provisions that apply to this section are:

Part II, Chapter IV, [Finance Act, 1992 \(as amended\)](#)

[Vehicle Registration and Taxation Regulations, 1992, \(S.I. 318/1992\)](#)

[Vehicle Registration and Taxation \(No. 2\) Regulations, 1992, \(S.I. 437/1992\)](#)

[Vehicle Registration and Taxation Regulations, 1993, \(S.I. 252/1993\)](#)

[Vehicle Registration and Taxation \(Amendment\) Regulation, 2010 \(S.I. 400/2010\)](#)

[Vehicle Registration and Taxation \(Amendment\) Regulations 2016 \(S.I. 402/2016\)](#)

[Vehicle Registration and Taxation \(Amendment\) Regulations 2022 \(S.I. 10/2022\)](#)

[Vehicle Registration and Taxation \(Amendment\) \(No.2\) Regulations 2022 \(S.I. 557/2022\)](#)

In addition, the Regulation on type-approval, [Regulation \(EU\) 2018/858](#), is a key piece of legislation that defines the EU Categories of vehicle that are used in determining VRT Categories of vehicle.

3 Definition

A “conversion” is defined in section 130, Finance Act 1992 as follows:

‘conversion’ means the modification of the vehicle, which, in relation to -

(a) a registered vehicle, means the modification of the vehicle in such manner that any of the particulars recorded for the purpose of its registration are altered,

(b) an unregistered vehicle, means the modification of the vehicle in such manner that any of the particulars recorded for the purpose of its type-approval or, if it has been registered previously in another jurisdiction, for the purpose of the most recent such registration, are altered.

4 Pre-Registration Conversion of M1 (passenger) vehicles

EU Category M1 (passenger) vehicles which have not been previously registered but have been converted/modified since the issuing of the type-approval document **must** have the converted/modified vehicle certified/approved by a National Approval Authority. The National Standards Authority of Ireland (NSAI) is the Irish national approval authority. Where the documentation was issued by another approval authority, it may also have to be approved by the NSAI.

An unregistered converted M1 vehicle presented for registration at an NCTS centre must be accompanied by the relevant approval documentation.

The conversion/modification of the new vehicle will invariably mean that a new vehicle declaration will have to be made to Revenue.

Where the conversion has been made to an unregistered birth-cert vehicle, that birth cert must be updated with the details of the converted vehicle. The vehicle must have a new Type-Approval number containing the IVA (Individual Vehicle Approval), SVA (Single Vehicle Approval), KS (Small Series) and NSSTA (National Small Series Type Approval). Please see [VRT Manual Section 10](#) for further details on birth-cert vehicles.

5 Pre-Registration Conversions of vehicles other than M1 vehicles

The procedure for these vehicles is similar to that for Post Registration Conversions, detailed below.

Where a vehicle is converted prior to registration, and it is not type-approved in its converted state, it must be presented to the NCTS for inspection for the purposes of registration.

The conversion should be notified to the NCTS on form [VRTCONV](#) supported by a certificate from an Authorised Test Centre (ATC).

Authorised converters of new vehicles supplied by the sole wholesale distributors in the State can apply to the National VRT Service, using form VRT11B, for a calculation of the VRT due and for a bespoke statistical code, where an OMSP does not stand declared.

The form must be accompanied by:

- a Certificate of Conformity (CoC) in respect of the vehicle in its converted state, or
- an Individual Vehicle Approval issued by a Type-Approval authority of a Member State, or
- a declaration of conversion on form VRTCONV supported by a certificate from an ATC, provided it is not an EU Category M vehicle (other than a special purpose EU Category M vehicle).

The National VRT Service will provide the calculation of the VRT due and the bespoke statistical code on form VRT12B which should be used to ask the distributor to arrange for amendment of the e-CoC. The converted vehicle must then be presented to the NCTS for inspection and registration. A converter, with an NCTS appointment, should arrange with the National VRT Service to have the bespoke statistical code unlocked in good time for the appointment.

6 Post Registration Conversions (including those previously registered in another jurisdiction)

In situations where it is not possible to obtain individual type-approval for a vehicle conversion, that conversion must be declared at registration by the vehicle owner using form VRTCONV. This form should be used in cases where any of the following vehicle characteristics have changed:

- the EU vehicle category
- the number of seats
- the number of seatbelt fittings
- the EU Bodyworks
- the mass in service
- the number of doors
- the number of windows
- the fuel type

In order to have a previously registered converted vehicle registered, the vehicle must be certified by a Suitably Qualified Individual (SQI) (see [paragraph 6.2.](#) below) as to the quality of the conversion and the accuracy of the declaration. The owner declaration on form VRTCONV stamped by the SQI and accompanying declaration by the SQI on headed paper must accompany the vehicle (in addition to the normal paperwork) when presented at the NCTS for a pre-registration examination.

6.1 Post Registration Irish Registered Conversions

In respect of post-registration conversion of Irish registered vehicles, a 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
 - (a) seating positions have been added **and** the new total including the driver is nine seating positions or less, or
 - (b) the vehicle 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
 - (c) the vehicle has been 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, regardless of the classification or number of seats prior to conversion.

The criteria required to be categorised as a N1 vehicle can be found in [Regulation \(EU\) 2018/858](#). In the case the vehicle is fitted with two or more rows of seats, the minimum height of the loading aperture must be at least 800 mm and the aperture must show a surface of at least 12,800 cm².

The following definitions are set out in [Regulation \(EU\) 2018/858](#):

‘Height of the loading aperture’, means the vertical distance between two horizontal planes tangent respectively to the highest point of the lower part of the doorway and the lowest point of the upper part of the doorway.

‘Surface of the loading aperture’ means the greatest surface of the orthogonal projection on a vertical plane, perpendicular to the centreline of the vehicle, of the maximum aperture permitted when the rear door(s) or tailgate is (are) wide open.

The sample image below shows the outline at the red line of the loading aperture (i.e. the clear and unobstructed opening to the cargo area) that should be used for the purposes of measuring the height of the loading aperture and for the calculation of the surface area of the loading aperture.



Figure 1: Sample image of loading aperture

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.

If (1) or (2) above is the case, the vehicle owner must send the [Declaration of Conversion](#) and the related [Suitably Qualified Individual Declaration](#), and other supporting documents, to the National VRT Service via MyEnquiries.

[MyEnquiries](#) is a secure online service that allows customers send, receive and track correspondence to and from Revenue. To use the service, customers must be registered for myAccount or the Revenue Online Service (ROS).

For queries about registering for myAccount please contact:

Telephone: 01 738 3691

For queries about ROS registrations please contact:

Telephone: 01 738 3699

Where this is not possible customers can send their documents to:

FREEPOST,

The National VRT Service,

Office of the Revenue Commissioners,

Anne Street,

Wexford,

Y35 E29K.

All declarations should be submitted together with the following supporting documents:

- a copy of the Vehicle Registration Certificate (both sides),
- in the event of a Category A vehicle or a conversion to a Category A vehicle, evidence of the vehicle's Nitrogen Oxide (NOx) emissions,
- invoice(s) showing the costs of conversion,
- in the case of a vehicle converted to EU Category N1 with more than one row of seats, completed 'Measurements of vehicle converted to N1 with more than one row of seats' (Appendix 1 to [VRTCONV form](#)) and the following photographs of the vehicle:
 - photograph of the rear loading aperture with the door fully opened,
 - photograph of the rear of the vehicle with the door fully closed and the registration plate visible, and
 - photograph(s) of the cargo area, showing the general size and shape of the cargo area,
- in the case of a Motor Caravan, photographs showing the full interior and exterior condition of the vehicle which can be sent via MyEnquiries including:

- a maximum of six exterior photographs: which must include one full side view (of each side), one full front view with the registration number in view and one full rear view, and
- 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.

The National VRT Service will assess the conversion to determine if additional VRT is due.

Motor Caravans/Motor Homes

These are vehicles converted to EU Categories M1, M2, M3, body work “SA” (motor caravan) constructed to include living accommodation which contains at least the following equipment:

- seats and table,
- sleeping accommodation which may be converted from the seats,
- cooking facilities, and
- storage facilities,

which must (with the exception of the table which may be designed to be easily removed) be rigidly fixed to the living compartment.

A motor caravan should provide mobile living accommodation that allows a person of average height to move around comfortably while standing. It should allow for a comfortable living environment for a person, or persons, for an extended period. This typically involves utilising the entire rear compartment behind the driver’s seat.

The living accommodation space must include easy internal access to cooking, eating, sleeping and related facilities. It is expected that this space would have side windows. Where cooking is by means of gas, a Gas Installer Certificate should also be available.

Motor caravans that are purpose built fulfil the requirement for mobile living accommodation. It should be noted that a person converting a vehicle to a motor caravan must ensure that the conversions are sufficient to fulfil these requirements.

Ambulances

For requirements for registration of a vehicle as an ‘Ambulance’ please see Vehicle Registration Tax Manual Section 1A.

6.2 Suitably Qualified Individuals

Conversions must be certified by a Suitably Qualified Individual (SQI).

An SQI must have:

- an engineering or technical qualification (Level 7 or higher accredited course). Alternatively appropriate accreditation with Engineers Ireland or the Institute of Automotive Engineer Assessors is acceptable,
- a minimum of five years' experience working in a suitable technical environment (preferably an automotive or engineering environment),
- access to adequate facilities to carry out a thorough vehicle examination, and
- appropriate professional indemnity insurance,

or

- approval as a National Standards Authority of Ireland approved facility (Approved Test Centre or Approved Workshop for Conversion of Vehicles for Disabled Drivers).

A list of [Approved Test Centres](#) and a list of [Approved Workshops for Conversion Vehicles for Disabled Drivers](#) are available on the NSAI website.

7 National VRT Service Functions

The National VRT Service will act as the reception point for declarations of conversions of registered vehicles, classifies the converted vehicle, and will assess any VRT due.

It should be noted that a conversion that changes the vehicle characteristics but does not result in a change of the EU Category, may in specific cases, result in an increase in the VRT liability. This may happen when for example **"a category N1 vehicle which, at all stages of manufacture, has less than 4 seats, and has a technically permissible maximum laden mass that is greater than 130 per cent of the mass of the vehicle with bodywork in running order"** was charged the VRT rate of €200 but has since been converted by the installation of additional seats. These additional seats mean that, while the vehicle may remain an EU Category N1 vehicle, it should now be assessed at the VRT Category B rate of 13.3% of the OMSP resulting in an increased liability.

In those specific cases, in determining if additional tax is due, consideration should be given to the fact that if such a vehicle, in its converted form, was presented for first registration, that the rate of tax charged is the same rate as that of a pre-registration conversion.

If there is additional VRT due, the National VRT Service will:

- advise the declarant of the change of VRT category and the additional VRT, and
- collect the VRT, bring it to account,
- on receipt of the payment:
 - return a copy of the VRTCONV form to the declarant, stamped to indicate that it has been assessed,
 - enclose an advice to the declarant to submit the Confirmation of Assessment letter and the copy VRTCONV form to their local Motor Tax Office when renewing the motor tax, and
 - amend the register, provided the registration record has not been decollated from the computer system.

8 Calculating the VRT Due on Conversion.

Section 132(5), Finance Act, 1992, as amended, provides: **Where a registered vehicle which is converted and on which, in a former state, vehicle registration tax or motor vehicle excise duty imposed by the Order of 1979 has been paid, then the amount of vehicle registration tax payable on the vehicle under subsection (3) shall be reduced by –**

(a) in the case of a vehicle in respect of which vehicle registration tax has been so paid, such amount as bears to the amount of the tax paid the same proportion as the open market selling price of the vehicle immediately prior to its conversion bears to the open market selling price of the vehicle at the time of its registration.

Example:

1. Category B vehicle: VRT paid at 13.3% of OMSP upon registration.
 2. Converted to Category A passenger vehicle.
 3. Liable to CO₂ VRT at rates between 7% and 41% depending on CO₂ emissions.
 4. Liable to NOx charge as per the NOx emissions.
 5. Credit to be given for VRT paid, but reduced in proportion to the reduction in OMSP, i.e. the credit must take depreciation into account.
- Subject was Category B at registration
 - Registered January 2008
 - OMSP of €17,456 at registration per MVT/decollation record
 - Paid €2,321
 - Subject converted to Category A passenger vehicle
 - Conversion declared March 2011
 - Category B OMSP = €8,350 (per Light Commercials Guide March 2011).
 - €8,350 = 47.83% of the original OMSP of €17,456.
 - VRT credit allowable is 47.83% of €2,321
 - Credit allowable is therefore €1,110.
 - Category A OMSP = €9,450 (by research, or VRT calculator if listed)
 - CO₂ VRT chargeable at 15.25% (rate depends on CO₂ emissions) = €1,441
 - Plus NOx charge dependent on emissions e.g. €1,300
 - Total VRT Payable = €2,741
 - Allow credit for residual Category B VRT of €1,110
 - VRT due on conversion = €1,631

8.1 Calculation Rules

- Where the conversion is from VRT Category D to EU Category M2, M3, N2, N3, T1-T5 (VRT Category C), the additional VRT payable is € 200,
- Where the conversion is from VRT Category D to EU Category N1 (VRT Category B) or EU Category M1 (VRT Category A), VRT is payable at the rate of the appropriate percentage of the OMSP of the converted vehicle, subject to specified minimum amounts,
 - Where the conversion is from EU Category M2, M3, N2, N3, T1-T5 (VRT Category C) to EU Category N1 (VRT Category B) or EU Category M1 (VRT Category A), the additional VRT is that payable at the appropriate percentage of the OMSP of the converted vehicle, subject to specified minimum amounts, less the amount of tax paid at the time of registration,
- Where the conversion is from EU Category N1 (VRT Category B) to EU Category M1 (VRT Category A), the additional VRT is that payable at the appropriate percentage of the OMSP of the converted vehicle, subject to specified minimum amounts less an amount calculated by applying the EU Category N1 (VRT Category B) rate to the current EU Category N1 (VRT Category B) OMSP of the vehicle, or less the EU Category N1 (VRT Category B) minimum amount as the case may be.

Please refer to the Valuation manual for details on the calculation of the OMSP.

9 Accounting for VRT on a Converted Vehicle

The amount of additional VRT should be brought to account using the Local Payment Accounting system. Payment should only be accepted using the normal payment options. A positive short CI must be input to balance the taxpayer's account.

Once assessment and collection of the additional VRT have been completed, the Vehicle Registration Certificate should be returned to the declarant.

10 Disposal of Registration Documents

All foreign registration documents along with their attached VRTVPD1/2 forms are forwarded on a monthly basis by the NCTS centres to Revenue. All original previous registration certificates/documents must be certified as follows:

- In the case of registered vehicles, the previous registration certificates must be marked with the newly assigned Irish registration number, or
- In the case of a pre-inspected vehicle, the previous registration certificate must be marked as “Pre-Inspected”, along with the relevant authorised person’s TAN number.

All original registration documents accepted by the NCTS centres are forwarded to the National VRT Service where they are processed in accordance with the requirements of the relevant foreign Vehicle Registration Authority.

Appendix - Declaration of Conversion Form

The Declaration of Conversion of a vehicle by a Vehicle Owner can be accessed [online](#).