FAQs on Converting a vehicle from Private to Commercial

What is an M1 vehicle? It is a passenger or private vehicle designed and constructed to carry passengers and comprising of no more than eight seating positions in addition to the drivers seating position; no space for standing passengers e.g. people carriers, SUVs etc.

What is an N1 vehicle? This is a light goods or commercial vehicle designed and constructed to carry goods with a maximum mass not exceeding 3,500 kg e.g. delivery vans, light trucks etc.

What is required to convert a M1 vehicle to N1 vehicle?
The process and procedures required to reclassify a vehicle from passenger to commercial post registration are available on the Revenue and motor tax websites (links provided below).
- Revenue website link [here](#) for further information on conversions
- Declaration of conversion form [here](#)

If a vehicle is converted from M1 to N1 will it still be tested at NCT? No. An N1 vehicle is classed as a commercial or goods vehicle and therefore must be tested every year at a CVRT centre. Also note that if your vehicle has been physically modified in any way, e.g. seats removed to enable the conversion from M1 to N1 you will need to present a [Modifications Report](#) at its next roadworthiness test.

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