

Accelerated Capital Allowances Eligibility Criteria

Category: Electric and Alternative Fuel Vehicles**Technology: Electric Vehicles and Associated Charging Equipment**

An Electric Vehicle is defined as a vehicle covered under the EU vehicle categories set out in Table 1 and powered fully or partially by electricity. Associated Charging Equipment is accordingly defined as the equipment required to recharge the energy store of a full or partial electric vehicle.

Electric Vehicles and Associated Charging Equipment is considered to include the following:

Battery Electric Vehicle

A Battery Electric Vehicle (BEV) is powered solely by electricity stored in batteries within the vehicle which need to be recharged by plugging into recharging points

Hybrid Electric Vehicle

A Hybrid Electric Vehicle (HEV) is a vehicle that derives its power from a combination of electricity stored in a battery and an internal combustion engine.

Plug-in Hybrid Electric Vehicles

Plug-in Hybrid Electric Vehicles (PHEV) operate similarly to conventional hybrid electric vehicles but the battery can also be recharged by plugging into recharging points.

Electric Vehicle Charging Equipment

Electric Vehicle Charging Equipment is the ancillary equipment necessary to recharge electric vehicles from an electricity point.

Eligibility Criteria Overview:

In order to be included on the ACA Specified List, the specific Electric Vehicles or Associated Charging Equipment must meet *all* of the relevant requirements set out below.

Note: Supporting documentation that clearly demonstrates ACA compliance according to the conditions below *will be required as part of the ACA checking process*. Detailed information on the types of documents accepted can be found in the separate Supporting Documentation guidelines.

Battery Electric Vehicle specific Eligibility Criteria:

No.	Condition
1.	The vehicle must have an electric motor size >1kW.
2.	The vehicle must achieve a range of 60km before recharging.

Hybrid and Plug-in Hybrid Electric Vehicles specific Eligibility Criteria:

No.	Condition
3.	The vehicle must have an electric motor size >1kW.
4.	Vehicle category M1 must achieve a CO ₂ emission of less than 120g/km (as determined by S.I. No. 443 of 2000).
5.	Light commercial vehicles from vehicle categories other than M ₁ and up to 3,500kg must achieve a CO ₂ emission of less than 175g/km (as determined by S.I. No. 443 of 2000).

Electric Vehicle Charging Equipment specific Eligibility Criteria:

No.	Condition
6.	The equipment must comply with the appropriate European standard(s), or scientific equivalent, applicable to the type of charging equipment.

Table 1: Definition of EU vehicle categories according to Directives 2002/24/EC and 2007/46/EC

Category L - Mopeds, Motorcycles, Motor Tricycles and Quadricycles

Category	Description
L1e	Two-wheel vehicles with a maximum design speed of not more than 45 km/h and characterised by an engine whose: <ul style="list-style-type: none"> maximum continuous rated power is no more than 4 kW in the case of an electric motor
L2e	Three-wheel vehicles with a maximum design speed of not more than 45 km/h and characterised by an engine whose: <ul style="list-style-type: none"> maximum continuous rated power does not exceed 4 kW in the case of an electric motor
L3e	Two-wheel vehicles without a sidecar fitted with an engine having a cylinder capacity of more than 50 cm ³ if of the internal combustion type and/or having a maximum design speed of more than 45 km/h
L4e	Two-wheel vehicles with a sidecar fitted with an engine having a cylinder capacity of more than 50 cm ³ if of the internal combustion type and/or having a maximum design speed of more than 45 km/h
L5e	Vehicles with three symmetrically arranged wheels fitted with an engine having a cylinder capacity of more than 50 cm ³ if of the internal combustion type and/or a maximum design speed of more than 45 km/h
L6e	Quadricycles whose unladen mass is not more than 350 kg, not including the mass of the batteries in case of electric vehicles, whose maximum design speed is not more than 45 km/h, and <ul style="list-style-type: none"> whose maximum continuous rated power does not exceed 4 kW in the case of an electric motor. These vehicles shall fulfil the technical requirements applicable to three-wheel mopeds of category L2e unless specified differently.
L7e	Quadricycles other than those referred to in category L6e, whose unladen mass is not more than 400 kg (550 kg for vehicles intended for carrying goods), not including the mass of batteries in the case of electric vehicles, and whose maximum net engine power does not exceed 15 kW. These vehicles shall be considered to be motor tricycles and shall fulfil the technical requirements applicable to motor tricycles of category L5e unless specified differently.

Category M - Motor vehicles having at least four wheels and for the carriage of passengers

Category	Description
M1	Vehicles for the carriage of passengers and comprising not more than eight seats in addition to the driver's seat
M2	Vehicles for the carriage of passengers, comprising more than eight seats in addition to the driver's seat, and having a maximum mass not exceeding 5 tonnes
M3	Vehicles for the carriage of passengers, comprising more than eight seats in addition to the driver's seat, and having a maximum mass exceeding 5 tonnes

Category N - Power-driven vehicles having at least four wheels and for the carriage of goods

Category	Description
N1	Vehicles for the carriage of goods and having a maximum mass not exceeding 3.5 tonnes
N2	Vehicles for the carriage of goods and having a maximum mass exceeding 3.5 tonnes but not exceeding 12 tonnes
N3	Vehicles for the carriage of goods and having a maximum mass exceeding 12 tonnes

----- End of ACA eligibility criteria -----
Please see next section for technical detail submission and supporting documentation guidance

The following information is not part of the official criteria document published within the relevant statutory Instrument; it has been added here for guidance purposes only in order to provide assistance with the submission of product details and the provision of the required supporting documentation.

Note: All information contained within this guidance document is subject to change without notice

Technical information required in product submission

The following are the specific technical values required as part of the product submission for this technology:

Electric vehicle product type

As part of the product submission you must first select which type of electric vehicle your product is. Only one type can be chosen per submitted product.

Electric motor size

The electric motor size in kW of the vehicle product is required as a value for the product submission. It must be entered as whole number only (do not include kW symbol). There should also be no spaces or full stops after the number submitted.

Rated Range

The rated range in km of the vehicle product is required as a value for the product submission. It must be entered as whole number only (do not include km symbol). There should also be no spaces or full stops after the number submitted.

CO₂ emissions

The CO₂ emissions in g/km of the Hybrid vehicle product must be submitted to here. It must be entered as whole number only (do not include g/km symbol). There should also be no spaces or full stops after the number submitted.

Supporting documentation required

Described below is the list of documents that are accepted as proof of compliance for the specific electric vehicle and associated charging equipment conditions.

Note: This information will only be requested **AFTER** you submit your product's basic details online

BEV & Associated Charging Equipment

No.	Condition	Supporting Documentation Requirement
1.	The vehicle must have an electric motor size >1kW.	Official and published manufacturer's technical data sheet or brochure that demonstrates the requirements of the condition.
2.	The vehicle must achieve a range of 60km before recharging.	Official and published manufacturer's technical data sheet or brochure that demonstrates the requirements of the condition.

HEV and PHEV & Associated Charging Equipment

No.	Condition	Supporting Documentation Requirement
3.	The vehicle must have an electric motor size >1kW.	Official and published manufacturer's technical data sheet or brochure that demonstrates the requirements of the condition.
4.	Vehicle category M1 must achieve a CO ₂ emission of less than 120g/km (as determined by S.I. No. 443 of 2000).	Official and published manufacturer's technical data sheet or brochure that demonstrates the requirements of the condition.
5.	Light commercial vehicles from vehicle categories other than M1 and up to 3,500kg must achieve a CO ₂ emission of less than 175g/km (as determined by S.I. No. 443 of 2000).	Official and published manufacturer's technical data sheet or brochure that demonstrates the requirements of the condition.

Electric Vehicle Charging Equipment specific Eligibility Criteria:

No.	Condition	Supporting Documentation Requirement
6.	The equipment must comply with the appropriate European standard(s), or scientific equivalent, applicable to the type of charging equipment.	<p>Accredited certification that the equipment has been tested or manufactured according to a relevant standard.</p> <p>OR</p> <p>Evidence of official testing by manufacturer or independent test lab carried out according to the principles outlined in a relevant standard. Test reports should be of the format described in the 'Important notes to Product Providers' section of this document.</p> <p>Accepted Standards: EN 62196, EN61851</p> <p>See note on 'Scientific Equivalence' in the Important notes to Product Providers section of this document.</p>

Important Notes to Product Providers

General

There should be a clear link between all supporting documentation supplied and the product being submitted. This will typically take the form of a product code or product name that can be cross referenced between the submitted product and relevant supporting documentation. If product codes / names have been changed since publication of the supporting documentation, then official evidence of this must be provided with the supporting documentation supplied.

Any deviation from these requirements will result in the supporting documentation not being considered adequate for the purposes of demonstrating compliance with the criteria conditions. This will in turn delay the submission and/or result in the product not being considered eligible.

Where the ACA criteria or help documentation reference compliance to appropriate rather than specific standards, the onus is on the product provider to ensure that supporting documentation supplied references recognised standards that apply to the submitted product, i.e. the product must be covered under the scope of a recognised standard.

If any product submitted is later found not to meet the performance or specification criteria, then this product will cease to be considered eligible for the ACA.

Note: When supplying the supporting documentation through the online process you must ensure that the correct page number(s) of the document is referenced when compliance with the relevant condition is being demonstrated. An explanatory note should also be given where more than one page number is referenced.

Test Report

A test report must comprise of the following elements:

An outline of the complete test including introduction, details on test conditions, the specific model details of the product tested, the steps taken in the test, the results, graphical representations, and a conclusion. All documents should be on headed paper and the document should be officially signed off. **All documentation must be in English**, or include adequate translation.

Certification

Where certificates are provided, all tests must be carried out by an organisation that is accredited by a national accreditation body recognised via the European Cooperation for Accreditation (preferred) or the International Accreditation Forum. **All documentation must be in English**, or include adequate translation.

Scientific Equivalence

Some ACA criteria conditions allow for scientifically equivalent tests and/or standards to be used. In the event that a product has not been designed, manufactured or tested to the specific standard named, then documentation relating to an equivalent internationally recognised standard may be used (where the phrase 'Or scientific equivalent' is included in the ACA condition or help documentation). In such applications,

the onus will be on the product submitter to demonstrate satisfactory equivalence of the standards. However, submissions which reference such supporting documentation may take longer to process, and if the product provider does not provide satisfactory evidence of equivalence, then the product will not be considered eligible for the ACA. **All documentation must be in English**, or include adequate translation.

Note: Where specific standards are cited in a condition or in the ACA help documentation, then documentation demonstrating that the relevant products have been designed, manufactured or tested to these specific standards is preferred. Scientific equivalence is considered the exception rather than the norm.

Representative testing

Where test information is required for a range of technically similar products (e.g. configurations of one base product) then in exceptional instances a form of representative testing may be utilised once agreed in advance with SEI. Such testing is where only representative products are tested from a technically similar group or range of products. Provided a clear correlation can be demonstrated between the tested product and technically similar non-tested product, and that such a correlation clearly demonstrates the compliance of the non-tested product, representative testing may form an acceptable basis for supporting documentation.

Note: Where representative testing is used for a group or range of products, if the tested or representative product is removed from the list of eligible products then all related products are also removed.