



Policy P8.1.1

Passenger Motor Vehicle Usage

Version	5.1
SOPs	Nil
Policy Owner	Executive Director Technology, Finance and Legal
Policy Contact	Director Finance and Procurement
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Next Review	22 May 2020

1. Purpose

- 1.1 As a NSW Government agency, the NSW Rural Fire Service (NSW RFS) is required to comply with the NSW Government Motor Vehicle Guideline. This policy requires the NSW RFS to implement an effective and compliant passenger motor vehicle policy and management procedures that ensures efficient management of NSW Government resources.
- 1.2 The NSW RFS also has statutory obligations as an employer to comply with Commonwealth legislation including the *Fringe Benefits Tax Assessment Act 1986* and Australian Tax Office (ATO) directions.
- 1.3 The NSW RFS provides access to passenger motor vehicles for operational work purposes. This policy provides clear direction and guidelines for the efficient, effective and compliant use of NSW RFS passenger motor vehicles.
- 1.4 This policy ensures that employees have access to appropriate vehicles to enable them to provide rapid response to emergencies within and outside the workplace.
- 1.5 This policy is to be read in conjunction with P8.1.2 Fleet Management of Passenger Motor Vehicles and is supplemented by the Passenger Motor Vehicle Handbook.

2. Policy

- 2.1 NSW RFS passenger motor vehicles are deemed to be 'tools of trade' for the conduct of official NSW RFS business and are not a right or entitlement to employees.
- 2.2 NSW RFS passenger motor vehicles must be available to the NSW RFS 24 hours a day, seven days a week, 365 days a year.
- 2.3 Passenger motor vehicle resources will be allocated across workplace locations at the Commissioner's discretion.
- 2.4 Any employee driving a NSW RFS passenger motor vehicle has a duty of care to ensure fatigue levels are appropriately managed in accordance with Service Standard 3.1.14 Fatigue Management and any other related policy.

- 2.5. Smoking is prohibited in all government vehicles in accordance with the NSW Government Motor Vehicle Guideline and Service Standard 7.1.7 Smoking in the Workplace.
- 2.6. This policy will be reviewed in three years from publication.

Access to a NSW RFS passenger motor vehicle

- 2.7. Employees with a current driver's licence and a legitimate purpose may be granted access to an appropriate NSW RFS passenger motor vehicle for bona fide NSW RFS activities.

Assignment of vehicles to workplace locations

- 2.8. NSW RFS passenger motor vehicles shall be assigned to a workplace location so as to ensure the operational needs of the Service are met, and for effective resource optimisation. These vehicles shall be treated as pool vehicles, insofar as they are not assigned to any employee.
- 2.9. Leaving pool vehicles at unattended NSW RFS workplaces may present a security risk. This security risk may be mitigated by garaging these pool vehicles at private premises. This will constitute private travel.

Running sheets

- 2.10. The NSW Government Motor Vehicle Guideline requires continuous running sheets to be kept for all journeys undertaken throughout the entire FBT year.

Licensing requirements

- 2.11. Employees commencing employment with the NSW RFS shall be required to sign the NSW RFS Driver's Licence Declaration stating that they hold a current driver's licence.
- 2.12. At any time and at least annually, the NSW RFS may request an employee to complete a new driver's licence declaration or provide a copy of their driver's licence or driving history to confirm the driver is appropriately licensed.
- 2.13. Any employee who utilises a NSW RFS passenger motor vehicle and becomes aware their licence has been or is going to be suspended or cancelled is to immediately report this to their manager.
- 2.14. Learner drivers are not permitted to drive a NSW RFS vehicle of any category.
- 2.15. Provisional Class 1 (P1 – 'red P') and Class 2 (P2 – 'green P') licence holders may drive NSW RFS passenger motor vehicles for authorised non-operational activities. The appropriate 'P' plates shall be displayed at all times.
- 2.16. Where a volunteer accesses a NSW RFS passenger motor vehicle, the approving manager shall ensure that such usage complies with clauses 2.11 to 2.12 inclusive and any other relevant clauses in this policy.

Unauthorised use

- 2.17. Employees must not tow caravans, horse floats, boats or trailers unless related to authorised NSW RFS duties.

Modifications

- 2.18. All modifications must be approved by the Engineering Services Business Unit, in accordance with Service Standard 5.1.4 NSW RFS Appliance Standards.
- 2.19. The fitting of unauthorised accessories, including but not limited to:
- Roof or other racks of any kind such as those for bike, canoe, ski and kayaks,; and
 - cargo pods
- is not permitted unless related to official and authorised business of the NSW RFS and authorised by the relevant manager in writing.

Fringe Benefit Tax

- 2.20. The FBT treatment under this policy for On Duty and On Call arrangements will be in line with the ATO Private Binding Ruling granted to the RFS.
- 2.21. In the event that the use of a NSW RFS passenger motor vehicle by an employee results in a fringe benefit being provided by the NSW RFS to the employee, any FBT payable on this benefit will be met by the NSW RFS.
- 2.22. Pool vehicles that are used by more than one employee during the FBT year (that is, shared) are specifically excluded from Reportable Fringe Benefit Amount reporting requirements.
- 2.23. If only one employee has use of a pool vehicle for private travel during the FBT year, Reportable Fringe Benefit Amount requirements will apply.
- 2.24. The NSW RFS shall use the running sheet as described at 3.10 to calculate any FBT liability.

Exclusions and exemptions

- 2.25. This policy does not apply to those NSW RFS officers employed under Public Sector senior executive provisions of the *Government Sector Employment Act 2013*.

3. Definitions

- 3.1. For the purpose of this policy document the following definitions apply:
 - a. **Bona fide:** Any matter or thing done or said or omitted to be done or said, in good faith, without fraud, collusion, deceit or participation in wrongdoing. Authentic, genuine.
 - b. **Business use:** as defined by the Australian Tax Office (ATO) any use of a NSW RFS vehicle by an employee that is exclusively in the course of producing assessable income of the employee. One journey may consist of multiple legs.
 - c. **Corporate vehicle:** Any NSW RFS passenger motor vehicle that is not operationally marked and which is not fitted with warning devices.
 - d. **District Manager/Manager:** a NSW RFS Regional, District, Team or Zone Manager, or a Manager located at Headquarters or its satellite offices.
 - e. **Fringe Benefit Tax (FBT):** A fringe benefit is a 'payment' to an employee, but in a different form to salary or wages. According to FBT legislation a fringe benefit is a benefit provided in respect of employment. This means a benefit is provided to somebody because they are an employee. In the context of this policy and its associated handbook a fringe benefit is the use of a work car for private purposes. An employer pays FBT on the fringe benefits provided to an employee.
 - f. **FBTA Act:** *Fringe Benefits Tax Assessment Act 1986* (Cth).
 - g. **FBT Year:** the FBT year for calculation of FBT liability is from 1 April to 31 March.
 - h. **Operational vehicles:** are NSW RFS passenger motor vehicles operationally marked and fitted with warning devices in accordance with NSW RFS engineering standards, and are available for business use 24 hours a day/seven days a week/365 days per year. These vehicles are pool vehicles and are shared by more than one employee.
 - i. **Passenger motor vehicles:** includes NSW RFS sedans, station wagons, utilities, and cab chassis vehicles. NSW RFS passenger motor vehicles may be operationally or corporately (non-operationally) marked.
 - j. **Personal use/Private use:** Any use of a vehicle that is part of the NSW RFS fleet, for any purpose other than bona fide NSW RFS activities.
 - k. **Pool vehicle:** For the purposes of the FBTA Act all NSW RFS passenger motor vehicles are classified as pool vehicles and are shared by more than one employee during the FBT year.

4. Document control

Release history

Version	Date	Summary of changes
1.0	1 May 2001	Initial release as policy 3.1.4 Motor Vehicles
3.0	1 July 2002	Repealed and remade policy 3.1.4 v1.0 Renamed to Passenger Motor Vehicles Complete review
3.1	1 Mar 2003	Repealed and remade policy 3.1.4 v3.0 Renamed to NSW RFS Passenger Motor Vehicles Clauses 3.8 (e), 3.20 (c) and 3.20(e)
3.3	10 Dec 2004	Repealed and remade policy 3.1.4 v3.1 Appendix 4
4.0	17 Jun 2005	Repealed and remade policy 3.1.4 v3.3 Renamed to Passenger Motor Vehicle Usage Complete review
4.1	19 Aug 2005	Repealed and remade policy 3.1.4 v4.0 Renamed to NSW RFS Passenger Motor Vehicle Usage Drivers Declaration form
4.2	13 Jun 2007	Repealed and remade policy 3.1.4 v4.1 Updated into new policy numbering (P8.1.1) and format. SOP P8.1.1-1 Clause 2.10 and related references.
5.0	17 Sep 2018	Repealed and remade P8.1.1 v4.2 Reviewed to reflect ATO Private Ruling 1013053662251 Removal of procedural information for inclusion in the accompanying Passenger Motor Vehicle Handbook
5.1	17 May 2019	Repeals and remakes P8.1.1 v5.0 Clause 3.20 – New ATO Private Binding Ruling number (replacing previous Private Binding Ruling number)

Approved by

Name	Position	Date
Rob Rogers AFSM	Commissioner	17 May 2019

Related documents

Document name
Government Sector Employment Act 2013
Public Finance and Audit Act 1983
Fringe Benefits Tax Act 1986
Australian Road Rules
NSW Government Motor Vehicle Operational Guideline
Policy P8.1.2: Fleet Management of Passenger Motor Vehicles
Service Standard 3.1.14 Fatigue Management
Service Standard 7.1.7 Smoking in the Workplace
Service Standard 8.1.2 Vehicle Marking and Identification
Passenger Motor Vehicle Usage Handbook
NSW RFS Safe Driving Standard Operating Procedures
FBT Guide to NSW RFS Motor Vehicle Running Record
NSW RFS Motor Vehicle Running Record
NSW RFS Drivers Licence Declaration - SAP Portal