



# Diesel and Alternative Fuels Grants Scheme (Journeys) Determination 2000

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I, MARK JACKSON, Deputy Commissioner, Excise, in the Australian Taxation Office and delegate of the Commissioner of Taxation, make this Determination under subsections 10A (1) and (2) of the *Diesel and Alternative Fuels Grants Scheme Act 1999*.

Dated 2000

Deputy Commissioner, Excise

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## Part 1 Preliminary

### 1.1 Name of Determination

This Determination is the *Diesel and Alternative Fuels Grants Scheme (Journeys) Determination 2000*.

### 1.2 Commencement

This Determination commences on gazettal.

### 1.3 Definitions

In this Determination:

**Act** means the *Diesel and Alternative Fuels Grants Scheme Act 1999*.

**loading point** has the meaning given by paragraph 2.1 (3) (b).

**metropolitan goods** mean goods that:

- (a) are loaded inside a metropolitan area; and
- (b) are intended to be unloaded inside the same metropolitan area.

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Section 1.5

**metropolitan passenger**, in relation to a bus service that is not an advertised charter or scheduled service, means a passenger who:

- (a) boards the bus inside a metropolitan area; and
- (b) intends to leave the bus inside the same metropolitan area.

**mixed goods**, in relation to a metropolitan area, means a combination of metropolitan goods for that area and non-metropolitan goods.

**mixed passengers**, in relation to a metropolitan area, means a combination of metropolitan passengers for that area and non-metropolitan passengers.

**non-metropolitan goods** means goods other than metropolitan goods.

**non-metropolitan passenger**, in relation to a bus service that is not an advertised charter or scheduled service, means a passenger who is not a metropolitan passenger.

**periodic servicing or maintenance** has the meaning given by Part 2.

**pick-up stop** has the meaning given by paragraph 2.1 (3) (c).

**point** has the meaning given by Part 2.

**repositioning point** has the meaning given by paragraph 2.1 (3) (d).

**route end** has the meaning given by paragraph 2.1 (3) (e).

**route start** has the meaning given by paragraph 2.1 (3) (f).

**servicing point** has the meaning given by paragraph 2.1 (3) (g).

**set-down stop** has the meaning given by paragraph 2.1 (3) (h).

**unloading point** has the meaning given by paragraph 2.1 (3) (i).

**vehicle** means a vehicle of 4.5 tonnes or more, but less than 20 tonnes.

#### 1.4 Determination does not apply to certain operations

This Determination does not apply to the operation of a vehicle between 2 points if the vehicle never enters a metropolitan area during the operation.

*Note* Section 10 of the Act already treats the operation of a vehicle in these circumstances as a journey.

#### 1.5 Status of operations described in 2 or more provisions

In this Determination, the operation of a vehicle is taken not to be a journey if:

- (a) the operation is described in more than 1 provision of this Determination; and
- (b) the effect of any of those provisions is that the operation is taken not to be a journey.

*Note* If a vehicle is operated for more than 1 purpose, it is possible that different provisions of this Determination will deal with the different purposes. A significant example is a vehicle that loads and unloads goods at the same place, requiring consideration under Parts 3 and 4.

Because there are different rules for the different purposes, section 1.5 is intended to resolve any potential confusion about which rule is to be followed.

**Information about the Act**

The *Diesel and Alternative Fuels Grants Scheme Act 1999* makes arrangements for fuel grants in respect of the use of diesel fuel or alternative fuel in operating a vehicle.

Eligibility for fuel grants depends on a number of requirements in the Act. For a vehicle of 4.5 tonnes or more, but less than 20 tonnes, one of the requirements in section 10 of the Act is that the fuel must be used, in carrying on an enterprise, in operating the vehicle on a public road in Australia on a journey:

- between a point outside the metropolitan areas and another point outside the metropolitan areas; or
- between a point outside the metropolitan areas and a point inside a metropolitan area; or
- between different metropolitan areas.

Section 10A of the Act gives the Commissioner of Taxation power to determine that:

- if the operation of a vehicle between 2 points occurs in such circumstances as are ascertained in accordance with the determination, that operation is taken to be a journey in its own right for the purposes of the Act; and
- if the operation of a vehicle between 2 points occurs in such circumstances as are ascertained in accordance with the determination, that operation is taken not to be a journey for the purposes of the Act.

This Determination sets out arrangements for the operation of vehicles in particular circumstances.

The operation of a vehicle needs to be treated as a journey under the combination of the Act and this Determination as part of working out whether the operation is eligible for a fuel grant.

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### **Information about journeys**

In this Determination, the concept of a journey is relevant only to vehicles which are inside a metropolitan area in the course of being operated.

Section 10 of the Act already deals with the operation of a vehicle between particular points, including an operation in which:

- the vehicle is operated between 2 points outside a metropolitan area; and
- the vehicle never enters a metropolitan area while being operated.

This Determination is intended to clarify the status of an operation that crosses the boundary of a metropolitan area, or requires a vehicle to be moved within a metropolitan area. Clarification is essential because:

- If there are no defined activities to start or end a journey, a claimant could combine vehicle operations until one operation crossed a metropolitan boundary, and then claim that the entire operation is a single journey.

For example, a vehicle could start in a non-metropolitan area, travel into a metropolitan area where it operates for a month, and then return to the non-metropolitan point of origin, but claim that all the travel for the month should be regarded as one journey.

- If there are no defined start and end points, activities could also allow vehicle operators to claim to have ended one journey, and begun another, because of some incidental activity in the course of an otherwise ineligible journey (for example, making a refuelling stop outside a metropolitan area while the vehicle is being operated between points inside a metropolitan area).

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Section 2.1

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## Part 2 Concepts used in this Determination

### 2.1 Points

- (1) A place from which a vehicle leaves to be operated for a purpose is a **point** for the purposes of this Determination.
- (2) A place at which a vehicle arrives to complete the purpose for which it has been operated is a **point** for the purposes of this Determination.

*Note* See subsection (5).

- (3) Each of the following places is a **point** for the purposes of this Determination:
  - (a) a depot or garage from which a vehicle leaves, or at which a vehicle arrives;
  - (b) a place (a **loading point**) at which goods are loaded on a vehicle;
  - (c) a place (a **pick-up stop**) at which a passenger boards a bus on a bus service that is not an advertised charter or scheduled service;
  - (d) a place (a **repositioning point**) from which a vehicle leaves, or at which a vehicle arrives, to be available conveniently for later operation;
  - (e) a place (a **route end**) that is the end point of the route of an advertised charter or scheduled bus service;
  - (f) a place (a **route start**) that is the starting point of the route of an advertised charter or scheduled bus service;
  - (g) a place (a **servicing point**) at which a vehicle is to receive periodic servicing or maintenance;
  - (h) a place (a **set-down stop**) at which a passenger leaves a bus on a bus service that is not an advertised charter or scheduled service;
  - (i) a place (an **unloading point**) at which goods are unloaded from a vehicle.
- (4) The following places are not points:
  - (a) a place at which a passenger boards or leaves a bus on an advertised charter or scheduled service;
  - (b) a place at which a vehicle stops, or is parked, without being used for an activity that is mentioned in subsection (3).

*Examples for paragraph (4) (b)*

- 1 A place at which a vehicle stops in order for the driver to take a meal or rest break.
- 2 A place at which a vehicle stops for a change of driver.
- 3 A place at which a vehicle stops for refuelling.

- (5) If a vehicle reaches a point during an operation:
  - (a) the operation is treated as ending at that point; and

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Section 2.2

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- (b) a new operation:
  - (i) starts from that point; and
  - (ii) continues until the vehicle reaches another point.
- (6) To avoid doubt, if a vehicle leaves a point to be operated for a purpose, and arrives at a point mentioned in subsection (3) before completing that purpose:
  - (a) the vehicle is taken to have been operated between the point which it left and the point mentioned in subsection (3); and
  - (b) the vehicle is not taken to have been operated between the point from which it left and the point at which it completes the purpose.

*Note* The Act describes the operation of a vehicle between points. However, it is sometimes difficult to identify individual ‘start’ and ‘end’ points. For example, if a vehicle delivers goods to several places in a sequence, this could be treated as:

- one operation, starting at the point where the vehicle is first used and ending where the vehicle is last used; or
- several separate operations, with each operation completed at the different places at which goods are delivered.

Although ‘point’ has an ordinary meaning, this Determination recognises several specific examples of ‘points’ that are likely to be encountered during the operation of a vehicle.

## 2.2 Periodic servicing or maintenance

- (1) ***Periodic servicing or maintenance*** of a vehicle is servicing or maintenance that has been arranged in accordance with a requirement or recommendation of the manufacturer, supplier or operator of the vehicle for periodic service or maintenance.
- (2) Servicing or maintenance described in subsection (1) is periodic servicing or maintenance of a vehicle whether or not the vehicle has a defect that requires attention at the time of the servicing or maintenance.
- (3) The following procedures are examples of periodic service or maintenance:
  - (a) fluid changes, adjustments or the replacement of components after the vehicle has been operated for a number of kilometres, or a period of time, specified by its manufacturer;
  - (b) service or maintenance offered by the supplier of the vehicle as a condition of the supply of the vehicle;
  - (c) the repair of a major defect that requires attention, but that has not prevented the vehicle from being operated.

## Part 3 Loading of goods or passengers

### **Information about operations to load goods or passengers**

The operation of a vehicle into a metropolitan area from a point outside the metropolitan area to load goods or carry passengers should be a journey between those points.

Similarly, the operation of a vehicle from a point inside a metropolitan area to a point outside the metropolitan area to load goods or carry passengers should be a journey.

Complexities arise for particular operations if, inside a metropolitan area:

- metropolitan goods are loaded; or
- a bus service that is not an advertised charter or scheduled service takes on metropolitan passengers.

The extent to which this type of operation will be treated as a journey is limited by the extent to which those activities occur. In general, the operation of a vehicle inside a metropolitan area will not be treated as a journey at any time when the vehicle is carrying metropolitan goods or metropolitan passengers.

## Section 3.2

### 3.1 Operation to loading point

The operation of a vehicle to a loading point is taken to be a journey in its own right, or taken not to be a journey, in accordance with the following table.

| Column 1                                                  | Column 2                                                                                                          | Column 3                                                                                                          | Column 4                                                                                                                              |
|-----------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|
| Contents of the vehicle while moving to the loading point | The vehicle starts at a point inside a metropolitan area, and the loading point is outside that metropolitan area | The vehicle starts at a point outside a metropolitan area, and the loading point is inside that metropolitan area | The starting point and the loading point are inside the same metropolitan area                                                        |
| <b>Empty</b>                                              | The operation is taken to be a journey in its own right                                                           | The operation is taken to be a journey in its own right                                                           | The operation is taken to be a journey in its own right only if the only goods loaded at the loading point are non-metropolitan goods |
| <b>Metropolitan goods only</b>                            | The operation is taken to be a journey in its own right                                                           | The operation is taken not to be a journey                                                                        | The operation is taken not to be a journey                                                                                            |
| <b>Non-metropolitan goods only</b>                        | The operation is taken to be a journey in its own right                                                           | The operation is taken to be a journey in its own right                                                           | The operation is taken to be a journey in its own right                                                                               |
| <b>Mixed goods</b>                                        | The operation is taken to be a journey in its own right                                                           | The operation is taken to be a journey in its own right                                                           | The operation is taken not to be a journey                                                                                            |

### 3.2 Operation to expected loading point

The operation of an empty vehicle to a place is taken to be a journey in its own right if:

- (a) either the starting point or the end point is outside a metropolitan area; and
- (b) it is reasonably expected that goods will be loaded on the vehicle; and
- (c) goods are not loaded on the vehicle at that place.

*Note* If goods are not loaded on the vehicle at the end point, the place is not a loading point in accordance with section 2.1. However, it is appropriate to treat this particular operation as a journey.

## Section 3.3

**3.3 Operation of bus to pick-up stop**

If a bus is being operated otherwise than on an advertised charter or scheduled service, the operation of a bus to a pick-up stop is taken to be a journey in its own right, or taken not to be a journey, in accordance with the following table.

| <b>Column 1</b>                                                       | <b>Column 2</b>                                                                                                     | <b>Column 3</b>                                                                                                     | <b>Column 4</b>                                                                                                                                                                                                                          |
|-----------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Contents of the bus while moving to the pick-up stop</b>           | <b>The bus starts at a point inside a metropolitan area, and the pick-up stop is outside that metropolitan area</b> | <b>The bus starts at a point outside a metropolitan area, and the pick-up stop is inside that metropolitan area</b> | <b>The starting point and the pick-up stop are inside the same metropolitan area</b>                                                                                                                                                     |
| <b>Empty</b>                                                          | The operation is taken to be a journey in its own right                                                             | The operation is taken to be a journey in its own right                                                             | The operation is taken to be a journey in its own right only if:<br>(a) any passengers who board the bus at the pick-up stop are non-metropolitan passengers; and<br>(b) any goods loaded at the pick-up stop are non-metropolitan goods |
| <b>Metropolitan passengers and/or metropolitan goods only</b>         | The operation is taken to be a journey in its own right                                                             | The operation is taken not to be a journey                                                                          | The operation is taken not to be a journey                                                                                                                                                                                               |
| <b>Non-metropolitan passengers and/or non-metropolitan goods only</b> | The operation is taken to be a journey in its own right                                                             | The operation is taken to be a journey in its own right                                                             | The operation is taken to be a journey in its own right                                                                                                                                                                                  |
| <b>Mixed passengers and/or mixed goods</b>                            | The operation is taken to be a journey in its own right                                                             | The operation is taken to be a journey in its own right                                                             | The operation is taken not to be a journey                                                                                                                                                                                               |

## Part 4

## Unloading of goods or passengers

### Information about operations to unload goods or passengers

The operation of a vehicle into a metropolitan area from a point outside the metropolitan area to unload goods or set down passengers should be a journey between those points.

Similarly, the operation of a vehicle from a point inside a metropolitan area to a point outside the metropolitan area to unload goods or set down passengers should be a journey.

Complexities arise for particular operations if, inside a metropolitan area:

- goods that were loaded inside the metropolitan area are unloaded; or
- a bus service that is not an advertised charter or scheduled service takes on passengers who intend to leave the vehicle inside the metropolitan area.

The extent to which this type of operation will be treated as a journey is limited by the extent to which those activities occur.

### 4.1 Operation to unloading point

The operation of a vehicle to an unloading point is taken to be a journey in its own right, or taken not to be a journey, in accordance with the following table.

| Column 1                                                    | Column 2                                                                                                            | Column 3                                                                                                            | Column 4                                                                         |
|-------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------|
| Contents of the vehicle while moving to the unloading point | The vehicle starts at a point inside a metropolitan area, and the unloading point is outside that metropolitan area | The vehicle starts at a point outside a metropolitan area, and the unloading point is inside that metropolitan area | The starting point and the unloading point are inside the same metropolitan area |
| <b>Metropolitan goods</b>                                   | The operation is taken not to be a journey                                                                          | The operation is taken not to be a journey                                                                          | The operation is taken not to be a journey                                       |
| <b>Non-metropolitan goods</b>                               | The operation is taken to be a journey in its own right                                                             | The operation is taken to be a journey in its own right                                                             | The operation is taken to be a journey in its own right                          |

## Section 4.2

| Column 1                                                           | Column 2                                                                                                                   | Column 3                                                                                                                   | Column 4                                                                                |
|--------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------|
| <b>Contents of the vehicle while moving to the unloading point</b> | <b>The vehicle starts at a point inside a metropolitan area, and the unloading point is outside that metropolitan area</b> | <b>The vehicle starts at a point outside a metropolitan area, and the unloading point is inside that metropolitan area</b> | <b>The starting point and the unloading point are inside the same metropolitan area</b> |
| <b>Mixed goods</b>                                                 | The operation is taken to be a journey in its own right                                                                    | The operation is taken to be a journey in its own right                                                                    | The operation is taken not to be a journey                                              |

## 4.2 Operation of bus to set-down stop

If a bus is being operated otherwise than on an advertised charter or scheduled service, the operation of a bus to a set-down stop is taken to be a journey in its own right, or taken not to be a journey, in accordance with the following table.

| Column 1                                                              | Column 2                                                                                                             | Column 3                                                                                                             | Column 4                                                                              |
|-----------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|
| <b>Contents of the bus while moving to the set-down stop</b>          | <b>The bus starts at a point inside a metropolitan area, and the set-down stop is outside that metropolitan area</b> | <b>The bus starts at a point outside a metropolitan area, and the set-down stop is inside that metropolitan area</b> | <b>The starting point and the set-down stop are inside the same metropolitan area</b> |
| <b>Metropolitan passengers and/or metropolitan goods only</b>         | The operation is taken not to be a journey                                                                           | The operation is taken not to be a journey                                                                           | The operation is taken not to be a journey                                            |
| <b>Non-metropolitan passengers and/or non-metropolitan goods only</b> | The operation is taken to be a journey in its own right                                                              | The operation is taken to be a journey in its own right                                                              | The operation is taken to be a journey in its own right                               |
| <b>Mixed passengers and/or mixed goods</b>                            | The operation is taken to be a journey in its own right                                                              | The operation is taken to be a journey in its own right                                                              | The operation is taken not to be a journey                                            |

## **Part 5                      Advertised charter or scheduled bus service**

### **5.1            Bus service**

- (1) The operation of a bus, on an advertised charter or scheduled service, is taken not to be a journey if:
  - (a) the route start and the route end are inside the same metropolitan area; and
  - (b) the route of the service does not extend beyond that metropolitan area.
- (2) The operation of a bus, on an advertised charter or scheduled service, is taken to be a journey in its own right if it is not described in subsection (1).

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Section 6.1

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## Part 6                      Repositioning vehicle

### 6.1            **Repositioning for convenient operation**

The operation of a vehicle to a repositioning stop is taken to be a journey in its own right if the operation is:

- (a) the next operation after an operation that is a journey under another provision of this Determination; and
- (b) the only operation immediately before an operation that is a journey under another provision of this Determination.

*Examples of repositioning operations*

- 1   Garaging a vehicle.
- 2   Moving the vehicle to a depot.
- 3   Moving a vehicle to a place at which it is to be inspected for the purposes of a law of the Commonwealth or a State or Territory.

*Note* Section 10 of the Act already deals with operations between metropolitan areas, and other operations into or from a metropolitan area.

### 6.2            **Operation of vehicle to or from place of sale**

- (1) The operation of a vehicle between 2 points is taken to be a journey in its own right if the vehicle:
  - (a) is being delivered to a place at which it is expected to be offered for sale; and
  - (b) enters or leaves a metropolitan area as part of the delivery.
- (2) The operation of a vehicle between 2 points is taken to be a journey in its own right if the vehicle:
  - (a) has been sold at a place; and
  - (b) is being operated from that place after the sale; and
  - (c) enters or leaves a metropolitan area as part of the operation.

## **Part 7                      Servicing and maintenance**

### **7.1              Operation of vehicle to or from servicing point**

- (1) The operation of a vehicle between 2 points is taken to be a journey in its own right if:
  - (a) the vehicle is being delivered to a servicing point; and
  - (b) either the starting point or the servicing point is outside a metropolitan area.
- (2) The operation of a vehicle between 2 points is taken to be a journey in its own right if:
  - (a) the vehicle has received periodic servicing or maintenance at a servicing point; and
  - (b) the vehicle is being operated from that point after the servicing or maintenance; and
  - (c) either the starting point or the servicing point is outside a metropolitan area.