



ATTORNEY-GENERAL AND MINISTER FOR INDUSTRIAL RELATIONS

DIRECTIVE No. 14/10
September 2010

- 1. TITLE:** **Motor Vehicle Allowances**
- 2. PURPOSE:** To prescribe the motor vehicle allowances payable to public service employees when they are required to use a private motor vehicle for official purposes.
- 3. LEGISLATIVE PROVISION:** Section 54(1) of the *Public Service Act 2008*.
- 4. APPLICATION:** This directive applies to “public service employees” as defined in section 9 of the *Public Service Act 2008*.
- 5. STANDARD:** The amounts and entitlements prescribed in the Schedule apply.
- 6. EFFECTIVE DATE:** This directive is to operate from **1 September 2010**.
- 7. VARIATION:** The provisions in the Schedule may be varied in accordance with certified agreements made under Chapter 6, Part 1 of the *Industrial Relations Act 1999* or decisions of an industrial tribunal of competent jurisdiction.
- 8. INCONSISTENCY:** Sections 51 and 52 of the *Public Service Act 2008* and section 687 of the *Industrial Relations Act 1999* apply if there is a conflict with an act, regulation or industrial instrument.
- 9. SUPERSEDES:** Directive 8/09: “*Motor Vehicle Allowances*”
- 10. PREVIOUS REFERENCES:** Directive 6/07: “*Motor Vehicle Allowances*”
Directive 9/06: “*Motor Vehicle Allowances*”
Directive 7/05: “*Motor Vehicle Allowances*”
Directive 6/04: “*Motor Vehicle Allowances*”
Directive 07/03: “*Motor Vehicle Allowances*”
Directive 03/03: “*Motor Vehicle Allowances*”
Directive 13/01: “*Motor Vehicle Allowances*”
Directive 21/99: “*Motor Vehicle Allowances*”
Directive 13/97: “*Motor Vehicle Allowances*”
Sections 63 and 68 of the *Public Service Management and Employment Regulation 1988* as in force on 24 February 1995.
Determination No. 12
Circulars 4/98, 2/94, 1/91
Administrative Instruction No. 1 I 69

SCHEDULE

MOTOR VEHICLE ALLOWANCES

GENERAL CONDITIONS	
<p>1. Entitlement</p> <p>1.1 A “public service employee” (referred to as an “employee” in this schedule) who uses his or her private motor vehicle to undertake official duties is to be paid a motor vehicle allowance as provided in this schedule for the distance necessarily and actually travelled.</p> <p>1.2 The amount of the allowance will depend upon the type of motor vehicle used.</p> <p>2. Vehicles on novated leases</p> <p>2.1 Employees with vehicles on novated leases are eligible to claim motor vehicle allowances under the conditions prescribed in this directive. These allowances are paid via the payroll system and are included in the gross salary reported on the employee’s payment summary.</p> <p>2.2 Employees with vehicles on novated leases should consider seeking independent advice on taxation issues that may arise from claiming motor vehicle allowances. A novated lease vehicle is technically the employer’s car. Therefore, it can be expected that employees would be unable to claim a tax deduction on their personal income tax return for business travel undertaken in a car that is subject to a novated lease.</p> <p>2.3 Employees who are a party to a novated lease arrangement that is subject to a claim for a motor vehicle allowance are required to clearly identify on the claim form that the claim relates to a novated lease vehicle.</p> <p>3. Chief executive authorisation</p> <p>3.1 For all purposes of this directive, the use of a private motor vehicle for official purposes must be authorised by the Chief Executive.</p> <p>3.2 Before authorisations are given under this directive the following conditions are to be met:</p> <ul style="list-style-type: none"> the vehicle is to be covered by either a comprehensive motor vehicle insurance policy or a third party property damage insurance policy; and 	<ul style="list-style-type: none"> the employee is to produce evidence that the insurance policy has been endorsed to indemnify the Queensland Government against certain liabilities at law. This is a standard endorsement available on request from all insurance companies. The policy does not require the actual words ‘Queensland Government’ the word ‘employer’ will suffice. The department should refund any endorsement fees. <p>4. Residence to headquarters</p> <p>4.1 Motor vehicle allowance is not payable for the distance travelled from an employee’s residence to the employee’s headquarters and return.</p> <p>5 Time limit on claims</p> <p>5.1 Without the approval of the chief executive, a claim will not be paid unless it is submitted within 12 months –</p> <ul style="list-style-type: none"> of the date of completion of the work; or the incurring of the expense; or the conclusion of the circumstances leading to the claim.

MOTOR VEHICLE ALLOWANCES**1. EMPLOYEE PERFORMING OFFICIAL DUTIES**

1.1 An employee required to use his or her private motor vehicle for official purposes is to be paid the appropriate rate prescribed below:

AUTOMOBILES	Amount (cents per km)
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1600cc and less	63.0c
1601cc to 2600cc	74.0c
2601cc and over	75.0c

AUTOMOBILES – ROTARY ENGINE

800cc and less	63.0c
801cc to 1300cc	74.0c
1301cc and over	75.0c

MOTORCYCLES

250cc and under	25.2c
Over 250cc	30.0c

Note: 'cc' means cubic centimetres.

CATEGORY & CONDITIONS OF APPROVAL**ENTITLEMENTS****2. RELIEVING OR SPECIAL DUTIES**

2.1 An employee, required to use his or her private motor vehicle while performing relieving or special duty for the following situations, is to be paid the appropriate rate prescribed opposite –

- An employee not absent from normal headquarters overnight who is required to commute daily to the centre where the relieving takes place.

Payment of the appropriate allowance in 1 above for the additional distance travelled between the employees' residence and the centre where the relief is being provided.

No allowance is payable where the distance between the employees' residence and the centre (at which the employee is relieving) is less than the distance between the employee's residence and the employee's normal headquarters.

- An employee absent from his or her normal headquarters overnight who is required to travel from either his or her residence or normal headquarters to the centre where the relieving takes place.

Payment of the appropriate allowance in 1 above for the forward and return journey and between centres where special or relieving duty is performed at more than one centre.

3. COURSES, SEMINARS ETC

3.1 An employee required to use his or her private motor vehicle to attend a course, seminar, conference, convention etc as an official representative.

Payment of the appropriate allowance as in 1 above for the additional distance travelled between the employee's residence and the place of attendance.

No allowance is payable where the distance between the employee's residence and the place of attendance is less than the distance between the employee's residence and the employee's normal headquarters.

CATEGORY & CONDITIONS OF APPROVAL	ENTITLEMENTS
<p>4. EMPLOYEES WHO CHOOSE TO USE THEIR PRIVATE MOTOR VEHICLES</p> <p>4.1 Where the approved means of travel is other than the use of an employee's private motor vehicle; and</p> <ul style="list-style-type: none"> the employee requests it; and is granted permission to use his or her motor vehicle <p>the allowance paid is to be determined by the chief executive. This allowance is not to exceed the rates prescribed opposite.</p> <p>The allowance paid is not to exceed the costs associated with the approved means of travel.</p>	<p>Automobiles – 37.5 cents per km Motorcycles - 15.0 cents per km</p> <p><u>Note:</u> These rates may be incorporated in Directives or policies covering:</p> <ul style="list-style-type: none"> transfer and appointment expenses leave/travel concessions for isolated centres relocation expenses for retiring officers study and research assistance