

# FUEL TAX CREDIT FOR HEAVY DIESEL VEHICLES: GUIDELINES FOR SATISFYING ENVIRONMENTAL CRITERIA

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## Required Elements for Audited Maintenance Programs seeking Accreditation under Criterion 2

### 1. INTRODUCTION

Under the new fuel tax credit which applies from 1 July 2006, a diesel vehicle must satisfy one of four environmental criteria to be eligible for a fuel tax credit. The details of these criteria are set out in *Fuel Tax Credit for Heavy Diesel Vehicles: Guidelines for Satisfying Environmental Criteria* (the Guidelines) which can be found at [www.infrastructure.gov.au](http://www.infrastructure.gov.au).

Under Criterion 2 of the environmental criteria set out in the Guidelines, a diesel vehicle which is part of an accredited audited maintenance program is eligible for the fuel tax credit.

For the purposes of the fuel tax credit, an accredited maintenance program is one that meets certain minimum requirements related to emissions performance and auditing, and which is accredited by the Australian Government as meeting those requirements.

This document sets out the minimum required elements an audited maintenance program must contain in order to obtain accreditation. It also sets out the process for seeking accreditation.

#### Notes:

This document only relates to accreditation of audited maintenance programs for the purposes of the fuel tax credit, and has no other purpose.

This document is not directly relevant to claimants for the fuel tax credit. It is for organisations seeking accreditation of their audited maintenance program for the purposes of the fuel tax credit.

### 2. REQUIRED ELEMENTS

The required elements of an audited maintenance program accredited for the purposes of the fuel tax credit, focus on those aspects which have been shown to significantly impact on emissions from diesel vehicles. The program must also include audit procedures to verify compliance.

For an audited maintenance program to obtain accreditation under Criterion 2, it must contain Required Elements 1-6 as set out below.

#### Element 1 – Maintenance Manual

The program must include a manual or equivalent document which sets out the maintenance requirements for emission related components for the vehicle. The manual shall identify:

- the components that require maintenance;

- the type of maintenance required for each component (replace, rebuild, adjust, reset, clean etc); and
- the maintenance intervals applicable to each component.

For the purposes of the fuel tax credit, the components which are to be included in this document are:

- Oil and Oil filters
- Air filters
- Fuel filters
- Injectors
- Injector pumps
- Valves

The manual should refer to the vehicle manufacturers' maintenance specifications for these components where they exist. Where the appropriate manufacturer's specifications are not available for all or any of the components, or the engine is outside the time frame of manufacturer's specifications, the generic maintenance schedules specified under Criterion 4 of the Guidelines shall be used. A copy of the Guidelines can be obtained from [www.infrastructure.gov.au](http://www.infrastructure.gov.au).

## **Element 2 – Maintenance Procedures & Records**

The program must include procedures to ensure that:

- the components specified in Element 1 are maintained by properly trained personnel in accordance with the specifications; and
- maintenance records are produced and retained in sufficient detail to enable reliable audits to be conducted.

The maintenance records should include the following information:

- unique vehicle identification details (registration number, VIN etc);
- date of maintenance;
- odometer reading at time of maintenance;
- invoices detailing maintenance where the work has been undertaken by an external workshop;
- purchase records / receipts of parts replaced or serviced where work has been undertaken by the operator;
- an indication as to whether maintenance is in accordance with manufacturer's specifications or in accordance with the generic maintenance schedules specified under Criterion 4 of the Guidelines; and
- the signature/stamp of the person responsible for the maintenance.

### **Element 3 – Fault Identification Procedures**

The program must include procedures to identify, assess and rectify emission related faults in the vehicle which may occur outside of normal scheduled maintenance. Such procedures may include monitoring fuel / oil consumption, engine power and visible smoke emissions.

### **Element 4 – Fuel Quality Procedures**

The program must include procedures to ensure fuel purchased for use in the vehicle is obtained from reputable suppliers.

In addition, where the vehicle operator buys fuel in bulk and stores it for future use, the program must include procedures to ensure the fuel storage is properly designed and maintained to prevent fuel contamination and deterioration.

### **Element 5 – Vehicle Identification**

The program must include procedures to record the following details of each vehicle:

- Make;
- Registration Number;
- VIN; and
- Vehicle mass (GVM).

### **Element 6 – Audit Procedures**

The program must include audit procedures to assess compliance with Elements 1-5 above, and require corrective action where non-compliance is identified.

Both internal and external (independent) audits are recommended. As a minimum, external audits shall be conducted at intervals not exceeding 2 years, with a compliance audit occurring within 6 months of the vehicle owner/operator joining the audited maintenance program.

External audits shall be conducted by a suitably qualified person who is independent of the vehicle owner and the program operator.

## **3. SEEKING ACCREDITATION / ENQUIRIES**

Operators of audited maintenance programs which satisfy the Required Elements 1-6 outlined above and who wish to have their program accredited for the purposes of the fuel tax credit, need to sign and submit the attached [Application for Accreditation](#) form, plus relevant attachments, to the Department of Infrastructure, Transport, Cities and Regional Development (the Department).

The Department will assess the application against the Required Elements, and if the program is assessed as meeting all the elements, the applicant will be notified in writing. Accredited programs will be listed on the Department's website as an accredited audited maintenance program for the purposes of the fuel tax credit.

If the program is assessed as not meeting the required elements, the Department will notify the applicant detailing the reasons for non-compliance and what would be required to achieve compliance.

If you have any enquiries regarding the required elements or accreditation procedures please forward them to [fuelcredit@infrastructure.gov.au](mailto:fuelcredit@infrastructure.gov.au).



## APPLICANT DETAILS

Please complete the details of the organisation responsible for the audited maintenance program seeking accreditation.

Name of Person Making Application	
Position	
Full Legal Name of Audited Maintenance Program	
ACN (if applicable)	
ABN (if applicable)	
Address	
Phone	
Email	
Fax	
Web	

# COMPLIANCE WITH REQUIRED ELEMENTS

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To be accredited by the Transport Secretary, the audited maintenance program must satisfy Required Elements 1-6 set out below. Please confirm your compliance with each of the Required Elements by:

- marking the “yes/no” options where indicated,
- indicating the section(s) of the program that address the relevant requirement; and
- attaching a copy of the relevant section(s).

## Element 1 – Maintenance Manual

Does the program include a manual or equivalent document which sets out the maintenance requirements for emission related components for the vehicle.	Yes/No
What is (are) the section number(s) where these requirements are specified?	
I have attached a copy of the relevant section(s).	Yes/No

## Element 2 – Maintenance Procedures & Records

Does the program include procedures to ensure that: <ul style="list-style-type: none"> <li>○ the components specified in Element 1 are maintained by properly trained personnel in accordance with the specifications; and</li> <li>○ maintenance records are produced and retained in sufficient detail to enable reliable audits to be conducted.</li> </ul>	Yes/No  Yes/No
What is (are) the section number(s) where these requirements are specified ?	
I have attached a copy of the relevant section(s).	Yes/No

## Element 3 – Fault Identification Procedures

Does the program include procedures to identify, assess and rectify emission related faults in the vehicle which may occur outside of normal scheduled maintenance.	Yes/No
What is (are) the section number(s) where these requirements are specified?	
I have attached a copy of the relevant section(s).	Yes/No

**Element 4 – Fuel Quality Procedures**

Does the program include procedures to:	
<ul style="list-style-type: none"> <li>○ ensure fuel purchased for use in the vehicle is obtained from a reputable supplier; and</li> </ul>	Yes/No
<ul style="list-style-type: none"> <li>○ ensure fuel storage is properly designed and maintained to prevent fuel contamination and deterioration (where fuel is bought in bulk and stored for future use)</li> </ul>	Yes/No
What is (are) the section number(s) where these requirements are specified?	
I have attached a copy of the relevant section(s).	Yes/No

**Element 5 – Vehicle Identification**

Does the program include procedures to record the following details of each vehicle:	
<ul style="list-style-type: none"> <li>○ Make</li> <li>○ Registration Number</li> <li>○ VIN</li> <li>○ Vehicle mass (GVM).</li> </ul>	Yes/No
What is (are) the section number(s) where these requirements are specified?	
I have attached a copy of the relevant section(s).	Yes/No

**Element 6 – Audit Procedures**

Does the program:	
<ul style="list-style-type: none"> <li>○ include audit procedures to assess compliance with Elements 1-5 above, and require corrective action where non-compliance is identified;</li> </ul>	Yes/No
<ul style="list-style-type: none"> <li>○ require external audits at intervals not exceeding 2 years, with an initial audit within 6 months of the vehicle owner/operator joining the audited maintenance program; and</li> </ul>	Yes/No
<ul style="list-style-type: none"> <li>○ require external audits to be conducted by a suitably qualified person who is independent of the vehicle owner and the program operator</li> </ul>	Yes/No
What is (are) the section number(s) where these requirements are specified?	



## SUBMITTING THE APPLICATION

Please forward the completed application form, including attachments, to:

General Manager  
Land Transport Policy  
Surface Transport Policy Division  
Department of Infrastructure, Transport, Cities and Regional Development  
GPO Box 594  
CANBERRA ACT 2601.

For enquiries please email:

[fuelcredit@infrastructure.gov.au](mailto:fuelcredit@infrastructure.gov.au).