**Are there examples of what gifts and benefits must be declared?**

Examples of gifts or benefits that must be recorded and published when they are valued at more than $AUD100.00 (excluding GST) include:

* Gift baskets
* Christmas function invitations
* Flowers
* Gift cards
* Bottles of wine
* Promotional materials, including manufacturers’ samples, clothing or books
* Sponsored or discounted travel and accommodation
* Airline lounge memberships, including exclusive or invitation-only
* Benefits under loyalty schemes
* Hospitality
* Hire car discounts
* Tickets to cultural, theatre or sporting events
* Discounts on commercial items
* Free attendance at training and development events

This list is not exhaustive as it is not possible to provide guidance on what will always be acceptable or unacceptable in every circumstance. Decisions on whether gifts and benefits are required to be added to the register will almost always be a matter of judgment for individual agency heads.

**What if a gift or benefit has been offered but not accepted?**

The guidance does not require agency heads to publish gifts and benefits that have not been accepted on the public register.

**Does a gift or benefit need to be recorded in the register if it has been disposed of?**

If a gift or benefit has been accepted in the course of official duties, and meets the monetary threshold, it needs to be recorded in the register. Usually, gifts or benefits would need to be accepted before being able to make a decision to dispose of it. Details of disposal do not need to be recorded in the register.

**Does each gift and benefit need to have a value assigned?**

The guidance requires gifts and benefits to be recorded on the register where the gift or benefit is valued at more than $AUD100.00 (excluding GST).

Where multiple gifts or benefits from the same party may fall below the threshold but together total a value of more than $AUD100.00 (excluding GST), consideration should be given to recording those gifts or benefits on the register. One type of gift or benefit may form part of another gift or benefit – such as where hospitality is included as part of an airline lounge membership.

Gifts and benefits can be added to the register without recording a dollar figure. For example, where recording a value may cause offence, or where the value of an item is likely to be in excess of the monetary threshold but cannot be calculated accurately.

**Should gift giver’s names be published?**

Yes. However, an agency must manage their obligations under the *Privacy Act 1988*. The guidance recommends that gift givers are advised that their personal information may be recorded on the register as part of acceptance of that gift.

**What about situations where the personal information is captured under these reporting requirements?**

Agencies must comply with the *Privacy Act 1988*. Depending on the circumstances of how the personal information was collected, it may be appropriate to redact that personal information from registers.

**Can more information be included on the register than required?**

The guidance should be read as a minimum standard and in conjunction with agency-specific policies. The suggested register template in the guidance is the minimum information required to meet the guidance.

**What if hospitality has been provided incidentally to a business meeting?**

Hospitality needs to be declared if the value of the hospitality received is more than $AUD100.00 (excluding GST).

**An agency purchases a professional membership for an agency head. It costs more than the monetary threshold. Does it need to be recorded on the register?**

No. A gift or benefit is any item or service accepted by an agency head from clients, customers (including potential clients or customers) or other associates.

**What about benefits offered to APS agency heads who are members of a professional association?**

Some specific professional associations offer benefits to their members. Accepting a benefit that is open to all members of a professional association is unlikely to be inconsistent with an agency head’s obligations. When dealing with benefits of this nature, the factors that may be considered are whether the acceptance of a particular benefit gives rise to a conflict of interest (real or apparent), whether receiving the benefit constitutes an improper use of the agency head’s status, power or authority, and whether the benefit exceeds the reporting threshold ($AUD100.000 excluding GST).

**Do airline lounge memberships need to be recorded on the register?**

Airline lounge memberships are usually valued at more than $AUD100.00 (excluding GST). If they have been offered as a gift or benefit – such as exclusive or invitation-only memberships – and accepted in the course of official duties, they must be recorded on the register.

Sometimes the value of an airline lounge membership is not disclosed. In this situation, the membership can be recorded without an estimated value.

In circumstances where agency heads are gifted airline lounge memberships (including those which are invitation-only), these must be recorded in their agency’s gifts and benefits register annually or when circumstances change, such as a new or cancelled membership.

**What about airline upgrades or car hire upgrades?**

In some cases, an upgrade may simply be awarded to the person ‘next in line’. In other cases, upgrades may be offered to an individual because of their public or government role.

The guidance applies to gifts and benefits received in the course of official duties. Agency heads should use their judgment as to whether an upgrade has been provided in the official duties context, and whether it meets the monetary threshold value of more than $AUD100.00 (excluding GST).

**What about airline ‘status’ credits points?**

When agency heads undertake frequent air travel for official purposes, airlines often award them ‘status’ credits. These credits accumulate and may result in a gift or benefit. Status credits awarded to agency heads under Whole of Australian Government arrangements do not need to be declared. However, if an agency head accepts a gift or benefit valued at more than $AUS100.00 (excluding GST) through the redemption of status credits generated from official travel, then it is likely that these should be reported in accordance with the guidance.

**What about the funding of travel expenses and conference tickets by conference organisers for keynote speakers?**

Some conference organisers offer to fund or reimburse travel and conference tickets for agency heads who are appearing as keynote speakers. In this situation, travel and conference tickets funded by conference organisers in excess of $AUD100.00 (excluding GST) would need to be recorded on the register.

### Further information:

For further guidance, email [gifts@apsc.gov.au](mailto:gifts@apsc.gov.au).