



Australian Government  
Department of Employment  
and Workplace Relations

# Gifts and Benefits Policy

Department of Employment and Workplace Relations

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**Document Particulars**

Policy Owner	Financial Governance Team
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Point of contact	Director, Financial Governance
Approver	Assistant Secretary, Finance Branch
Approval authority	Chief Finance Officer
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## 1. Purpose

- 1.1 To assist staff in determining whether it is appropriate to accept or offer gifts and/or benefits, in the course of their work and the formal declaration process.

## 2. Application

- 2.1 This policy applies to all ongoing and non-ongoing staff, contractors and their immediate family, where there is a link between the gift and/or benefit from or to an external party and the official duties of the staff concerned.
- 2.2 This policy applies at all times, including where gifts or benefits may be offered while on leave, outside of working hours or working remotely.
- 2.3 Gifts and benefits are defined as any item of value, including goods, property, money, travel, entertainment, services or hospitality received in the course of their work with the department.

## 3. Relationship to the Australian Public Service Values, Code of Conduct and Employment Principles

- 3.1 Key aspects of the Australia Public Service (APS) Values, Code of Conduct and Employment Principles are integrity and impartiality. Offering and receiving gifts and/or benefits inappropriately can compromise the high ethical standards expected of APS staff.
- 3.2 At all times, staff must deal with the acceptance or offer of gifts and/or benefits in a proper and transparent manner, taking care to ensure that they avoid any actual or perceived conflict of interest or bias.
- 3.3 Accepting or offering a gift and/or benefit has potential for a conflict of interest, or the perception of a conflict of interest, to arise. The offer or acceptance of gifts and/or benefits may be perceived as an attempt to improperly influence a staff member in their official duties. At the extreme, it could be perceived as a bribe, which is an offence under the Criminal Code and a breach of the APS Code of Conduct contained in the *Public Service Act 1999*.
- 3.4 Generally, staff **should not** accept gifts and/or benefits in the course of their work.
- 3.5 Should a gift and/or benefit be accepted, staff must ensure that the acceptance is not then construed as an attempt to influence administrative, regulatory or contractual decisions or be perceived as a conflict of interest. The general principle is that an APS employee must be able to demonstrate that they cannot be improperly influenced in the performance of their duties by offers of gifts and/or benefits.
- 3.6 Particular care should also be taken if the person or organisation is in a contractual or regulatory relationship with the Commonwealth, is in receipt of assistance by the Australian Government, or if the organisation's primary purpose is to lobby Ministers, Members of Parliament or agencies.

- 3.7 If a gift and/or benefit was offered, or apparently offered, with the intention of influencing the performance of the staff members' duties, the staff member must immediately refer the matter to their direct manager and the [Fraud Team](#). In these circumstances, the staff member must make note of the event, especially the words used to make the approach or to suggest inappropriate behaviour because of the gift and/or benefit.

## 4. Receiving gifts and/or benefits

- 4.1 Staff **must not** accept, under any circumstance:
- cash or cash-like items (e.g. shares, lottery tickets, casino chips, gift certificates or gambling vouchers)
  - gifts and/or benefits when involved in a tender process with the vendor or company
  - gifts and/or benefits when involved in the sale of a government asset
  - gifts and/or benefits if the subject of a decision within the discretionary power or substantial influence of the employee concerned
  - sponsored travel or accommodation.
- 4.2 Generally, staff **should not** accept gifts and/or benefits in the course of their work. It may be appropriate to accept a gift or benefit, where:
- Rejection may cause embarrassment or offence (e.g., international gift exchanges during official visits – refer to section 11 below for more information).
  - When required as part of departmental business (e.g., representing the department at an official function that incorporates official hospitality connected to the departments' core responsibilities or at events that provide opportunities to network with stakeholders and develop relationships to support government outcomes).
  - Complimentary airline lounge memberships may be accepted if they will be utilised in the conduct of official duties.

## 5. Types of gifts and/or benefits

- 5.1 Gifts and/or benefits include physical and intangible items of value or perceived value. Examples may include but are not limited to the items listed below:
- complimentary airline lounge memberships offered to the Secretary and Deputy Secretaries
  - airline competition prizes
  - free attendance at training and development courses
  - manufacturer's samples or personal items
  - benefits under loyalty schemes, such as frequent flyer schemes
  - meals or other forms of hospitality
  - consumables e.g. bottles of wine
  - entertainment e.g. seats at sporting events, theatre events or golf days
  - flowers
  - lucky door prizes
  - Christmas hamper and Easter baskets

- l. Christmas function invitations
  - m. offers of cash or shares
  - n. promotional materials, including clothing, books and digital resources
  - o. sponsored or discounted travel and accommodation
  - p. hire car discounts
  - q. discounts on commercial items
  - r. any preferential treatment afforded as a result of the staff member's position.
- 5.2 Awards or recognition received by officials of the department as part of the department's core responsibilities fall outside of this policy and do not need to be declared. However, any prize, gift or benefit that has a value or perceived value associated with the award or recognition must be declared by submitting the *Gifts and Benefits* form in the [FMCS](#) to the relevant SES officer for approval within 5 business days. This includes attendance at awards events that include hospitality.
- 5.3 Airline memberships offered to SES Officers are to be registered when initially received and on an annual basis with a zero dollar value. This excludes airline lounge memberships included in SES Officers' remuneration packages, or those purchased by the department for staff undertaking 8 or more trips within a 12-month period.
- 5.4 Training opportunities offered under Whole of Australian Government Panel or contractual arrangements fall outside of this policy and do not need to be declared. However, all other types of training and personal development opportunities must be declared with the value declared as the cost of the training to the public.

## 6. Acceptance and approval

- 6.1 Prior approval for accepting a gift and/or benefit is preferred, where possible. A discussion with your direct manager should occur and a form lodged in the [FMCS](#) within 5 business days of being made aware of the potential gift and/or benefit.
- 6.2 If a staff member wishes to request acceptance of a gift and/or benefit on behalf of the Commonwealth valued at or more than \$AUD100 (GST exclusive), the staff member must seek approval by submitting the *Gifts and Benefits* form in the [FMCS](#) to their relevant SES officer for approval within 5 business days. If you have issues accessing the FMCS, please contact the [Financial Governance Team](#) or call 02 6240 7171 (x47171).
- a. SES **must not** self-approve the acceptance of gifts and/or benefits and **must** seek approval in the [FMCS](#) from another SES Official.
- 6.3 The [FMCS](#) will workflow the *Gifts and Benefits* form to the [Financial Governance Team](#) for review.
- 6.4 The form will then be provided to the nominated delegate to either approve or reject the gift acceptance, with any additional information to assist the delegate to make a well-informed decision in relation to the gift and/or benefit.
- 6.5 Declaring the receipt of a gift and/or benefit **does not** in itself justify the acceptance.

- 6.6 The [Financial Governance Team](#) is responsible for preparing the Gifts and Benefits Register for public publication each quarter in line with section 8 of this policy.
- 6.7 Staff may accept gifts and/or benefits of minor value (e.g. coffee cups, pens, diaries etc) where the value of the gift or benefit is value at less than \$AUD100 (GST exclusive). Staff must still consider actual or perceived conflict of interest or bias, and the department's association with the person or organisation offering the gift and/or benefit. Staff must advise their manager in writing within 5 business days when the gift and/or benefit has been accepted, however, it is not a requirement to formally register the gift and/or benefit in the FMCS.
- 6.8 Where a decision is made to retain a gift, it must be treated as Relevant Property. Please refer to [Accountable Authority Instruction 6 – Managing relevant property](#), for further information.

## 7. Valuing gifts and benefits

- 7.1 Staff should make reasonable enquiries to determine the value of the gift and/or benefit received. The value of a gift is either to be determined by what would be considered an acceptable price paid by the general public for equivalent goods, services or benefits or a common-sense view of the value.
- 7.2 Depending on the gift and/or benefit received, it may be appropriate to seek a formal valuation.
- 7.3 For gifts and benefits received overseas, the value should be assessed based on the price in the country of origin. For gifts and benefits received from Australian sources, the value should be assessed based on the Australian price.

## 8. Gifts and Benefits Register

- 8.1 All gifts and/or benefits accepted and valued at more than \$AUD100 (GST exclusive) will be made publicly available via the departmental website every quarter, in line with the [Australian Public Service Commission's guidance for agency heads - gifts and benefits](#).
- 8.2 The following information will be published on the public Gifts and Benefits Register:
- the date the gift and/or benefit was received
  - the date the gift and/or benefit was recorded on the FMCS
  - details of the gifted item and/or benefit
  - who the gift and/or benefit was received by
  - who the gift and/or benefit was presented by (giver's name, organisation/country)
  - details of the occasion, which resulted in the gift and/or benefit, and
  - the estimated value of the gift and/or benefit.
- 8.3 The public Gifts and Benefits Register is maintained by the [Financial Governance and Team](#) in the Financial and Resource Management Branch and published by the Communication and Media Branch.

## 9. Giving gifts and/or benefits

- 9.1 The department **must not** give an official gift and/or benefit, where the gift and/or benefit could

be interpreted as an attempt to improperly influence a person or organisation.

- 9.2 The decision to spend relevant money on an official gift and/or benefit must align with APS values and not create a perception of inappropriateness or extravagance. When an official gift and/or benefit is given, consideration must be given as to the appropriateness of the gift and/or benefit. An inappropriate item, including alcohol, cash, or another form of money (e.g. a lottery ticket or gift card), **must not** be given as an official gift and/or benefit.
- 9.3 For all gift and/or benefit purchases, prior approval must be sought from a relevant spending approval delegate. [Please refer to the Financial Delegation Schedule 1 – To approve a commitment of relevant money](#), for further assistance.
- 9.4 When authorising the purchase of a gift, you must disclose the details of the gift by registering its value in the [FMCS](#) within 5 business days.
- 9.5 An item used as an official gift, must have been purchased for the sole purpose of being given as an official gift, unless approved as per section 10.

## 10. Gifting of departmental property

- 10.1 The department disposes of property in several ways, including sale, gift, trade-in, transfer to another Commonwealth entity, destruction, recycling or dumping.
- 10.2 You **must not** make a gift of relevant property, as defined by the *Public Governance, Performance and Accountability Act 2013*, unless:
- the relevant property was acquired or produced to be used as a gift
  - the making of the gift is expressly authorised by law, or
  - the Finance Minister or a delegate, has given written authorisation to the gift being made under section 66 of the *Public Governance, Performance and Accountability Act 2013*.
- 10.3 You must ensure that the grounds on which a delegate authorises a gift to a selected recipient aligns with APS values. Please refer to the [Financial Delegation Schedule 14 – To authorise a gift of relevant property](#) and section 11 of this policy, for further assistance.
- 10.4 You must obtain a reasonable estimate of the market value of the relevant property before authorising it to be gifted. If this is not possible, you must estimate a notional value and record the basis for determining the value of the relevant property.
- 10.5 When authorising a gift of property, you must disclose the details of the gift by registering its value in the [FMCS](#) within 5 business days.
- 10.6 In line with the Commonwealth's overarching principles for the disposal of relevant property, you may authorise a gift of relevant property where the property:
- is genuinely surplus to the department's requirements, and of historical or symbolic significance to the proposed recipient
  - holds other special significance for the proposed recipient and there are compelling reasons to justify its gifting to that recipient
  - is of low value and otherwise uneconomical to dispose of, and

d. supports the achievement of an Australian Government policy objective.

- 10.7 You **must not** authorise a gift that would create an onerous or undesirable precedent.
- 10.8 If you make an unauthorised gift of relevant property, you must personally repay the Commonwealth the value of the relevant property.

## 11. International gifts - giving and receiving

- 11.1 Australia is not traditionally a gift giving country. However good manners, goodwill and the respect for other countries' customs may necessitate the presentation and receipt of gifts. Please refer to the [Department of the Prime Minister and Cabinet \(PM&C\) – Official Gifts](#) for further information.
- 11.2 Gifts and/or benefits in the context of international travel are often considered differently in view of the protocols that may be involved in government-to-government exchange. Therefore, staff should consult with the [Financial Governance Team](#) prior to purchase for guidance on how to proceed.
- 11.3 Where at all possible, reasonable steps should be undertaken to inform potential gift presenters of Australia's gift policy. For official visits overseas and visits to Australia by international dignitaries, this information may be conveyed through diplomatic channels.
- 11.4 In addition to the approval process outlined in sections 9 and 10, the following information should be included in the FMCS form under 'description':
- a. advice on the possible adverse consequences to Australia's interests which may flow from the non-acceptance of a gift and/or benefit
  - b. whether the gift and/or benefit is being accepted as part of a formal exchange between official representatives of the Australian Government and another government
  - c. the likelihood of further or repeated contact with the official, and
  - d. if further contact is probable, a recommendation as to whether a general approval should be given to specified teams to accept gifts and/or benefits offered where they are trivial in nature or inconsequential to official behaviour.
- 11.5 Where a gift and/or benefit has been accepted overseas, the recipient must comply with all applicable customs regulations.
- 11.6 Where the gift and/or benefit has been accepted on behalf of the department, the recipient should apply for it to be exempted from Australian customs duty.

## 12. Fringe Benefits Tax (FBT)

- 12.1 If a gift and/or benefit is provided to a staff member of the department by an associate of the department or by a third-party, the department may be liable for Fringe Benefits Tax (FBT) on the gift and/or benefit.
- 12.2 FBT is payable where a gift and/or benefit is valued at or above \$AUD300 (GST exclusive) and has been approved to be retained by the staff member.
- 12.3 For FBT purposes and for possible inclusion on the asset register, the [Financial Governance Team](#) will advise the [Financial Reporting Team](#) of any gifts and/or benefits which are valued at or above \$AUD300 (GST exclusive).

## 13. Privacy

- 13.1 In compliance with the *Privacy Act 1988*, the gift or benefit giver must be advised that their information will be included on the register and will be published on the department's website if the gift and/or benefit is valued at more than \$AUD100 (GST exclusive).

## 14. Further information

- 14.1 For further advice on gifts and/or other benefits, please contact the [Financial Governance Team](#) or call s22(1)