

4. Gifts

Designated employees are to disclose in their annual return a description and value of any gifts received at any time during the return period and the name and address of the person who made each gift.

A gift is defined as any disposition of property, or the conferral of any other financial benefit, made by one person in favour of another.

Property or other financial benefits received by will (whether with or without an instrument in writing) is not considered a gift for the purposes of disclosure in a return. A gift does not include any financial or other contribution to travel.

The value of a gift comprising property, other than money or the conferral of a financial benefit, is to be treated as being an amount equal to the value of the property or the financial benefit at the time the gift was made.

Gifts need not be disclosed in an annual return if the value does not exceed \$200 unless:

- the contribution was one of two or more contributions made by one person at any time during the return period; and
- the sum of those two or more contributions exceeded the prescribed sum.

Example of disclosure of gift:

| Description of Gift | Value of Gift | Name and Address of giver |
|------------------------------|---------------|---|
| 2 x tickets to Mondo Concert | \$450- | John Generous 5 Market Street Midland WA 6936 |

Other categories of gifts which are not relevant to annual financial interest returns include “notifiable” gifts and “prohibited” gifts. These gifts are subject to different criteria and are to be disclosed in a Register of Gifts in accordance with the *Local Government (Rules of Conduct) Regulations 2007*.

Gifts from relatives, statutory authorities, government instrumentality or non-profit associations for professional training need not be disclosed.

A relative is defined by the Act to be an designated employee’s parents, grandparents, brothers, sisters, uncles, aunts, nephews, and nieces, lineal descendants of the designated employee or their spouse, or the spouse of any relative as defined.

State and Federal Election Gifts

An designated employee who is also a candidate in a State or Federal election must disclose any gifts in his or her annual return if the gift is received in the course of running the

State or Federal election campaign where the gift meets the relevant criteria including the definition of “gift” in section 5.82(4) of the Act.

The Act requires an designated employee to disclose information, in the form of an annual return, which complies with the requirements of Subdivision 2 of Division 6 of the Act. Neither the Act, nor any relevant regulations made under it, have a provision that suggests that a gift received by an designated employee need not be declared in an annual return if the gift is received in the context of, or for the purpose of, running a campaign for a State or Federal election.

Council Election Gifts

The *Local Government (Elections) Regulations 1997* provide for the disclosure of electoral gifts in an electoral gifts register. It should be noted that any gifts disclosed under the electoral gift requirements are **NOT** to be disclosed in the annual return.