Gifts, Benefits & Hospitality Policy

Issuing Office	Finance
Date of Issue/Update	April 2025
Authorised By	Transport Accident Commission (TAC) Board
Aim	To state the TAC's overall intentions and direction in relation to acceptance and provision of gifts, benefits and hospitality (GB&H) across the organisation.
Enquiries Contact	Senior Taxation and Compliance Accountant Kate Belcher Kate_Belcher@tac.vic.gov.au 03 9300 0874

Page	Contents
2	**Part A. Overview and definitions**
2	1. Policy purpose
2	2. Policy scope
2-4	3. Definitions
5	**Part B. Offers of gifts, benefits or hospitality**
5	4. Do not solicit or seek offers
5-6	5. Integrity test - Offers you must refuse
7	6. Token offers
7	7. Non-token offers
7-8	8. Non-token offer from another public sector organisation
8	9. Non-token offers which do not require declaration
8-9	10. Official gifts and items
9	11. Offers to the TAC
10	12. Decision to accept or refuse an offer – GIFT Test
10-11	13. Declaring gift, benefit and hospitality offers
11	14. Access to records
11	**Part C. Providing gifts, benefits and hospitality**
11-12	15. Integrity test - Providing offers
12	16. Pre-approval requirements
12-14	17. Processes for providing gifts, benefits and hospitality
14	**Part D. Policy review, communication and compliance**
14	18. Policy review and approval
15	19. Policy access and communication
15	20. Policy compliance
15	21. Policy breaches
16	**Supporting materials**
17-20	**Attachment A, B and C - Minimum Accountabilities**
21-22	**Attachment D - Gifts, Benefits and Hospitality Declaration Form**
23	**Attachment E - Gifts, Benefits and Hospitality Public Register**
24	**Attachment F - Gifts, Benefits and Hospitality Decision Tree**

Gifts, Benefits & Hospitality Policy

Part A. Overview and definitions

1. Policy purpose

When we perform our public duties, it's vital that our decision-making is impartial and we act with integrity, consistent with the Code of conduct for Victorian public sector employees. This helps maintain the public's trust in the TAC and prevent corruption.

Sometimes, when offering or receiving gifts, benefits and hospitality, employees encounter difficult situations where they're not sure if they're doing the right thing. As such, this policy states the TAC's position on responding to and providing offers of

- Responding to offers of gifts, benefits and hospitality; and
- Providing gifts, benefits and hospitality.

The Victorian Public Sector Commission (VPSC) issues minimum accountabilities for the management of gifts, benefits and hospitality. These minimum accountabilities are binding on the TAC and form the basis of this policy and are appended as Attachments A to C of this policy.

We encourage you to help the TAC develop a culture of 'thanks is enough' whereby offers of gifts, benefits and hospitality are not accepted even if they are permitted under this policy. TAC employees should proactively engage with their external business stakeholders, and communicate information in relation to the TAC's position on gifts, benefits and hospitality, as outlined in minimum accountability 11.

2. Policy scope

This policy applies to all employees, directors and other workplace participants (including contractors, consultants, labour hire employees and members of any advisory groups) engaged by the TAC.

For ease of reading, in this policy we use the term 'employee' to cover anyone the policy applies to, as set out above, regardless of their employment or engagement status.

3. Definitions

Term	Definition
Gifts	Gifts are free or discounted items or services and any item or service that would generally be seen by the public as a gift. These include items of: • High value (eg. artwork, jewellery, or expensive pens); • Low value (eg. small bunch of flowers); • Consumables (eg. chocolates); and • Services (eg. painting and repairs). The monetary value of a gift is the estimated monetary value of the item if it were not being provided either free or discounted.
Benefits	Benefits include preferential treatment, privileged access, favours or other advantage offered to an individual. They may include invitations to sporting, cultural or social events, access to discounts and loyalty programs and promises of a new job. The value of benefits may be difficult to define in dollars, but as they are valued by the individual, they may be used to influence the individual's behaviour.

Gifts, Benefits & Hospitality Policy

Hospitality	Hospitality is the friendly reception and entertainment of guests. Hospitality may range from light refreshments at a business meeting (see 'Modest Hospitality' definition below), to expensive restaurant meals and sponsored travel and accommodation.
Modest Hospitality	Basic courtesy, such as light refreshments including non-alcoholic beverages (eg. tea, coffee) provided during a meeting.
Token offer	A token offer is a gift, benefit or hospitality that is of inconsequential or trivial value to both the person making the offer and the recipient (such as basic courtesy/modest hospitality). The Minimum Accountabilities state that token offers cannot be worth more than $50.
Unacceptable Token Offer	An unacceptable token offer is a gift, benefit, or hospitality of no more than $50 that is deemed as prohibited and where practical, are to be returned to the provider. If the offer is not able to be returned, it shall be reported and declared by the Gifts Declaration Form and delivered to TAC Corporate Services for appropriate disposal. Includes gifts of alcohol, hampers, vouchers or gift cards, or any item which may raise an actual, potential or perceived conflict of interest or that could bring the recipient, the TAC or Victorian public sector into disrepute.
Non-token offer	A non-token offer is a gift, benefit or hospitality that is, or may be perceived to be by the recipient, the person making the offer or by the wider community, of more than inconsequential value. All offers worth more than $50 are considered non-token offers and must be recorded on a gift, benefit and hospitality register.
Legitimate business benefit	A gift, benefit or hospitality may have a legitimate business benefit if it furthers the conduct of official business or other legitimate goals of the TAC, the public sector or the State of Victoria.
Minimum Accountabilities	A list of minimum obligations set by the Victorian Public Sector Commission (VPSC), which public sector agencies are required to comply with when managing gifts, benefits and hospitalities. The Minimum Accountabilities are listed Attachment A of this policy.
Official gifts and items	Includes official gifts and official items such as items with cultural, ceremonial, religious, historic or other significance. Typically we see ceremonial gifts defined as: Official gifts provided as part of the culture and practices of communities and government, within Australia or internationally. Ceremonial gifts are usually provided when conducting business with official delegates or representatives from another organisation, community or foreign Government. Ceremonial gifts are the property of the TAC, irrespective of value, and should be accepted by individuals on behalf of the organisation. The receipt of ceremonial gifts should be recorded on the register but does not need to be published on the TAC's public website.

Gifts, Benefits & Hospitality Policy

Conflict of interest	A conflict of interest exists if you have a private interest that could influence, or reasonably be seen to influence, how you perform your public duties. The conflict can be: • **Actual**: There is a real conflict between an employee's public duties and private interests; • **Potential**: An employee has private interests that could conflict with their public duties. This refers to circumstances where it is foreseeable that a conflict may arise in future and steps should be taken now to mitigate that future risk; or • **Perceived**: The public or a third party could reasonably form the view that an employee's private interests could improperly influence their decisions or actions, now or in the future. See TAC's Conflict of Interest Policy for more detail.
Internal Register	The official record of all declarable offers of gifts, benefits and hospitality made to a public sector organisation and its employees, whether accepted or declined. The full title is 'TAC gifts, benefits and hospitality register'.
Public register	A public register is a record, preferably digital, of a subset of the information contained in a register, for publication as required by the Minimum Accountabilities. The TAC's public register is found on our website: https://www.tac.vic.gov.au/about-the-tac/our-organisation/gifts-benefits-and-hospitality
Responsible person	The person whom the employee/Director notifies of any gift offers or suspected bribery attempts they receive. Also who to seek advice from about this policy and how to comply.
Public official	Public official has the same meaning as section 4 of the Public Administration Act 2004 and includes, public sector employees, statutory office holders and directors of public entities.
Business associate	An individual or body that the public sector organisation has, or plans to establish, some form of business relationship with, or who may seek commercial or other advantage by offering gifts, benefits or hospitality.
Immediate family member	Immediate family includes a spouse (including de facto spouse or same sex partner), or a child (including adopted child, step child), parent, step-parent, grandparent, grandchild or sibling of the Employee or of the spouse of the Employee. This is aligned to the TAC Enterprise Agreement.
Immediate household	Immediate household includes any person living in the Employee's home for at least six (6) months where a significant relationship to the Employee exists other than defined under immediate family.
Official business event	An event hosted by an external organisation that it is in the public interest for an employee to attend. Such invitations are different to gifts, benefits and hospitality offers and include; seminars, conferences and working lunches. Official business events need to have a tangible connection to an employee's role and be directly related to the TAC's work.

Part B. Offers of gifts, benefits or hospitality

4. Do not solicit or seek offers

Consistent with minimum accountability 1, you must not solicit/seek any gift, benefit or hospitality, for yourself or others, if the offer could reasonably be seen as connected to your employment.

5. Integrity test - Offers you must refuse

Consistent with the minimum accountability 2, you must always refuse a gift, benefit or hospitality (token or non-token), if any of the following apply.

Money or similar

The offer is money, used in a similar way to money, or easily converted to money. This could include offers of vouchers, gift cards or cash.

Conflict of interest

The offer gives rise to a conflict of interest (actual, potential or perceived), meaning it could influence, or reasonably be seen to influence, how you perform your public duties. For further information, please see TAC's Conflict of Interest Policy. This includes offers that could be seen as advantaging a supplier in a future procurement.

Public trust

Acceptance of the offer could compromise the public's trust that you'll perform your job in an impartial manner or the public's trust in the impartiality of the TAC or the public sector.

Community expectations

The offer is not consistent with community expectations.

Bribe

The offer could reasonably be seen as a bribe or other inducement. These offers must be reported to the TAC Senior Governance Manager who will report any criminal or corrupt conduct to Victoria Police or the Independent Broad-based Anti-corruption Commission.

Legitimate business reason (non-token offers)

The offer is non-token and there is no legitimate business reason to accept. For non-token offers to be accepted, they must further the conduct of official business or other legitimate goals of the TAC, the public sector or the State.

The TAC also requires the following offers of gifts, benefits or hospitality to be refused.

Repeat offers that cause a conflict of interest

Where repeat/multiple offers (token or non-token) are received from the same person, group or organisation, their combined effect could reasonably be seen as adding up to a conflict of interest and must be refused.

Decisions you are likely to make or influence

The offer is from a person, group or organisation you're likely to make or influence a decision about in the foreseeable future. This could reasonably be seen as a conflict of interest.

The only exception is that you can accept an offer if it is:

- Token hospitality (a basic courtesy)
- A learning opportunity, such as a webinar, and all of the following apply:
  - It is relevant to your work duties and has a legitimate business reason;
  - It is free for all attendees and the covering/discounting of additional costs (travel, accommodation) is not included in the offer; and
  - It is consistent with community expectations.

Offers by suppliers or contractors

Offers from suppliers for free or discounted development opportunities that they were not engaged to provide may not pass the integrity test.

Employees may only accept development opportunities from suppliers where there is a legitimate business reason, attendance meets community expectations and any risk of conflict of interest can be appropriately managed.

Procurement branch

Due to the perceived higher risk, all employees within the centralised procurement branch must refuse all offers of gifts, benefits or hospitality from all people or organisations.

Prizes

Employees are not to enter any 'free' competitions at events attended in a working or official capacity, so as to avoid the difficulty that may arise where a prize is won. An example might include a business card draw at a conference, where the employee has not personally paid to enter the competition.

By contrast however, if a raffle ticket is purchased by the employee and a prize is won, this does not constitute a gift, being that it was not free. It does not need to be included on the register.

Your own judgement

In deciding the appropriate response to an offer, the following resources can also be used to assist in determining if an offer can be accepted:

- Decision Tree – See page 24 of this policy
- GIFT Test – See page 10 of this policy

Further advice can be sought from your manager or the TAC Senior Taxation & Compliance Accountant.

6. Token offers

A token offer is a gift, benefit or hospitality that is of inconsequential or trivial value to both the person making the offer and the recipient (such as basic courtesy/modest hospitality).

Per the minimum accountabilities, token offers are valued less than $50.

If you receive a token offer:

- You can accept the offer if it passes the integrity test.
- You do not need a legitimate business reason to accept.
- Remember, thanks is enough. Do you need to accept?
- You do not need approval from your manager to accept.
- You do not need to declare the offer.
- You are the owner of the gift, benefit or hospitality.

7. Non-token offers

A non-token offer is a gift, benefit or hospitality that is, or may be perceived to be by the recipient, the person making the offer or by the wider community, of more than inconsequential value.

Per the minimum accountabilities, non-token offers are valued more than $50 and must be declared.

If you receive a non-token offer:

- You can accept the offer if it passes the integrity test.
- You must have a legitimate business reason to accept.
- Remember, thanks is enough. Do you need to accept?
- Where possible, you should have prior approval in writing from your manager or delegate to accept.
- You must declare the offer, even if you refuse it.
- The offer and outcome are recorded in the internal register. Certain information may also be published in the online public register.

8. Non-token offer from another public sector organisation

Non-token offer from a Victorian government department

In the course of your work as an employee of the TAC, you might be offered a non-token gift, benefit or hospitality by a Victorian government department, administrative office or the VPSC.

Offers complying with the integrity test can be accepted and do not require declaration. Contrastingly, offers which do not comply with the integrity test must be refused and declared.

Non-token offer from a public entity or other public sector organisation

In the course of your work as an employee of the TAC, you might be offered a non-token gift, benefit or hospitality by another Victorian public sector organisation, such as a public entity.

For example, you might be offered free tickets to an event where the TAC has helped to organise the event or otherwise actively supports the event/organisation.

Offers complying with the integrity test can be accepted. Regardless of whether you accept the non-token offer, you must declare it.

9. Non-token offers which do not require declaration

Generic offers that are refused

In the course of your public duties you may receive generic offers of non-token gifts or benefits, for example SPAM emails or emails targeting TAC employees with offers to attend a seminar or webinar at a discount rate.

In deciding if the generic offer can be accepted, the usual restrictions in the integrity test apply.
Only accepted generic offers require declaration.

Targeted email blasts

Often, generic offers may appear personalised by being addressed to you directly, or through the use of generative language tools that can quickly and believably personalise the body of emails whilst still sending them to a large number of people.

If you receive an email and you are unsure if it is a generic offer, talk to your manager to determine if you need to declare it. Some useful questions to ask when unsure are:

- Do I have a relationship with the person who sent the email?
- Do I have a relationship with the organisation who sent the email?
- Is the offer related to my work or the work of my area of the organisation?

If the answer to all of the above is ‘no’ then it is likely a generic offer.

Multi-employee declaration

Sometimes, the TAC will issue a non-token declaration on behalf of all or some of its employees, for example, an offer to attend a learning opportunity.

If this happens, the relevant employees will advised, as it means they don’t need to make an individual declaration of a non-token offer. This can be a multi-employee refusal or multi-employee acceptance, depending on the offer.

Employees are still responsible for declaring any actual, potential or perceived conflicts of interest that they might have in relation to the offer.

10. Official gifts and items

Official items have cultural, ceremonial, religious, historic, or other significance.
If you accept an official gift or item, you do so on behalf of the TAC.
Official gifts and official items are an exception to the TAC’s culture of ‘thanks is enough’.

Regardless of its monetary value, an official gift or official item:

- Must be declared and recorded in the internal register, however it will not usually be published in the online public register; and
- Should then be delivered to your GM or EGM who will manage the gift in the appropriate manner, which may involve donating it to charity or putting it on display in TAC’s premises.

The exception to this is the offer of an official item to recognise an employee's work or contribution which may be retained provided that all of the following apply:

- It is the express wish of the giver;
- It benefits the TAC's relationship with the giver;
- It is appropriate given the significance and value of the item;
- It would be consistent with community expectations ;
- It is unlikely to bring you or the TAC into disrepute; and
- Your manager or, depending on the gift, an appropriately senior delegate gives written approval.

11. Offers to the TAC

Sometimes offers are made to the TAC itself (eg. offers of equipment).

In deciding whether to accept such an offer, the TAC will take into account the integrity test and will carefully scrutinise:

- The people or organisation making the offer;
- The nature and circumstances of the offer; and
- The level of public benefit if the offer is accepted.

The TAC must reject any offer that is not consistent with community expectations.

Official items

If an offer of an official item is accepted by a TAC employees, it becomes the property of the TAC, with some exceptions (see above). The TAC will decide what to do with each official item that comes into its possession according to the nature of the item and TAC policies.

Reward and recognition offers

Sometimes, an offer is made to provide the TAC with a benefit like discounts, free tickets or equipment for employees. The TAC may decide to accept the offer for reward and recognition purposes after taking into account the above factors and any other relevant requirements of this policy.

12. Decision to accept or refuse an offer – GIFT Test

The following GIFT Test is a helpful guide in assessing whether to accept or refuse an offer.
Note, these are meant to be useful prompts only, any offers listed in the integrity test must be declined.

G	**Giver**	**Who is offering the gift, benefit or hospitality and what is their relationship to me?** • Does my role require me to select suppliers, award grants, regulate industries or determine government policies? • Could the person or organisation benefit from a decision I make?
I	**Influence**	**Are they seeking to gain an advantage or influence my decisions or actions?** • Has the gift, benefit or hospitality been offered to me publicly or privately? • Is it a courtesy or a token of appreciation or a valuable non-token offer? • Does its timing coincide with a decision I am about to make?
F	**Favour**	**Are they seeking a favour in return for the gift, benefit or hospitality?** • Has the gift, benefit or hospitality been offered honestly? • Has the person or organisation made several offers over the last 12 months? Would accepting it create an obligation to return a favour?
T	**Trust**	**Would accepting the gift, benefit or hospitality diminish public trust?** • How would the public view acceptance of this gift, benefit or hospitality? • What would my colleagues, family, friends or associates think?

13. Declaring gift, benefit and hospitality offers

Declaration form

In respect of most non-token offers ($50 or more) of gifts, benefits and hospitality received by a TAC employee, a declaration form must be completed, regardless of whether the offer was accepted or declined.

This declaration should be completed by the employee in a timely manner, ideally within **21 days of the offer.**

An editable version of this declaration form is available on inTAC.

Legitimate business reason for accepting a non-token offer

The legitimate business reason for accepting a non-token offer must be recorded at label 8 on the declaration form. The reason must contain sufficient detail to link the acceptance of an offer to the individual's work functions and/or benefit to the TAC, public sector or State.

The following is an example of an acceptable legitimate business reason for accepted offers:

"I was responsible for evaluating and reporting outcomes of the TAC's Partnership funding of Event A. I accepted an invitation from the TAC partner, and attended Event A in an official capacity to report back to the TAC on the event and activation outcomes."

Contrastingly, *'networking'* or *'maintaining stakeholder relationships'* are unacceptable legitimate business reasons for accepted offers.

Declaration form approval and submission

Once an employee recipient has declared an offer using the declaration form, it should then be forwarded to the relevant approver of the employee, as outlined in the table below.

Offer recipient	Authorised Approver
Board Chair	Audit Committee Chair
CEO and Other Board Directors	Board Chair
Executive General Manager	CEO
General Manager	Executive General Manager
TAC Employees – Clients	Group General Manager
All Other TAC Employees	Executive General Manager

Once signed by the relevant approver, the declaration must be submitted to the Senior Taxation & Compliance Accountant for population onto the Register.

14. Access to records

Access to the internal register is restricted to the TAC Finance team and the Senior Taxation & Compliance Accountant is responsible for the registers population and maintenance.

A copy of the register will be issued at least twice a year to TAC GMs/EGMs to attest to completeness and accuracy of the details provided.

The public has a right to access documents relating to the provision of gifts, benefits and hospitality under the Freedom of Information Act 1982. The public register, published annually on the TAC's website, contains a subset of the information detailed in the TAC's internal register in accordance with minimum accountability 14.

Part C. Providing gifts, benefits and hospitality

Gifts, benefits and hospitality may be provided when welcoming guests, to facilitate the development of business relationships, further business outcomes and to celebrate achievements.

15. Integrity test - Providing offers

When providing a gift, benefit or hospitality on behalf of the TAC, individuals must ensure:

- It is offered for a legitimate business benefit that furthers the conduct of official business or other legitimate goals of the TAC, the public sector or the State;
- It does not raise an actual, potential or perceived conflict of interest;
- Any costs are proportionate to the benefits obtained for the State; and
- The event would be considered reasonable and consistent with community expectations.

The following HOST test questions help in assist to help you assess if providing a particular gift, benefit or hospitality would comply with the above integrity test.

H	**Hospitality**	• To whom is the gift or hospitality being provided? • Will recipients be external business partners, or individuals of the host organisation?
O	**Objectives**	• For what purpose will hospitality be provided? • Is the hospitality being provided to further the conduct of official business? • Will it promote and support government policy objectives and priorities? • Will it contribute to staff wellbeing and workplace satisfaction?
S	**Spend**	• Will public funds be spent? • What type of hospitality will be provided? • Will it be modest or expensive, and will alcohol be provided as a courtesy or an indulgence? • Will the costs incurred be proportionate to the benefits obtained? • Is an external venue necessary or can we host in our offices? • Does the size of the event and number of attendees align with the intended outcomes? • If a gift is to be given, is it symbolic rather than financial in value?
T	**Trust**	• Will public trust be enhanced or diminished? • Could you publicly explain the rationale for providing the gift or hospitality? • Will the event be conducted in a manner which upholds the reputation of the public sector? • Have records in relation to the gift or hospitality been kept in accordance with reporting and recording procedures?

16. Pre-approval requirements

Incurring hospitality

The provision of all hospitality must be pre-approved in accordance with the internal and external hospitality guidance below.

Hospitality funded/provided for partners

Hospitality should not be funded/provided by the TAC for partners, spouses or other family members of employees, unless approved by the CEO.

Supply of alcohol

The CEO will consider the provision of alcohol on a case by case basis, and must pre-approve any alcohol expenditure before it is incurred. As the type of function requiring the supply of alcohol may vary, so will the quantity, quality and expenditure on purchases. Appropriate guidance must be obtained from the relevant EGM, GM or CEO.

17. Processes for providing gifts, benefits and hospitality

The TAC has processes and procedures for providing gifts, benefits and hospitality. These requirements must be complied with and are as follows.

Modest and prudent expenditure

The level of hospitality and the cost incurred must be relative to the level of importance of the participants or potential benefits accrued to the TAC. This means ensuring that hospitality costs are kept to a minimum and catering/entertainment arrangements are appropriate for the nature of the event.

External hospitality

External hospitality is an activity to help foster the conduct of public business with persons outside of the TAC. These persons may include clients, business partners, suppliers and contractors.

External hospitality may involve, but is not limited to, hospitality provided during activities, events and meetings hosted by the CEO, EGMs, GMs or a direct report of an EGM/GM.

The primary purpose of these activities is to foster the strategic and operational goals of the TAC. It may include people from the business, government and academic sectors as well as those who have provided services to the agency either at no charge or at token cost to show appreciation for their time and effort.

Such hospitality may occur in the workplace, at seminars, conferences or in restaurants and other venues, and are characterised by the provision of meals and/or beverages. The provision must also be at a cost and in a form and manner that is appropriate to the nature of that interest and business purpose.

External hospitality is prohibited where it involves only TAC employees who are not the CEO, EGM, GM, or a direct report of a GM/EGM. However, external hospitality may be permitted for these employees if appropriate pre-approval is obtained from the CEO, EGM or GM.

Internal hospitality

Internal hospitality is an activity funded by the TAC for the health and wellbeing of the TAC staff.

Internal hospitality may occur in the workplace or at function venues and may include, but is not limited to, meals and/or beverages for training sessions/conferences, retreats, agency forums, functions to recognise and reward staff and working lunches held at the TAC premises.

The provision of internal hospitality must also be at a cost and in a form and manner that is appropriate to the nature of the activity. It should also abide by the principle that it be modest and prudent, and properly balance the public interest in an efficient and professional public service with the responsible use of public funds.

Internal hospitality is prohibited where it involves only TAC employees who are not the CEO, EGM, GM, or a direct report of a GM/EGM. However, internal hospitality may be permitted for these employees if appropriate pre-approval is obtained from the CEO, EGM or GM.

Catering

Catering may be provided at functions for external guests subject to the following criteria:

- There is a real benefit to the organisation;
- The expenditure is modest and proportionate to the benefit;
- It is not excessive;
- It is not too frequent, and;
- It is consistent with community expectations.

Responsible service of alcohol

The default position of the TAC is that alcohol expenditure should not be incurred. However in the extremely rare and limited occasion where alcohol may be provided, the TAC event organiser/s must be aware of the associated requirements regarding the responsible serving of alcohol. Please refer to the following for current advice:

- Occupational Health and Safety Act 2004
- The Australian Alcohol Guidelines (National Health and Medical Research Council)
- Liquor Control Reform Act 1998
- Relevant Codes of Conduct and TAC policies.

Conduct during hospitality

Consistent with minimum accountability 7, if you participate in hospitality in your public sector role you must:

- demonstrate professionalism in your conduct
- uphold your duty of care to other participants

Tipping

Domestic tipping is explicitly prohibited.

Overseas tipping is permitted where it would normally be appropriate, such as a cultural setting where tipping is a customary practice. Tips should not exceed an amount or rate that is customary in the international location being visited, and should be confirmed with Finance prior to travel.

TAC-funded gifts

Upon the death of an employee or an employee's immediate family member, the TAC can fund the purchase of flowers, a hamper or a donation to charity as per the family's request.

This expenditure is limited to $100 plus delivery however, the CEO has the discretion to increase this limit where appropriate.

A vendor invoice or employee expense reimbursement must be submitted to Finance for processing.

Recognising other life events

Should employees choose to recognise life events relating to their colleagues, such as the birth of a child or a marriage etc., any associated gift purchases (such as flowers) or catering for morning or afternoon tea are to be self-funded via staff collection.

Rewards and recognition

Gifts may be provided to employees as a reward and recognition. For example, for each 5 year service milestone, an employee is eligible to receive a Service Award. The Reward and Recognition Guidelines issued by People, Culture and Engagement should be referred to in determining the appropriateness and amount of employee gifts provided to employees for rewards and recognition.

Auditable records

All decisions regarding hospitality spend are recorded in TAC's financial management systems and are made readily available for scrutiny by both internal and external auditors. In addition, corporate hospitality documentation, receipts and invoices are routinely sought under Freedom of Information.

Providing official gifts and items

Before providing an official gift or item, make enquiries to ensure it will be appropriate to do so.

Part D. Policy review, communication and compliance

18. Policy review and approval

The Gifts, Benefits and Hospitality Policy will be reviewed on an annual basis by the Senior Taxation & Compliance Accountant, and will be submitted to the Audit Committee and Board for review and approval.

19. Policy access and communication

The Policy, declaration form and associated training modules will be communicated and made available to each employee and contractor of the TAC through the TAC intranet and internal newsletters.

In accordance with minimum accountability 11, employees should, where appropriate, communicate TAC's policy position to business stakeholders with respect to their offering of gifts, benefits and hospitality. This includes requesting business stakeholders to refrain from making offers that create an actual or perceived conflict of interest, or which provide no legitimate business benefit.

20. Policy compliance

In accordance with minimum accountability 12, the administration and quality control of TAC's Gifts, Benefits and Hospitality Policy, processes and register will be reported annually to the Audit Committee. This will include an analysis of the gifts, benefits and hospitality risks (including repeat offers from the same source and offers from business associates), risk mitigation measures and any proposed improvements.

21. Policy breaches

Internal management of breach

The TAC encourage you to speak up if you believe a there is a past, current or potential future breach of this policy by immediately notifying your manager or the Senior Manager Governance & Integrity. This enables the TAC to assess how best to mitigate the risk (eg. Arranging the return of a gift).

Alternatively, you can also report any allegations of fraud, corruption or other integrity issues anonymously here.

The TAC will respond to alleged breaches of this policy consistent with the Act, the code, this policy and any other obligations that apply. The TAC's response will be graduated, fair, reasonable and proportionate. Dealing with the matter may include:

- No action taken;
- On an informal basis, for example, through education or counselling;
- Through a performance management process or similar; or
- If other methods are not appropriate, through a misconduct process.

A finding of misconduct may amount to a breach of the code of conduct and serious misconduct can result in termination of employment.

Contractors may be subject to contract renegotiation or termination.

If a criminal offence may have occurred, the Victorian or Federal Police may investigate and prosecute.

IBAC and the Victorian Ombudsman

Alternatively, if you believe corrupt or improper conduct is occurring, you can make a complaint directly to the Independent Broad-based Anti-corruption Commission (IBAC) or the Victorian Ombudsman. Sometimes this can occur on a whistle-blower basis as a public interest disclosure.

The TAC must always:

- Actively support and protect employees who speak up in good faith
- Take decisive action, including possible disciplinary action, against anyone who discriminates against or victimises an employee who speaks up in good faith
- Respond in a constructive manner to the information provided.

Supporting materials

The following documents and relevant legislation support and are to be used in conjunction with this policy:

TAC policies, procedures, and guidelines
TAC Conflict of Interest Policy TAC Procurement Policy and Guides TAC Reward and Recognition Guidelines TAC Invoice Processing Policy TAC Reimbursement Policy TAC Domestic Travel Policy TAC International Travel Policy

Relevant legislation
Code of Conduct for Victorian Public Sector Employees (2015) Code of Conduct for Directors of Victorian Public Entities (2024) Victorian Government Purchasing Board Policies VPSC Minimum Accountabilities and Model Policy Public Administration Act 2004 Public Records Act 1973 Financial Management Act 1994 Freedom of Information Act 1982 Liquor Control Reform Act 1998 The Australian Alcohol Guidelines (National Health and Medical Research Council) Occupational Health and Safety Act 2004

Version history

Issue No	Comments	Review	Effective	Authorised by
Issue 1	Updated to reflect VPS updated guidance and model policy on Gifts, Benefits and Hospitality in May 2024.	Aug 2024	Aug 2024	TAC Board
Issue 2	Updated to include additional guidance beyond minimum accountabilities that are outlined in the VPS model policy. Structure of policy modified to align with VPS model policy.	Apr 2025	Apr 2025	TAC Board

Attachment A - Minimum Accountabilities

You must comply with the minimum accountabilities when responding to all offers of gifts, benefits or hospitality (token or non-token), including offers from other public sector organisations.

Minimum accountability 1 – Do not solicit offers

You must not solicit (seek) any gift, benefit or hospitality, for yourself or others, if the offer could reasonably be seen as connected to your employment.

Minimum accountability 2 – Offers you must refuse

You must always refuse a gift, benefit or hospitality (token or not token) if any of the following apply:

1. **Money or similar**

You must refuse the offer if it is money, used in a similar way to money, or easily converted to money.

2. **Conflict of interest**

You must refuse the offer if it gives rise to a conflict of interest (actual, potential or perceived). This means you must refuse the offer if it could influence, or reasonably be seen to influence, how you perform your public duties.

3. **Public trust**

You must refuse the offer if it could compromise the public's trust that you will perform your public duties in an impartial manner or the public's trust in the impartiality of your organisation or the public sector.

4. **Community expectations**

You must refuse the offer if it is not consistent with community expectations.

5. **Bribes**

You must refuse the offer if it could reasonably be seen as a bribe or other inducement.

Report the offer to the head of your public sector organisation or their delegate (who should report any criminal or corrupt conduct to Victoria Police or the Independent Broad-based Anti-corruption Commission).

6. **Legitimate business reason – non token offers**

Even if the offer complies with all the other requirements above, you must refuse a non-token offer unless there is a legitimate business reason to accept it. The offer must further the conduct of official business or other legitimate goals of your organisation, the public sector or the State.

Minimum accountability 3 – Declare all non-token offers

If you receive a non-token offer (valued at $50 or more), you must:

- Declare the offer in writing, even if you refuse it; and
- Always refuse the offer unless it complies with minimum accountability 2 and you have approval as set out in your organisation's policy.

The offer and outcome will be recorded on the organisation's official internal register and in the public register.

If a joint offer is made by multiple people the total value of the offer is used to determine its worth, not the value of each individual contribution.

Attachment B
Minimum Accountabilities – Providing Offers

The following minimum accountabilities relate to providing gifts, benefits and hospitality on behalf of your organisation. They apply when making any offer of a gift, benefit or hospitality, including an offer to another Victorian public sector organisation.

Minimum accountability 4 – Business purpose

You must ensure that any gift, benefit and hospitality (token or non-token) you provide on behalf of your organisation is provided for a business purpose, in that it:

- Furthers the conduct of official business or other legitimate organisational goals; or
- Promotes and supports government policy objectives and priorities.

Minimum accountability 5 – Cost and community expectations

You must ensure that the cost of providing a gift, benefit or hospitality is:

- Proportionate to the benefits obtained for the State; and
- Would be considered reasonable in terms of community expectations.

Minimum accountability 6 – Conflicts of interest

You must ensure that you do not provide a gift, benefit or hospitality unless:

- No conflict of interest exists (actual, potential or perceived); or
- You declare a conflict and your organisation develops a management plan that explicitly allows you to provide it.

Minimum accountability 7 – Behaviour

You must ensure that when hospitality is provided, participants:

- Demonstrate professionalism in their conduct; and
- Uphold their obligation to extend a duty of care to other participants.

If you are a participant who is accepting hospitality, you must also comply with these standards.

Attachment C
Minimum Accountabilities - Head of Public Sector Organisation

The head of a public sector organisation (ie. CEO) must comply with the following requirements, in addition to the other minimum accountabilities.

Minimum accountability 8 – Culture and good practice

You must model good practice and foster a culture of integrity.

Minimum accountability 9 – Policies and processes

You must establish, implement and review organisational policies and processes for the effective management of gifts, benefits and hospitality.

Your organisation's policy must comprehensively address the minimum accountabilities.

You must ensure that the requirements in your organisation's gifts, benefits and hospitality policy are at least as strong as those in the minimum accountabilities.

The VPSC recommends that your organisation:

- Adopt the gifts benefits and hospitality model policy and model forms published by the VPSC
- Where appropriate, adapt them to take into account your organisation's functions and any requirements in its establishing documentation.

When an employee speaks up in good faith you must ensure that your organisation's policy and procedures require the organisation to:

- Actively support and protect employees who speak up in good faith about a possible breach of the policy;
- Take decisive action, including possible disciplinary action, against anyone who discriminates against or victimises an employee who speaks up in good faith; and
- Respond in a constructive manner to the information provided.

Minimum accountability 10 – Communicating to employees

You must ensure that your organisation's policy and related processes are communicated effectively to employees.

This includes communicating that a breach of the policy may constitute a breach of a binding code of conduct and, where appropriate, may result in disciplinary action. In some circumstances, a breach may constitute criminal or corrupt conduct.

Minimum accountability 11 – Communicating to business associates

You must ensure that a clear policy position is established and communicated to business associates on the offering of gifts, benefits and hospitality to employees, including the possible repercussions for a business associate acting contrary to the organisation's policy position.

The information provided to (potential) suppliers should include:

- What constitutes a gift, benefit or hospitality;
- The organisation's policy;
- That the organisation discourages the making of offers; and
- Any whole of Victorian Government supplier codes of conduct.

Minimum accountability 12 – Reports to audit committee

You must report at least annually to the organisation's audit committee on the administration and quality control of its gifts, benefits and hospitality policy, processes and internal register.

This report must include a copy of the internal register, analysis of the organisation's gifts, benefits and hospitality risks (including repeat offers from the same source and offers from business associates), risk mitigation measures and any proposed improvements.

Minimum accountability 13 – Internal register

You must ensure that an official internal register of non-token gifts, benefits and hospitality offered to employees is established and maintained.

At a minimum, the register must record sufficient information to:

- Effectively monitor, assess and report on the minimum accountabilities; and
- Meet the information requirements for the public register.

Minimum accountability 14 – Publishing organisation's policy and the public register

You must ensure that the following documents are available to the public:

- Your organisation's gifts, benefit and hospitality policy; and
- The public register of reportable gift offers received.

If your organisation has an external website the policy and public register must be published on it. If no public website exists, other reasonable arrangements must be made to ensure the information is available to the public.

The public register should cover the previous financial year and be published within four months of each new financial year.

The public register must at a minimum contain the following reportable information:

- All non-token offers, whether they were accepted or not
- The date each non-token offer was made
- The position of the recipient
- The position and organisation of the person making each offer
- Where possible, whether the offeror is a business associate of the organisation
- A description of each offer and its value
- Whether the offer was accepted or declined.
- If accepted, the business reason for doing so.

Attachment D
Gifts, Benefits and Hospitality Declaration Form

Transport Accident Commission
Gifts, Benefits and Hospitality Declaration

This declaration form supports the TAC's Gifts, Benefits and Hospitality Policy. Employees must declare all qualifying non-token offers of gifts, benefits and hospitality (whether accepted or declined). This declaration must be signed by the relevant approver in accordance with the Policy. For most employees, this will be your General Manager or Executive General Manager.

Individual to complete	
1. Declaration date	
2. Name: Role: Division:	
Details of the gift, benefit or hospitality	
3. Date offered	
If offer declared outside of 21 day timeframe, provide reason for delay	
4. Describe the gift, benefit or hospitality offered	
5. Estimated or actual value	
6. *Offered by:-* Name: Role: Organisation: Business Associate (Y/N):	
Reason for making the offer (sufficient detail required): (eg. "Kelly is responsible for evaluating and reporting outcomes of the TAC's sponsorship of Event A. Kelly attended Event A in an official capacity and reported back to the TAC on the event." Is the offer a ceremonial gift? Provide details if so.	
7. Would accepting the offer: a) create an actual potential or perceived conflict of interest exist (Y/N); or b) bring you, the organisation or the public sector into disrepute (Y/N)? (If the answer to either of the above is "YES", then the offer **MUST** be declined in accordance with the minimum accountabilities) *Note: Consider your current decision making responsibilities with the stakeholder. You should answer "YES" if accepting the offer has an actual or perceived influence on your decisions, for example with an active procurement activity.*	*Detail of conflict of interest:* a) b)

8. Is there a legitimate business benefit to the TAC, public sector or State for accepting the offer. (If NO then offer must be declined, and if YES then the business benefit must be detailed, in accordance with the minimum accountabilities. Even if a legitimate business benefit, consider whether it is necessary to accept the offer, or if "thanks is enough")	*Sufficient detail of business benefit:*

9. Decision regarding offer:

☐ Declined or ☐ Retained or ☐ Transferred to TAC's ownership

Comments:

Signature of recipient: **Date:**

Relevant approver in accordance with the Gifts, Benefits and Hospitality Policy to complete (for most employees, this will be your General Manager or Executive General Manager)	
1. Name: Role: Division:	
Complete if individual <u>accepted</u> offer	
2. I have reviewed this declaration form and confirm that, to my knowledge, accepting this offer: a) does not raise an actual, potential or perceived conflict of interest for the individual or myself; **and** b) will not bring the individual, myself, the organisation or the public sector into disrepute; **and** c) will provide a clear business benefit to the organisation, the public sector or the State.	Signature: Date:
Complete if individual <u>declined</u> offer	
3. I have reviewed this declaration form and submitted it for inclusion on the TAC's gifts, benefits and hospitality register.	Signature: Date:
Completed form to be submitted for inclusion on the organisation's gifts, benefits and hospitality register.	

Gifts, benefits and hospitality register updated	
Name: Role: Division:	Signature: Date:

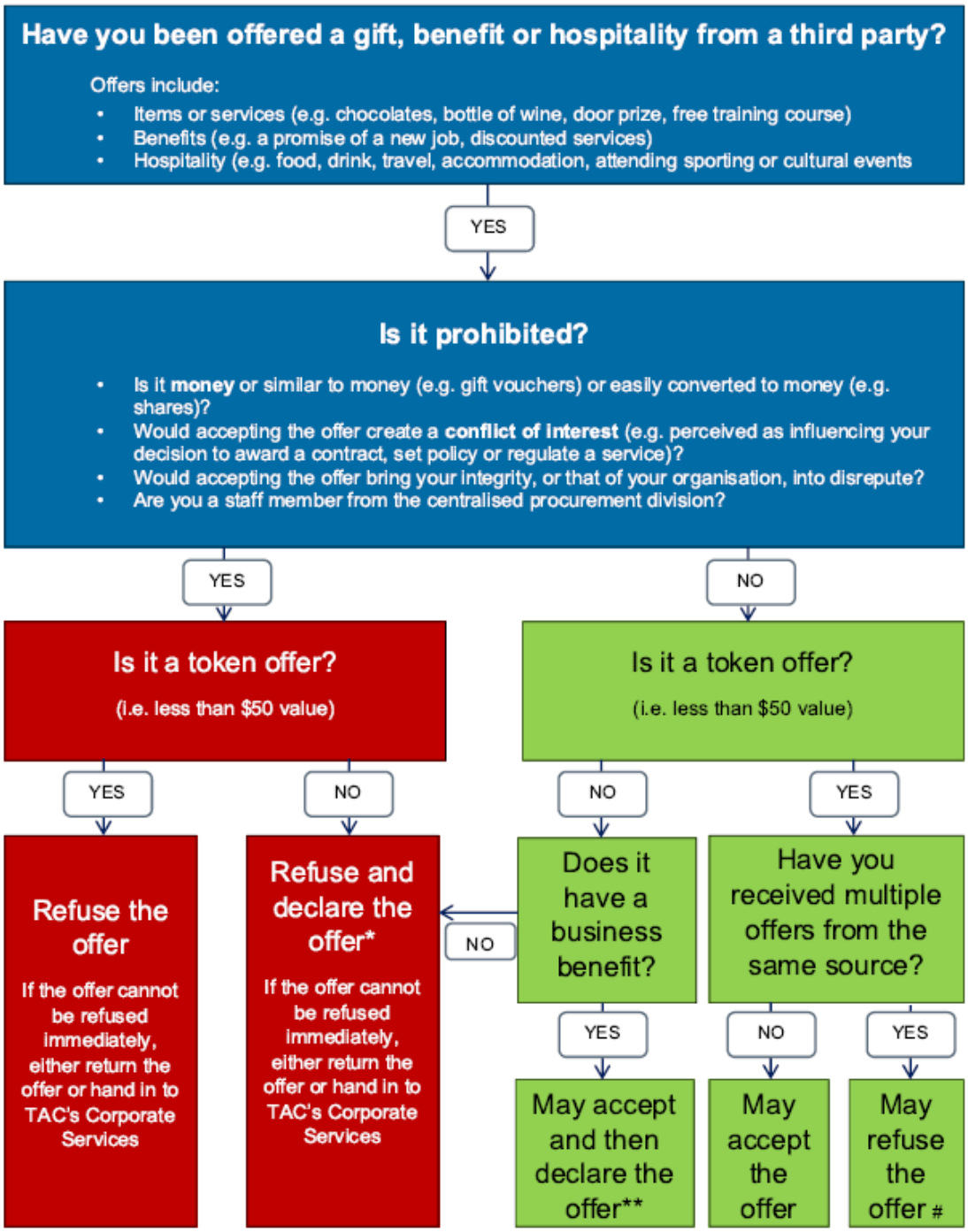
Gifts, Benefits & Hospitality Policy

Attachment E
Gifts, Benefits and Hospitality Public Register

Transport Accident Commission - Gifts, Benefits and Hospitality Public Register

Date offered	Offered to: Position Description Division	Description of the gift, benefit or hospitality	Estimated or actual value	Offered by: Position Description Organisation Name	Is the person or organisation making the offer a business associate of the organisation? (Y/N) (consider whether their offer is consistent with the organisation's policy)	Is there a legitimate business benefit to the organisation, public sector or State for accepting the offer, i.e. does it meet the following: a) it was offered during the course of the individual's official duties; and b) it relates to the individual's official responsibilities; and c) it has a benefit to the organisation, public sector or State (If NO then offer must be declined, and if YES then the business benefit must be detailed, in accordance with the minimum accountabilities).	Decision regarding the offer: a) declined or accepted (state which) b) ownership (e.g. state whether individual retained; was transferred to organisation's ownership; returned to offeror etc.)

Attachment F
Gifts, Benefits and Hospitality Decision Tree



* Generic, bulk invitations that are declined (e.g. spam email offers) do not need to be declared
** Hospitality from Victorian public sector organisations provided as part of official business does not need to be declared
\# Consider potential conflict of interest before accepting multiple token offers from the one source.