

Reportable Gifts and Benefits Procedure

Section 1 - Purpose and Scope

(1) This Procedure outlines The University of Queensland's (UQ) requirements for giving, receiving and reporting gifts and benefits.

(2) This Procedure applies to all UQ staff and Senate Members, and should be read in conjunction with UQ's [Financial Reporting and Disclosure Policy](#), [Staff Code of Conduct Policy](#) and [Conflict of Interest Policy](#).

Section 2 - Process and Key Controls

(3) UQ staff and Senate Members:

- a. may give and receive gifts or benefits on behalf of UQ; and
- b. must declare a reportable gift or benefit that is given or received on behalf of UQ.

(4) Gifts received by UQ staff and Senate Members remain the property of UQ unless approved or excluded in accordance with the requirements of this Procedure.

(5) Gifts or benefits that are given on behalf of UQ to UQ staff or a Senate Member must be considered for fringe benefit tax implications.

Section 3 - Key Requirements

Giving and Receiving Gifts or Benefits

(6) UQ staff and Senate Members must not give or receive any gift or benefit (irrespective of its value) that may affect, or could be reasonably perceived to affect, the independent and impartial performance of their official UQ duties.

(7) UQ staff and Senate Members must consider the following before giving or receiving any gift or benefit:

- a. public perception of why the gift or benefit is being given or received;
- b. UQ values and UQ's [Staff Code of Conduct Policy](#);
- c. obligations under UQ's [Conflict of Interest Policy](#); and
- d. cultural and legal ramifications, particularly if the gift or benefit is given or received in a foreign country.

(8) The 'Decision Making Guide' in the appendix of this Procedure will assist staff and Senate Members determine under which circumstances it is appropriate to give or receive a gift or benefit.

Reportable Gifts and Benefits

(9) A reportable gift or benefit is:

- a. any money, property, travel, entertainment, hospitality, item or other token of appreciation or favour with a

value of more than \$250 (or foreign currency equivalent), which is:

- i. offered to a UQ staff member or Senate Member, and accepted at a later date; or
- ii. received by a UQ staff member or Senate Member; or
- iii. given by a UQ staff member or Senate Member to:
 - an external party;
 - another UQ staff member or Senate Member; or
- b. a series of such gifts or benefits received from a single donor or given to a single recipient within a calendar year, where the total value is more than \$250 (or foreign currency equivalent); or
- c. an offer of tangible or non-tangible beneficial or favourable treatment, irrespective of its monetary value, from an external party to a UQ staff member or Senate Member.

Reportable Gift Declarations

(10) UQ staff and Senate Members that give or receive a reportable gift or benefit must complete a:

- a. Reportable Gift(s) Made Declaration; or
- b. Reportable Gift(s) Received Declaration.

(11) The declaration must be provided to the Chief Financial Officer within 14 days of the gift or benefit being given or received.

(12) In the case of a series of gifts or benefits, the declaration must be provided to the Chief Financial Officer within 14 days of giving or receiving the total value of the gift or benefit exceeding \$250 (or foreign currency equivalent) within a calendar year.

(13) Declarations to the Chief Financial Officer must be made in writing and sent to cfo@uq.edu.au.

Ownership of Gifts

Tangible Gifts

(14) Any tangible gift received by UQ staff or Senate Members in their official UQ capacity is considered the property of UQ.

(15) UQ staff and Senate Members may retain a tangible gift if the value of the gift:

- a. does not exceed \$250 (or foreign currency equivalent); or
- b. exceeds \$250 (or foreign currency equivalent), and approval is obtained:
 - i. for staff – from the head of their Organisational Unit; or
 - ii. for Senate Member – from the Chancellor; and
 - iii. they reimburse UQ the amount of the value of the gift above \$250 (or foreign currency equivalent). In the case of a series of tangible gifts being received from a single donor, the amount to be reimbursed is the value of all tangible gifts received from the donor in the calendar year above \$250 (or foreign currency equivalent).

Intangible Gifts

(16) An intangible gift may be accepted and retained by the recipient without reimbursement to UQ, subject to approval:

- a. for staff – from the head of their Organisational Unit;

- b. for Senate Members – from the Chancellor

Cultural and Historical Gifts

(17) Gifts of cultural or historical significance remain the property of UQ regardless of their value.

Fringe Benefits Tax (FBT)

(18) Gifts and benefits given by UQ to UQ staff or Senate Members or their associates (e.g. spouse, partner, relative) may have fringe benefits tax (FBT) implications. The [Taxes Procedure](#) and [Fringe Benefits Tax \(FBT\) Guide](#) provide further information regarding the correct application of and compliance with FBT legislation. Contact the Taxation Unit in the Finance and Business Services Division for assistance with FBT implications (fbs-tax@uq.edu.au).

Section 4 - Roles, Responsibilities and Accountabilities

UQ Staff and Senate Members

(19) UQ staff and Senate Members are responsible for:

- a. considering how giving or receiving gifts or benefits may affect, or be reasonably perceived to affect, the independent and impartial performance of their official UQ duties;
- b. declaring reportable gifts or benefits in accordance with this Procedure; and
- c. ensuring gifts or benefits are only personally retained in accordance with this Procedure.

Finance and Business Services Division

(20) The Corporate Finance unit within the Finance and Business Services Division is responsible for receiving and maintaining records of reportable gift disclosures sent to the Chief Financial Officer.

Section 5 - Monitoring, Review and Assurance

(21) The Corporate Finance unit will:

- a. regularly review the 'gifts given' general ledger account for any gifts exceeding \$250 (or foreign currency equivalent) and confirm that the required disclosure was made; and
- b. monitor the ongoing currency and relevance of this Procedure to ensure that it adequately addresses the management of reportable gift and benefits disclosure at UQ.

Section 6 - Recording and Reporting

(22) All reportable gift and benefits declarations made to the Chief Financial Officer will be recorded and held by Corporate Finance.

Section 7 - Appendix

Decision Making Guide

(23) See attached ['Decision Making Guide' diagram](#)

Definitions

Term	Definition
Cultural and historical gift	May include artworks, rare books, artefacts, antiquities, scientific specimens and instruments.
Gift or benefit	An item given or received without expectation of payment or return (may be tangible or intangible).
Intangible gift or benefit	Non-physical items with no lasting value, including but not limited to: <ul style="list-style-type: none">• Entertainment and hospitality• Tickets to events• Transport and accommodation• Conference fees.
Staff	Continuing, fixed-term, research (contingent funded) and casual staff members.
Tangible gift	Physical items with lasting value.
Value	The assessed value of the gift based on its purchase price, market value or estimated value from a reputable source.

Status and Details

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