

Disclaimer: This is guidance material only and does not replace reading the legislation. For further information refer to the legislation. Please check the website for updates and other information.

Gifts of government property

At a glance

- Section 5.6 of the Government Sector Finance Act 2018 (GSF Act) provides that a person handling government resources cannot make a gift of government property unless:
 - (a) The property was acquired or produced to use as a gift,
 - (b) The gift has been authorised by the Treasurer in writing,
 - (c) The gift was made in accordance with the Treasurer's directions, or
 - (d) The gift was authorised by or under any law
- The circumstances in which a "gift" is made may be clarified in regulations. Treasury does not presently intend to issue regulations for this purpose.
- The [Treasurer's Direction](#) on gifting of government property has been issued to specify circumstances for the purposes of s5.6(1)(c) above, and requires gifting to be made in accordance with specific values and principles and that records are maintained.

What is a gift and when is gifting permitted?

A "gift" is a thing that would be a "gift" on the ordinary meaning of that term. In addition, regulations may prescribe additional things (or kinds of things) as a 'gift' for the purposes of these restrictions; and/or exclude things from the concept of a "gift".

Under section 5.6, of the GSF Act, making a gift of government property is permitted when:

- property was acquired or produced to use as a gift, or
- the gift is authorised by the Treasurer in writing, or
- the gift is made in accordance with Treasurer's directions, or
- the gift is authorised by or under any law.

Gifting of government property is otherwise prevented.

Do these provisions apply to my Agency?

All employees of GSF agencies are required to comply with the provision when handling government property. This includes all employees and officers engaged under the Government Sector Employment Act 2013. Generally, public sector employees should not accept or provide gifts if doing so can create a real, or apparent, conflict of interest.

Have the provisions relating to Gifts of Government property commenced?

Yes. Section 5.6 of the GSF Act commenced on 1 July 2019.

Is there a Treasurer's Direction relating to gifting of government property?

Yes. The Treasurer's Direction on gifting of government property (TD20-01 Gifts of government property) was issued on 17 February 2020.

The Treasurer's Direction:

- specifies circumstances in which a person handling government resources may make a gift of

- government property (for the purposes of section 5.6(1)(c) of the GSF Act);
- ensures that such gifts of government property are made in accordance with specified values and associated principles; and
- requires the accountable authority for a GSF agency to maintain records of gifts made for or on behalf of the agency.

GSF agencies should familiarise themselves with the requirements within the Treasurer's Direction.

Need more information?

For more detail, please refer to the following sections in the GSF Act:

- Part 5 Expenditure
- Division 5.2 s5.6 Gifts of government property

Email the Legislation team at Legislation@treasury.nsw.gov.au