



22 August 2025

[REDACTED]  
[REDACTED]  
[REDACTED]

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 28 July 2025. You requested the following:

*A copy of your agency's gift register covering the period 1 January 2023 to today, including:*

- *Date gift was received and by who*
- *Description of the gift*
- *Estimated value (if known)*
- *Name of the person or organisation who provided the gift*
- *Recipient's role or team within the agency*
- *Whether the gift was accepted, declined, or otherwise disposed of*

*A copy of your agency's current policy or guidelines relating to the acceptance, declaration, or handling of gifts, hospitality, or koha.*

### **Inland Revenue's Gift register**

I have attached as **Appendix A**, a table that details the gifts received by Inland Revenue staff for the period 1 January 2023 to 28 July 2025.

Individuals' names have been withheld and replaced with 'Individual Inland Revenue customer' under section 9(2)(a) of the OIA.

Some information has also been withheld under section 18(c)(i) of the OIA, as making the requested information available would be contrary to section 18(3) of the Tax Administration Act 1994 (TAA). The Commissioner of Inland Revenue is not required to disclose any item of revenue information if the release of the information would adversely affect the integrity of the tax system or prejudice the maintenance of the law.

Please note the final four entries in the table have yet to be reviewed by the respective Deputy Commissioners responsible for the business areas concerned (any entries by Deputy Commissioners are reviewed by Inland Revenue's Commissioner). This is done on a quarterly basis as part of the gifts and hospitality reporting process.

As required by section 9(1) of the OIA, I have considered whether the grounds for withholding the information requested is outweighed by the public interest. In this instance, I do not consider that to be the case.

### **Inland Revenue's Gifts and Hospitality Policy**

Please find enclosed a copy of Inland Revenues *Gifts and Hospitality Policy* document, attached as **Appendix B**.

### **Right of review**

If you disagree with my decision on your OIA request, you have the right to ask the Ombudsman to investigate and review my decision under section 28(3) of the OIA. You can contact the office of the Ombudsman by email at: [info@ombudsman.parliament.nz](mailto:info@ombudsman.parliament.nz).

### **Publishing of OIA response**

We intend to publish our response to your request on Inland Revenue's website ([ird.govt.nz](http://ird.govt.nz)) as this information may be of interest to other members of the public. This letter, with your personal details removed, may be published in its entirety. Publishing responses increases the availability of information to the public and is consistent with the OIA's purpose of enabling more effective participation in the making and administration of laws and policies and promoting the accountability of officials.

Thank you again for your request.

Yours sincerely



Chris Linton  
**Domain Lead, Integrity**

Date	Description	Value	Provider	Recipient	Outcome
14/03/2023	The Monkeys (part of Accenture) hosted a dinner for Auckland business leaders at which the Deputy Commissioner – Enterprise Services was a guest	\$50 - \$250	The Monkeys (part of Accenture)	Deputy Commissioner Enterprise Services	The offer was accepted
21/04/2023	Three thank you cards containing one gift voucher of \$50 each (\$150 total)	\$50 - \$250	Kaute Pasifika	Team Lead (L1) – Micro Business Customer Segment	The offer was declined The gift vouchers were returned to the organisation
30/05/2023	Refreshments offered during the annual catch-up and networking event	\$50 - \$250	Colliers	Service Owner (L1) – Commercial Services and Strategic Property	The offer was accepted
01/06/2023	New World Gift Card \$30 offered as a thank-you at the end of a presentation	Less than \$50	Tararua Reap	Community Compliance Officer – Customer and Compliance Services - Individuals	The offer was declined The gift voucher was returned to the organisation
08/06/2023	Two conference gift bags	Less than \$50	Māori Language Commission	Business Support (L3) – Governance, Ministerial and Executive Services	The offer was accepted The gift bags were donated as prizes for internal Inland Revenue competitions (i.e., Matariki and Māori Language week)
26/06/2023	Registration costs (\$349 per attendee) paid by the organisation to attend the Genesys G Summit	Over \$250	One NZ	Service Integration & Delivery Manager (L2) – Technology Services	The offer was accepted with agreement by Inland Revenue commercial All other costs incurred (i.e., travel) were covered by attendees themselves
16/08/2023	USD\$100 offered as a thank you for assisting improvement in a tool	\$50 - \$250	Atlassian	Domain Principal – Strategic Portfolio Stewardship	The offer was declined The sum was donated to the "Doctors Without Borders" charity by Atlassian at recipient's request

Date	Description	Value	Provider	Recipient	Outcome
25/09/2023	Invitation to attend the "Executing constant digital change effectively" conference	Over \$250	Sitecore & AKQA	Deputy Commissioner Enterprise Services	The offer was accepted
16/10/2023	Two gift packages containing collector items (stamps, toys, cards)	\$50 - \$250	Oceania Dairy	Team Lead (L2) – Significant Enterprises Customer Segment	The offer was accepted The gift packages were donated as prizes for the annual Manukau office fundraiser for Middlemore Hospital
03/11/2023	Bottle of wine A spot prize during a conference	\$50 - \$250	ComplyWith	Domain Specialist (L2) – Integrity & Internal Assurance	The offer was accepted
20/11/2023	Invitation to attend a college basketball game during a visit to the SAS United States office	\$50 - \$250	SAS (Inland Revenues strategic technology partner for analytics)	Intelligence Leader – Datacentre for Enterprise Data and Analytics (CEDA)	The offer was accepted
22/11/2023	One Fender Telecaster Guitar Drawn as a prize winner	Over \$250	Google/Mandiant	Domain Lead (L1) – Information Security Office	The offer was declined The guitar was donated by Google/Mandiant to "Cure Kids" charity at recipient's request
28/11/2023	Invitation to pay for a team morning tea	\$50 - \$250	Baycorp (NZ) Ltd	Analyst (L2) – Individuals Customer Segment	The offer was declined
05/12/2023	A package of 12 cupcakes	\$50 - \$250	KPMG	Technical Lead – Legal Services	The offer was accepted The cupcakes were shared amongst the recipient team
06/12/2023	A Christmas fruit cake	Less than \$50	The FEDS Network	Technical Lead – Legal Services	The offer was accepted The fruit cake was shared amongst the recipient team
06/12/2023	A cake	Less than \$50	KPMG	Technical Lead – Legal Services	The offer was accepted The cake was shared amongst the recipient team

Date	Description	Value	Provider	Recipient	Outcome
11/12/2023	A box of cherries	Less than \$50	DPMC	Commissioner Inland Revenue	The offer was accepted The cherries were shared in the tearoom
18/01/2024	Invitation to attend a cricket event	Less than \$50	Spark	Technology Specialist (L2) – Technology Services	The offer was accepted
02/02/2024	Invitation to attend a golf tournament for fundraising for Wellington Free Ambulance	\$50 - \$250	Hays	Service Leader – Enterprise Service Management	The offer was accepted with approval from the Deputy Commissioner - Enterprise Services
13/02/2024	A working lunch	\$50 - \$250	CBRE	Service Owner (L1) – Commercial Services & Strategic Property	The offer was accepted
29/02/2024	A Scented candle	\$50 - \$250	Diversity Works	Commissioner Inland Revenue	The offer was accepted The candle was donated as prize for internal Inland Revenue competitions
08/03/2024	Invitation to attend an International Women's Day breakfast at Parliament	\$50 - \$250	Chartered Accountants Australia and New Zealand	Customer Compliance Specialist (L2) – Significant Enterprises Customer Segment	The offer was accepted
10/04/2024	A necktie Offered as thanks for presenting at the workshop	Less than \$50	Te Puni Kōkiri	Commissioner Inland Revenue	The offer was accepted The necktie was donated as a prize for internal Inland Revenue competitions
22/04/2024	Assorted Easter eggs/chocolates	Less than \$50	Munro Beng Chartered Accountants	Community Compliance Officer – Cust & Compliance Services - Individuals	The offer was accepted The Easter eggs/chocolates were shared amongst the recipient team
03/05/2024	A Book of Aboriginal art "Dreaming the Land" Reciprocal gifts exchanged during Double Tax Agreement negotiations	\$50 - \$250	Australian Treasury	Policy Lead – Policy Director 1	The offer was accepted The book was added to the Inland Revenue Policy Library

Date	Description	Value	Provider	Recipient	Outcome
22/05/2024	Cotton Placemat	Less than \$50	Vietnam Tax Revenue	Customer Segment Leader – Significant Enterprises Customer Segment	The gift was accepted s 18(c)(i)
22/05/2024	A Chu Dau Ceramic Vietnamese Drum	\$50 - \$250	Vietnamese Tax Authority	Commissioner Inland Revenue	The offer was accepted The drum is displayed in Inland Revenues Wellington office
31/05/2024	A post-budget briefing lunch	\$50 - \$250	Trans-Tasman Business Partnership	Deputy Commissioner Enterprise Services	The offer was accepted
19/06/2024	Invitation to attend Genesys Cloud conference	\$50 - \$250	Auraya	Group Lead – Individuals Customer Segment	The offer was accepted
03/07/2024	Packages of tea	\$50 - \$250	Singaporean Public Service	Commissioner Inland Revenue	Offer accepted The teas were shared in the tearoom
03/07/2024	A pack of Hersheys chocolate Kisses, pen and microfibre cloths branded by the organisation	Less than \$50	TaxPro	Domain Specialist (L2) – Integrity & Internal Assurance	The offer was accepted The items were shared amongst the recipient team
11/09/2024	A dinner invitation following an all-day seminar on the future capabilities of the Verint platform	\$50 - \$250	Verint	Project Programme Director (Secondment) – Pou Here Tangata IPV - Programme	The offer was accepted
18/09/2024	Two bottles of wine A thank you for presenting at an New Zealand Law Society (NZLS) conference	\$50 - \$250	NZLS	Tax Counsel/Tax Specialist (L3) – TCO - Interpretation	The offer was accepted The wine is to be shared amongst the wider team and colleagues during a future social event

Date	Description	Value	Provider	Recipient	Outcome
31/10/2024	Various gifts from member countries attending the 53rd SGATAR meeting in Seoul, South Korea	Less than \$50	Various members of SGATAR	Commissioner Inland Revenue	The offers were accepted as part of cultural gift exchange: - Edible items were shared in the tearoom - Smaller items were donated as prizes for internal Inland Revenue competitions - Other gifts were stored or displayed
14/11/2024	Package of hairdressing products A thank you upon resolution of a customer complaint	\$50 - \$250	Individual Inland Revenue customer	Community Compliance Officer – Customer and Compliance Services - Individuals	The offer was accepted The products were donated to a SPCA charity store
19/11/2024	Invitation to attend the end of year celebration at a venue	Less than \$50	Deloitte	Deputy Commissioner Customer & Compliance Services - Business	The offer was accepted
09/12/2024	A posted Christmas card containing \$100 Prezzy Card	\$50 - \$250	Toi Māori	Kaihautū (L2) – Te Kāhui Tūhono	The offer was declined The gift voucher was returned to the organisation
19/12/2024	A package of Christmas crackers and chocolate	Less than \$50	The FEDS Network	Customer Service Officer (L2) – Small & Medium Enterprises Cust Segment	The offer was accepted The items were shared amongst the wider team
25/12/2024	A box of Christmas crackers	Less than \$50	The FEDS Network	Customer Service Officer (L1) – Small & Medium Enterprises Cust Segment	The offer was accepted The crackers were shared amongst the wider team
15/01/2025	A package of Christmas crackers and chocolate	Less than \$50	The FEDS Network	Technical Lead – Legal Services	The offer was accepted The items were shared amongst the wider team
17/01/2025	A package of Christmas crackers and chocolate (not opened until 17 January 2025)	Less than \$50	The FEDS Network	Domain Principal – Commercial Services & Strategic Property	The offer was accepted The items were shared amongst the wider team

Date	Description	Value	Provider	Recipient	Outcome
20/02/2025	Invitation to a Women In IFA networking drinks event	Less than \$50	IFA / TMNZ	Chief Tax Counsel – Tax Counsel Office	The offer was accepted
20/02/2025	Invitation to a Women In IFA networking drinks event.	Less than \$50	IFA / TMNZ	Tax Counsel/Tax Specialist (L2) – Tax Counsel Office	The offer was accepted
20/02/2025	Invitation to a Women In IFA networking drinks event.	Less than \$50	IFA / TMNZ	Tax Counsel/Tax Specialist (L3) – Tax Counsel Office	The offer was accepted
24/02/2025	A coin from Mongolia	Less than \$50	Mongolian government delegation	Strategic Policy Advisor – Policy Director 2	The offer was accepted An outcome decision has not been made at this time and the coin is currently stored at Inland Revenue office
25/02/2025	A Silver commemorative coin from the delegation	Less than \$50	Mongolian Ministry of Finance	Policy Advisor (L3) – Policy Director 2	The offer was accepted The coin is displayed in a Policy office
01/03/2025	A thank you card containing \$200 Prezzy Card as a thank you for attending a conference	\$50 - \$250	Sri Lankan Business Association	External Relationship Manager – Community Compliance	The offer was declined The gift voucher was returned to the organisation
10/03/2025	Invitation to the National Cyber Security Summit (Wellington)	Over \$250	Cloud Flare	Architect (L3) – ES Planning, Design & Delivery	The offer was accepted
10/03/2025	Invitation to the National Cyber Security Summit (Wellington)	Over \$250	Crowdstrike	Service Owner (L2) – Technology Services	The offer was accepted
24/03/2025	A Silver commemorative coin from the delegation	Less than \$50	Mongolian delegation	Policy Lead – Policy Director 2	The offer was accepted The coin is displayed in a Policy office
08/04/2025	Small souvenir kangaroo, socks and chocolate Token gifts for speaking at an event	Less than \$50	University of New South Wales Sydney	Commissioner Inland Revenue	The offer was accepted The items were shared amongst the wider team



Date	Description	Value	Provider	Recipient	Outcome
24/04/2025	A small, uncarved piece of pounamu (greenstone) as a thank you for customer service.	Less than \$50	Individual Inland Revenue customer	Community Compliance Officer – Cust & Compliance Services - Individuals	The offer was accepted The pounamu was incorporated into the Greymouth site taonga during scheduled maintenance (Greymouth site taonga)
29/04/2025	Small woollen scarf A thank you gift for speaking at a Public Sector Leadership Development workshop	Less than \$50	Association of Southeast Asian Nations - Victoria University of Wellington	Commissioner Inland Revenue	The offer was accepted The scarf was kept by the Commissioner Inland Revenue.
10/06/2025	A bottle of red wine A thank you gift for speaking at a Leadership Forum	Less than \$50	Education Review Office	Commissioner Inland Revenue	The offer was accepted The wine will be shared among staff at the appropriate occasion
03/07/2025	An offer to host an Inland Revenue team for light refreshments and activities offered at the venue (virtual golf, car racing etc)	Less than \$50	Cello	Technology Specialist (L2) – ES Planning, Design & Delivery	The offer is being considered with no outcome reported at this time
08/07/2025	Koha of \$50 as manuhiri during whakatau process in Wellington IR office site.	\$50 - \$250	Tupu Ora	Kaihautū (L2) – Te Kāhui Tūhono	The koha was accepted The koha was used to fund lunch for Tupu Ora
09/07/2025	An offer of two tickets to an All Black game in Wellington	\$50 - \$250	Datacom	Deputy Commissioner Enterprise & Integrity Services	The offer was declined
17/07/2025	A drink bottle gifted to all attendees who scanned a QR code.	\$50 - \$250	TMNZ	Team Lead (L1) – Families Customer Segment	The offer was accepted The bottle was passed to Tier 4 leader
23/07/2025	Invitation to dinner as a New Zealand delegation to the Australian Tax Office	\$50 - \$250	ATO	Project Team Member (Secondment) – Micro Business Customer Segment	The offer was accepted

Date	Description	Value	Provider	Recipient	Outcome
23/07/2025	Invitation to dinner from the Assistant Commissioner of the Australian Tax Office while attending meetings with the Australian Tax Office in Canberra	\$50 - \$250	Australian Tax Office	Technical Specialist (L3) – Significant Enterprises Customer Segment	The offer was accepted



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## Kaupapa here Tuku me te Manaaki

### Gifts and Hospitality Policy

**This policy provides guidance on koha and explains when Inland Revenue staff can and cannot accept gifts and hospitality.**

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#### Why we have this policy

This policy provides clarity about the acceptance of koha, gifts or hospitality from external parties and the situations we should avoid, ensuring we maintain public confidence in Inland Revenue, its people and the integrity of the tax system.

#### Who this policy applies to

This policy applies to anyone who carries out Inland Revenue's business, including:

- staff on paid leave
- staff on leave without pay if carrying out Inland Revenue's business
- secondees to Inland Revenue
- contract and temporary staff
- families of Inland Revenue staff when there is a clear link between the offer of gifts or hospitality to them and the work or role of the Inland Revenue staff member
- non-executive Board and Committee members, if carrying out Inland Revenue's business.

The policy does not apply to:

- Inland Revenue staff on leave without pay
- secondees away from Inland Revenue (who are expected to comply with their host agency's gifts and hospitality policies).

#### Your responsibilities

As someone who works for or represents Inland Revenue, you are responsible for understanding and following this policy. This means:

- protecting the integrity of the tax system under the Tax Administration Act, which includes all taxpayers' rights to be treated fairly and impartially
- avoiding situations where your actions or decisions could be perceived as being influenced by your private interests
- avoiding situations where your actions could be perceived as making a commitment or creating an obligation to another party
- understanding what you should do if you are offered a gift or hospitality by an external party, including the public perception of the acceptance of any gift or hospitality.

If you don't comply with this policy, this may be considered misconduct under [Our Code of Conduct](#) (Tikanga Whanonga) and may result in disciplinary action.

## Our policy

### Gifts

A **gift** is any item or service offered to you in association with your work or your role at Inland Revenue. Examples include:

- a bottle of wine
- a box of chocolates
- money, vouchers or shares
- corporate stationery
- a ticket to a sporting, cultural or other entertainment event not hosted by the external party
- favourable prices and/or terms on goods or services that are not available to all Inland Revenue staff
- a prize in a business card draw at a conference where attendance is paid for by Inland Revenue

You must always refuse:

- money, gift vouchers, shares or similar items (regardless of whether they are offered or won)
- any items that the Commissioner of Inland Revenue or the Public Service Commissioner has said must be refused.

You must refuse any gift if others could reasonably perceive that accepting it would:

- influence your actions or decisions while carrying out Inland Revenue's business
- make a commitment or create an obligation or influence (whether real or not) to any external party, or
- undermine the integrity of Inland Revenue, its people, the tax system or the wider public service.

If you are involved in a procurement process or otherwise buying goods or services for Inland Revenue, and a gift is offered by a party or supplier involved in that process or activity, you must refuse the gift.

See the [Guideline](#) for more details on this.

### When you can accept a gift

Besides the situations where you must refuse, you may accept a gift if:

- it has a value less than \$50, or
- to refuse it would cause embarrassment or offence, such as if the gift is offered in a formal or official situation, for example, from a foreign delegation, or at a hui where the exchange of gifts is a cultural tradition.

If you accept a gift valued at less than \$50, you must share it with colleagues if possible (for example a box of chocolates). If it cannot be shared (such as a commemorative pen valued at less than \$50) you may keep it.

If you must accept a gift valued at \$50 or more (such as a gift from a foreign delegation) you must give it to your Tier 4 leader (or next Tier up if you are Tier 4 or above) and it will become Inland Revenue property.

If the gift has a value of under \$250 your Tier 4 leader (or next Tier up if you are Tier 4 or above) will decide what to do with it. If the value is \$250 or more, the Deputy Commissioner Enterprise Design and Integrity decides and must be advised of the gift for that purpose. Some options are:

- returning the gift
- using the gift for wider Inland Revenue activities (such as social events)
- keeping the gift for display at Inland Revenue
- donating the gift to a charity or school.

The gift cannot be sold or exchanged.

## Recording offered gifts

If you are offered a gift with a value of \$50 or more, you must record it in the [Gift and Hospitality Register](#), whether you accept it or not.

## Koha

In a Māori cultural setting a koha may be given voluntarily as a mark of appreciation and gratitude.

Koha is best understood in the context of cementing and maintaining social relationships between individuals and/or groups. When given, koha implies a communication of respect for the individual or group and a reflection of the mutual intent for the relationship. Care should be taken to ensure any misunderstanding of this practice does not have the potential to cause offence. Where possible, intentions should be made clear that you are present in your capacity as an Inland Revenue staff member.

In the event you receive a koha, accept graciously and ensure the host's mana is left enhanced.

You should notify your leader of the koha as soon as possible, including:

- the nature of the koha
- the event that gave rise to the koha
- the cultural significance of the koha
- the nature of the relationship between you and the external party
- the proposed treatment of the koha

If the koha is such that it will be returned to the office for display (e.g a carving or kete), ensure the taonga is registered and appropriately cared for. Refer to [Maintaining and preserving our taonga](#) for further guidance.

## Hospitality

**Hospitality** generally includes the provision of food, drinks, meals, accommodation, travel, entertainment, service or other benefit you are offered in association with your work or your role at Inland Revenue. Examples include:

- food, drinks and meals, including at a bar, restaurant or cafe

- cocktail (or other social) functions
- an invitation to attend a sporting, musical, cultural or other entertainment event where you are a guest of or hosted by the external party making the invitation
- an external party meeting the costs of accommodation and travel associated with an invitation to a sporting, musical, cultural or other entertainment event

A **working meal** means a meal (at any time of the day) with an external party when the main purpose is conducting Inland Revenue's business. The food and drink offered by the external party must be incidental to that main purpose. For example, if a meal becomes part of an overall meeting and work is conducted during the meal, this will be a working meal. However, if a meal is offered after a meeting has finished and there is no expectation of work being conducted, this is not a working meal.

You must refuse all hospitality, even a working meal, if others could reasonably perceive that accepting it would:

- influence your actions or decisions while carrying out Inland Revenue's business
- make a commitment or create an obligation or influence (whether real or not) to any external party, or
- undermine the integrity of Inland Revenue, its people and the wider public sector.

If you are involved in a procurement process or otherwise buying goods or services for Inland Revenue, and hospitality (including a working meal) is offered by a party or supplier involved in that process or activity, you must always refuse the hospitality.

See the [Guideline](#) for more details on this.

## When you can accept hospitality

Besides the situations where you must refuse, you may accept hospitality as shown in the table.

You may accept:	You need approval from your leader for:	You need approval from your Tier 4 leader (or next Tier up) for:
<ul style="list-style-type: none"> <li>• all hospitality worth under \$50</li> <li>• a working meal with an external party worth up to \$100</li> </ul>	<ul style="list-style-type: none"> <li>• a working meal with an external party worth more than \$100</li> <li>• hospitality worth \$50 or over, more than 4 times in 12 months from the same external party.</li> </ul>	<ul style="list-style-type: none"> <li>• hospitality worth \$50 or more, other than working meals with an external party</li> </ul>

## Recording offered hospitality

If you are offered hospitality with a value of \$50 or more, you must record it in the [Gift and Hospitality Register](#), whether you accept it or not.



## About the Gift and Hospitality Register

You must record an offer of a gift or hospitality (including a working meal) worth \$50 or more at the earliest opportunity and no later than a week after receiving it.

The register is available for all Inland Revenue employees and external auditors to view.

The Integrity team will review the register each quarter and provide a list to each Deputy Commissioner of entries made by staff in their portfolio. The Deputy Commissioner will check that each entry complies with this policy and if not, what action has been taken.

## Reporting breaches of this policy

Tell your leader straight away if you believe that someone else has breached this policy by wrongly accepting a gift or hospitality.

If you believe it is not appropriate to inform your leader, contact a member of the Integrity team, within Integrity & Internal Assurance or email [IntegrityWIP@ird.govt.nz](mailto:IntegrityWIP@ird.govt.nz)

The [Reporting wrongdoing guidelines](#) set out what you need to do. These also explain how you can make a protected disclosure.

## Finding out more

This Policy should be applied in conjunction with other related policies and frameworks including:

- [Our Code of Conduct](#) - Tikanga Whanonga
- [Disclosure and Conflict of Interest Policy](#) - Kaupapa Whākinga
- [Delegations Policy](#) – Kaupapa Tuku Mana
- [Buying and Expenses Policy](#) – Kaupapa Hoko
- [Travel Policy](#) - Kaupapa Hāereere

## Document details

Approved by	The Commissioner
Review dates	Date reviewed: October 2022 Next review: November 2024
Policy owner	Mary Craig, Deputy Commissioner, Enterprise Design and Integrity
Policy contact	Lisa Evans, Business Process Specialist (Integrity)

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# Gifts and Hospitality Guideline

**This guideline explains how to assess an offer of a gift or hospitality.**

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In assessing whether gifts or hospitality might be perceived as undermining the integrity of Inland Revenue, it's people and the wider public sector, you need to consider how a reasonable person, having only a general understanding of Inland Revenue's business and interests, might view your acceptance of that gift or hospitality.

**This will include factors such as:**

- the perceived value of the gift or hospitality (e.g. looks more valuable than it really is)
- the perceived personal benefit you might get from the gift or hospitality
- whether the public might think there is a conflict of interest (even if one doesn't exist)
- whether the public might reasonably think that you or Inland Revenue is or may become improperly influenced or obliged

**You will also need to consider:**

- the nature of the gift or hospitality (including the time involved and any entertainment value inherent in it)
- frequency of the offers of gifts or hospitality from the external party (including any patterns)
- the timing of the gift or hospitality
- the proportionality between the gift or hospitality offered and its connection with Inland Revenue's business
- the nature of the relationship between you and the external party
- the potential for the situation to be misconstrued by the public if the gift or hospitality is accepted

**As general guidance you should:**

- Always politely refuse any gift or hospitality that is offered unless it is culturally insensitive to do so
- If it cannot be refused - take all care to ensure the IR Gifts & Hospitality Policy is followed correctly
- Always place a realistic value on any gift or hospitality that is offered
- Never deliberately underestimate the value of the gift or hospitality to avoid your acceptance and reporting obligations under the policy
- Whenever possible, always check to ensure that no gift or hospitality will be offered or is expected – before – you engage with an external party
- Use IR's [Making the Right Decision Checklist](#) to avoid potential problems around the acceptance of gifts or hospitality