

**ADDENDUM TO THE GIFTS AND ENTERTAINMENT POLICY: additional guidance for levels which are permitted when giving and receiving gifts, entertainment and hospitality (including meals)**

The jurisdictions listed below have notable differences to our standard policy levels which are permitted when giving and receiving gifts, entertainment and hospitality. Business units in the jurisdictions below should therefore follow the lower amounts and guidance listed in this addendum, and not the higher amounts set out in Coats' Gifts and Entertainment Policy. Where a country or, in the case of the United States only, a state is not listed in this addendum, Coats' standard Gifts and Entertainment limits apply.

Please note that USD currency conversions are calculated at the time of writing and therefore the local values will prevail in the event of fluctuation.

MEALS

It is not always practical or desirable to put an exact value on meals (which also includes meeting for coffee/tea or light refreshments) that employees may accept and/or receive in every jurisdiction. The Gifts & Entertainment policy limit, subject to any changes created by local law which might lower the limit, is up to US\$50 but all employees must exercise common sense when offering or accepting a meal. Meals with a client/ business partner should not be over-frequent, disproportionate or lavish; and in all circumstances, a meal must be for a proper purpose. For example during a business meeting, offering a coffee (\$2) to a client/ business partner in a Coats canteen is acceptable; however, taking a client/ business partner to an extravagant restaurant for a coffee (\$50) is not acceptable.

Please note that meals costing \$2-3 in the local Coats canteen do not need to be registered, whereas more expensive meals should be registered on the Gifts Register or local equivalent.

<u>Jurisdiction</u>	<u>Public Sector</u>	<u>Private Sector</u>
Argentina	Gifts are prohibited. Therefore gifts should not be offered, granted or received.	Gifts are prohibited. Therefore gifts should not be offered, granted or received.
Bangladesh	Government servants may accept gifts, provided that the value does not exceed 500 taka (approx. \$6).	Coats' standard G&E limits apply.
Brazil	Gifts distributed widely (not exclusively targeted to a specific public official) for advertisement or celebration of special events may only be accepted if they do not exceed R\$100.00 (\$30 USD) per year. Therefore any more than this sum should not be offered or given. The gift must not be offered more than once every 12 months to the same government official. Aside from this exception, any amount of hospitality expenses given to public officials can be considered corrupt.	Coats' standard G&E limits apply.
Chile	Gifts can only be given as a thank you or out of courtesy. Coats' standard G&E limits apply to any such thank you/ courtesy gifts offered or given.	Coats' standard G&E limits apply.



<u>Jurisdiction</u>	<u>Public Sector</u>	<u>Private Sector</u>
Dominican Republic	Providing a foreign official with gifts, travel expenses, meals or entertainment is strictly forbidden under the laws of the Dominican Republic.	Coats' standard G&E limits apply.
Germany	In the public sector courts consider small favours permissible. Small gifts with a total value of €5 (\$5.50 USD) may be considered as adequate and therefore acceptable. Gifts of more than this sum should not be offered or given. However, in general, it is advisable not to provide any benefits to public officials.	Generally, in the private sector gifts and invitations with a total value of €35 (\$39 USD) are considered as adequate and therefore acceptable. Gifts of more than this sum should not be offered or given.
Malaysia	Pursuant to government guidelines, certain gifts valued at MYR 500 (approx \$125) or one-fourth of the officer's monthly remuneration, whichever is lower.	Coats' standard G&E limits apply.
Mauritius	Receipt of a gift is a criminal offence. Therefore gifts should not be offered, granted or received.	Coats' standard G&E limits apply.
Morocco	The Moroccan Criminal Code criminalises giving and receiving gifts to a foreign public official. Therefore gifts should not be offered, granted or received.	Under Moroccan law, giving and receiving gifts is a criminal offence. Therefore gifts should not be offered, granted or received.
India	Receipt of a gift can be a criminal offence. Therefore gifts should not be offered, granted or received. Food and accommodation provided in the factory canteen or Transit club (in Amba only) during the course of an official visit, inspection or audit by a government official is not considered to be a gift.	Coats' standard G&E limits apply.
Pakistan	Receipt of a gift by a public official can be a criminal offence. Therefore gifts should not be offered, granted or received.	Coats' standard G&E limits apply.
Philippines	Giving gifts to public officials can be a crime under the Revised Penal Code in the Philippines, so gifts should not be offered, granted or received.	Coats' standard G&E limits apply.



<u>Jurisdiction</u>	<u>Public Sector</u>	<u>Private Sector</u>
Russia	There is a general prohibition on public officials giving or accepting any hospitalities (gifts, loans, services, payment for entertainment etc), so gifts and entertainment should not be offered, granted or received to and from public officials.	<p>Gifts:</p> <p>A threshold of RUR3,000 (c.\$46USD) per single gift is expressly established by Russian law. A limitation of two gifts per year (e.g. for birthday) would be generally considered socially acceptable. Therefore any more than this sum should not be offered or given.</p> <p>Invitations:</p> <p>If an invitation is considered to be a gift, the above thresholds of RUR 3,000 (c.\$46USD) would also apply.</p>
Singapore	Legislation banning any gifts to the public sector.	Legislation banning any gifts or facilitation payments applies to the private sector.
Switzerland	Coats' standard G&E limits apply.	Coats' standard G&E limits apply.
Ukraine	Gifts offered to public officials cannot be offered on a regular basis. Under anti-corruption laws, the value of a one-time gift may not exceed the amount of the statutory minimum monthly salary on the day of a particular gift acceptance. The aggregate value of gifts given by Coats must not exceed two minimum subsistence level amounts established for individuals capable of working as of 1 January of the year during which the gifts were received (approx.. \$174 currently).	Coats' standard G&E limits apply.
USA	<p><i>Alabama</i>- No gifts allowed with the exception of:-</p> <p>Things of little intrinsic value (for example greetings cards; payment for expenses related to participation in an 'educational event'; Meals and other food and beverages provided not to exceed for a lobbyist \$25 USD per meal with a limit of \$150 USD per year; and not to exceed for a principal \$50 USD per meal with a limit of \$250 USD per year. However, the lobbyists' limits shall not count against the principal's limits and vice versa.</p> <p><i>Arizona</i> - There is a general restriction on gifts, "Gift" is defined as including any gratuity, special discount, favour, hospitality, service, economic opportunity, loan or other benefit</p>	Coats' standard G&E limits apply.



	<p>received without equivalent consideration and not provided to members of the public at large.</p> <p>Food and beverages, travel and lodging, flowers, expenses from a speaking engagement are exempt from the prohibition on gifts.</p> <p>The Attorney General's note on gifts states (principally in relation to lobbyists) that no state employee should receive gifts totalling more than \$10 USD in any one calendar year.</p> <p>Therefore any more than these limits should not be offered or given.</p> <p>Arkansas - No entertainment allowed. Coats' standard G&E limits apply to gifts and hospitality.</p> <p>California – No elected officer should receive gifts from any single source in a calendar year totalling more than \$250 USD. Therefore any more than this sum should not be offered or given.</p> <p>Colorado - No gifts are permitted unless covered by an exemption. The exemptions include: a campaign contribution as prescribed; an unsolicited item of trivial value (aggregate value of less than \$50 USD per calendar year); plaques, trophies or mementos; publications; admission to and food/beverages at a meeting organised where the recipient is a speaker.</p> <p>Connecticut - No gifts permitted with the exception of: a political donation (as long as it is reported as per the law); certificates or plaques costing less than \$100 USD; informational material; food or drink costing less than \$50 USD in aggregate per recipient per annum (the person paying for the food must be present). Anything with a value of \$10 USD or less is allowed (subject to an aggregate value of less than \$50 USD in any one year).</p> <p>Delaware- No gifts allowed. Therefore no gifts should be offered, granted or</p>	
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received.

District of Columbia- No gifts exceeding a value of \$100 USD in any one year. Therefore any more than this sum should not be offered or given in any one year.

Florida - No gifts where equal or greater consideration is given within 90 days including: Real property or the use thereof; tangible property; food or beverage; membership dues; admission fees or tickets; plants or floral arrangements. Allowed items are awards, plaques, certificates.

Hawaii - **No gifts allowed.** Therefore no gifts should be offered or given.

Idaho - Trivial gifts are allowed where the value is less than \$50 USD.

Illinois - **No gifts allowed, except for:** educational materials; travel fees for attendance at a meeting to discuss state business; food and refreshment resulting from outside business or employment of the individual not exceeding \$75 per person in value on a single day; Any items from one source during any calendar year with a cumulative total value of less than \$100 USD. Therefore any more than this sum should not be offered or given in any one year.

Indiana - **No gifts of any kind allowed and no hospitality** unless for food or drink consumed at a public meeting.

Iowa - **Gifts are generally not allowed,** except for: actual expenses for food, refreshment and travel for a formal meeting in which the individual is speaking; plaques or commemorative items; nonmonetary items with a value of three dollars or less; memorial flowers.

Kansas - Gifts are not to exceed \$40 USD or more in any one calendar year from one source. Hospitality in the form of recreation must be limited to an aggregate value of \$100 per year. Food and drink must not cost more than \$40.

Kentucky - State employees may not



	<p>accept gifts or gratuities except for commemorative tokens of less than \$150, and promotional items costing less than \$50.</p> <p><i>Michigan</i> - Gifts costing more than \$25 USD in any one month are prohibited. Therefore any more than this sum should not be offered or given.</p> <p><i>Minnesota</i> - Generally no gifts or hospitality are allowed. Trinkets or mementos costing less than \$5 USD are allowed as are services of 'insignificant monetary value' – this term is not defined.</p> <p><i>Mississippi</i> - Food and beverages are only allowed where for immediate consumption when paid for by a lobbyist and with a value of up to \$10 USD.</p> <p><i>Montana</i> - Gifts of 'substantial value' are prohibited – substantial value is defined as \$50 or more.</p> <p><i>Nebraska</i> - There is a limit of \$50 USD in any one calendar month on gifts. Therefore, any more than this sum should not be offered or given.</p> <p><i>New Hampshire</i> - There is a general prohibition on gifts – meals and beverages consumed at a meeting or event are exempt therefore Coats' standard G&E limits apply to such meals and beverages.</p> <p><i>New Jersey</i> - Trivial items such as promotional material are allowed as gifts. Outside of this there is a zero tolerance policy on gifts. The definition of gifts includes food and entertainment.</p> <p><i>New York</i> - There is a general prohibition on gifts - exceptions to the rule are: Complimentary attendance, food and beverage offered by the sponsor at a widely attended event; Awards and plaques; promotional materials with no substantial value; Travel reimbursement or payment for transportation, meals and accommodations for an attendee, panellist or speaker at an informational</p>	
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	<p>event.</p> <p>North Carolina - There is a general prohibition on gifts - exemptions are: expressions of condolence; food and beverage for immediate consumption at a public meeting; plaques; informational materials. Coats' standard G&E limits apply to the exceptions.</p> <p>Ohio - \$75 USD per calendar year. Therefore any more than this sum should not be offered or given.</p> <p>Oklahoma - \$100 USD maximum from one person per annum. Therefore any more than this sum should not be offered or given.</p> <p>Oregon - Aggregate limit for gifts in any 12 month period from one individual is \$50 USD. Therefore any more than this sum should not be offered or given.</p> <p>Pennsylvania - Gifts are prohibited and therefore should not be offered.</p> <p>Rhode Island - Rhode Island's Code of Ethics notes that gifts under \$25 USD per instance (aggregate of \$75 USD in one year) are acceptable providing that they are not seen to influence judgement or action. Therefore, any more than these sums should not be offered or given.</p> <p>Texas - There is a general prohibition on gifts. Exceptions are:- non-cash items of less than \$50 in value such as necessary expenditures for transportation, lodging, food and beverages, and entertainment provided in connection with a conference, seminar, educational program. Coats' standard.</p> <p>Utah - There is a general prohibition on gifts with the exception of daily expenditures on food or beverages that do not exceed the food reimbursement rate; or that do not exceed \$10 for gifts other than food or beverage.</p> <p>Vermont - There is a general prohibition on gifts (this includes hospitality</p>	
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	<p>entertainment, food and beverages).</p> <p><i>Virginia</i> - For the legislative branch (e.g. judges) of the government there is a general prohibition on gifts (this includes hospitality entertainment, food and beverages). No legislator may receive more than an aggregate value of \$100 (from any one recipient in one year).</p> <p><i>Washington</i> - No gifts allowed except for - unsolicited flowers; plaques; informational material; food and drink at hosted receptions; an official may accept gifts in the form of food and drink on infrequent occasions. Coats' standard G&E limits apply to the exceptions. No state officer or employee may accept gifts with an aggregate value in excess of \$50 from a single source in a year or a single gift from multiple sources with a value in excess of \$50.</p> <p><i>West Virginia</i> - Gifts are not allowed with the exception of lawful political contributions. Coats' standard G&E limits apply to the exceptions.</p> <p><i>Wyoming</i> - No gifts allowed with the exception of promotional material; a certificate or plaque not exceeding \$250 USD; food and beverages; any gift with a value of less than \$250 USD. Coats' standard G&E limits apply to the exceptions.</p>	
<p>Vietnam</p>	<p>As a general rule, gifts valued at VND500,000 (approx. \$22 USD) or less may be accepted by public officials but only if he or she is sick or on certain occasions such as a wedding, funeral, traditional ceremonies or Lunar New Year Holiday. Therefore gifts should only be given in these circumstances and should never be worth more than VND500,000 (approx. \$22 USD).</p>	<p>Coats' standard G&E limits apply.</p>