



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

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.

<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.
Brazil	Gifts distributed widely as a courtesy or during special events may only be accepted if they do not exceed R\$100.00 (\$30 USD). Therefore any more than this sum should not be offered or given.	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.
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 small gifts with a total value of €5 (\$5.50 USD) are considered as adequate and therefore acceptable. Gifts of more than this sum should not be offered or given.	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 MYR100 (approx. \$25 USD) or less can be accepted by public officials provided they report the receipt. Therefore any more than this sum should not be offered or given.	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	Under Moroccan law, giving and receiving gifts is a criminal offence. Therefore gifts should not be offered, granted or received.



	received.	
Philippines	Only the acceptance of "simple tokens of gratitude or friendship" which are of nominal value and provided without corrupt intent are acceptable.	Coats' standard G&E limits apply.
Russia	The same as the private sector, for public officials a threshold of RUR3,000 (c.\$46 USD) per single gift is expressly established by Russian law. A limitation of two gifts per year (e.g. for birthday and New Year) is considered socially acceptable. Therefore any more than these limits should not be offered or given.	<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.	A limit of CHF300 (\$308USD) per year is set by the Federal Tribunal. Some industry guidelines specify that this amount should apply to gifts, but not invitations to events or conferences.
Ukraine	At current levels (2016) public officials are allowed to receive gift(s) of a value not exceeding UAH 2,756 (approx. \$110 USD) in case of several gifts from one person, or group of persons, within a year. Therefore any more than this sum should not be offered or given in any one year period.	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</p>	Coats' standard G&E limits apply.



the principal's limits and vice versa.

Arizona - 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 received without equivalent consideration and not provided to members of the public at large.

Food and beverages, travel and lodging, flowers, expenses from a speaking engagement are exempt from the prohibition on gifts.

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.

Therefore any more than these limits should not be offered or given.

Arkansas - **No entertainment allowed.** Coats' standard G&E limits apply to gifts and hospitality.

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.

Colorado - **No gifts are permitted unless covered by an exemption.** The exemptions include: a campaign contribution as prescribed; an unsolicited item of trivial value (less than \$50 USD); plaques, trophies or mementos; publications; admission to and food/beverages at a meeting organised where the recipient is a speaker.

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).

Delaware- **No gifts allowed.** Therefore no gifts should be offered, granted or 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; 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 hundred dollars or less during one calendar year; memorial flowers.

Kansas - Gifts are not to exceed \$40 USD or more in any one calendar year



from one source with the exception of: Hospitality in the form of recreation, food and beverages.

Kentucky - State employees may not accept gifts or gratuities totalling more than \$25 USD in any calendar year from an entity/person.

Michigan - **Gifts costing more than \$25 USD in any one month are prohibited.** Therefore any more than this sum should not be offered or given.

Minnesota - **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.

Mississippi - 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.

Montana - Gifts of 'substantial value' are prohibited – substantial value is defined as \$50 or more.

Nebraska - 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.

New Hampshire - **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.

New Jersey - 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.

New York - **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; Travel reimbursement or payment for



transportation, meals and accommodations for an attendee, panellist or speaker at an informational event.

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.

Ohio - \$75 USD per calendar year. Therefore any more than this sum should not be offered or given.

Oklahoma - \$100 USD maximum from one person per annum. Therefore any more than this sum should not be offered or given.

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.

Pennsylvania - **Gifts are prohibited and therefore should not be offered.**

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.

Texas - There is a general prohibition on gifts. Exceptions are:- necessary expenditures for transportation, lodging, food and beverages, and entertainment provided in connection with a conference, seminar, educational program. Coats' standard G&E limits apply to the exceptions.

Utah - **There is a general prohibition on gifts** with the exception of a non-monetary gift of less than \$50 USD. Coats' standard G&E limits apply to the exception.

Vermont - There is a general prohibition



	<p>on gifts (this includes hospitality 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). There is a cash equivalent value of \$100 USD in place (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.</p> <p><i>West Virginia</i> - Gifts are not allowed with the exception of meals and beverages; reasonable travel expenses where the official is speaking at a conference/meeting; tickets or admission to a cultural, political or charitable event. 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>	
Vietnam	As a general rule, gifts valued at VND500,000 (approx. \$22 USD) or less may be accepted by public officials. Therefore any more than this sum should not be offered or given.	Coats' standard G&E limits apply.