QTON No. 175

Legislative Assembly for the Australian Capital Territory

Select Committee on Estimates 2026–2027

Inquiry into Appropriation Bill 2026–2027 and Appropriation (Office of the Legislative Assembly) Bill 2026–2027

Answer to question taken on notice

Asked by: Mr Andrew Braddock MLA

Addressed to: ACT Electoral Commission

In relation to: Gift valuation

Hearing: 31 July 2026
Uncorrected Proof Transcript pp 117-118.
Transcript provided: 3 August 2026
Answer Due: 10 August 2026

Mr Cantwell took on notice the following question(s):

MR BRADDOCK: Just further on gifts, I am wondering if a valuation of a gift is in question, is there a role for Elections ACT, or should you play a role, in challenging undervaluations of a gift?

…

MR BRADDOCK: I would be interested in your response in the broad in terms of, is that a suitable role for the Elections Commission to play? If so, how should that play out? Or versus you might come up with the alternative view, and I would also appreciate the arguments that way.

Mr Cantwell: Okay, I can take that on notice and I will come back with a more considered response.

Damian Cantwell AM CSC – Electoral Commissioner: The answer to the Member’s question is as follows:

Elections ACT reviews the disclosed value of gifts-in-kind as part of its administration and enforcement of the ACT's funding, expenditure and financial disclosure scheme.

The Commission's Compliance Review Policy expressly provides for compliance reviews of gift disclosures to include the "examination of the appropriate valuation of gifts-in-kind". Through these reviews, Elections ACT assesses the accuracy, completeness and reliability of information disclosed by regulated entities and may seek clarification, supporting documentation or amendments where there are concerns regarding a disclosed value.

In practice, most gifts-in-kind can be assessed against available market information, invoices, published prices or other objective evidence. In those circumstances, Elections ACT reviews disclosed values and assesses whether the valuation adopted by the reporting entity is reasonable, supported by available evidence and consistent with the requirements of the disclosure scheme.

There are, however, some categories of gifts-in-kind where determining a market value is inherently more difficult. An example discussed during these hearings was access to the Qantas Chairman's Lounge. As that membership is not commercially available for purchase, there is no readily identifiable market price against which a disclosed value can be assessed. In such circumstances, Elections ACT's ability to independently verify a valuation may be limited by the absence of an objective benchmark.

In those cases, Elections ACT's role is not to determine or nominate a value on behalf of the reporting entity. Rather, its role is to assess whether the disclosed value is based on a reasonable methodology and is supported by available evidence. Where concerns arise, the Commission may seek further information, request amendments, or consider whether further compliance action is warranted under its established review and enforcement framework.

Responsibility for determining and disclosing a gift's value rests with the reporting entity. Elections ACT's role is to review the adequacy and reasonableness of that disclosure as part of its compliance functions. While some benefits may present genuine valuation challenges, Elections ACT may examine the methodology, evidence and assumptions relied upon by a reporting entity when assessing compliance with disclosure requirements.

Approved for circulation to the Select Committee on Estimates

Signature:

Date: 6 Aug 2026

By the Electoral Commissioner, Damian Cantwell AM CSC