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1.0 Preface

These are the latest guidelines and procedures governing the acceptance, classification, recording, retention and disposal of gifts by Members of The Royal Family. They replace those originally issued in 1995, which were subsequently updated in 2000 and 2002, and are subject to regular review to ensure that they continue to reflect best practice and prevailing circumstances.

The guidelines and procedures are designed to promote uniform practice throughout the Royal Households with regard to gifts defined as official. The treatment of personal gifts is a separate matter for Members of The Royal Family, although is covered briefly in Sections 4 and 5 of this paper.

Primary responsibility for the implementation of these procedures rests with the Private Secretary of each Member of The Royal Family, in consultation with the relevant Member of The Royal Family.

In the event of uncertainty about the guidelines and procedures, central guidance should be obtained from The Keeper of the Privy Purse.

2.0 Acceptance of gifts

2.1 Introduction

The fundamental principle governing the acceptance of gifts by Members of The Royal Family is that no gifts, including hospitality or services, should be accepted which would, or might appear to, place the Member of The Royal Family under any obligation to the donor. In

this regard, before accepting any gift, careful consideration should always be given, wherever practicable, to the donor, the reason for and occasion of the gift and the nature of the gift itself. Equally, before declining the offer of a gift, careful consideration should be given to any offence that might be caused by such action.

In all cases, and particularly on official overseas trips, organisations and individuals should be discouraged from offering extravagant gifts, i.e. gifts of high monetary value. Whilst always remaining sensitive to local custom, Households should explore alternative gestures of goodwill during preliminary discussions about engagements.

2.2 Gifts from businesses

Gifts offered by commercial enterprises in the UK should normally be declined, unless they are offered as a souvenir of an official visit to the enterprises' premises, to mark a Royal marriage or other special personal occasion. When gifts are accepted, the consent of the Member of The Royal Family should be contingent upon the enterprise undertaking not to exploit the gift for commercial purposes.

Gifts, including samples, should always be returned unless it is not justifiable to do so on the grounds of cost. If such gifts are not returned, they should be treated as official gifts (see Section 3.2).

2.3 Gifts from public bodies

Members of The Royal Family may accept gifts from government bodies, trade associations, guilds, civic bodies, the armed services, charities or similar organisations in the UK, especially those with which the Member of The Royal Family has an established connection, in the course of official engagements or to mark special personal occasions.

2.4 Gifts from individuals not personally known to Members of The Royal Family

Gifts offered by private individuals living in the UK not personally known to the Member of The Royal Family should be refused where there are concerns about the propriety or motives of the donor or the gift itself.

Gifts in this category may be accepted in the following categories:

- Flowers, foodstuff and other consumable items (within reasonable quantities);
- Copies of books presented by the author, provided the subject matter is not controversial;
- and,
- Other items of small monetary value, i.e. items costing less than £150.

If gifts outside these categories are given, consideration should be given to returning them to the donor if it is believed that the donor or another body or organisation might be able to make better use of them than the Member of The Royal Family. If they are not returned to the donor, e.g. on grounds of cost, the gifts should be treated as official gifts (see Section 3.2).

2.5 Gifts from overseas

During official visits overseas, the guidelines for acceptance of gifts offered in the UK described in 2.2 to 2.4 equally apply.

Gifts sent from outside the UK (which, when couriered, should not be signed for) should normally be refused, except where the Foreign and Commonwealth Office or the Commonwealth Secretariat, as appropriate, makes a specific recommendation in advance that they be accepted. If such gifts are accepted, they should be treated as official gifts (see Section 3.2).

On the advice of the Foreign and Commonwealth Office and with the approval of The Queen or other Member of The Royal Family, an overseas post may accept a gift on behalf of The Queen or other Member of The Royal Family, and display or store it there. In such instances, responsibility for the gift will lie with the overseas post which will be accountable for it to the Private Secretary of the relevant Member of The Royal Family.

2.6 Money

At their sole discretion, Members of The Royal Family are allowed to accept a cheque as a patron of, or on behalf of a charity with which they are associated (often for publicity purposes). Otherwise, Members of The Royal Family should never accept gifts of money, or money equivalent, in connection with an official engagement or duty. If not capable of being returned, money should be donated directly to a charity nominated by the Member of The Royal Family.

3.0 Classification, retention and disposal of official gifts

3.1 Introduction

A gift should be classified by reference to the donor and the occasion on which the gift is given. There are two categories of gift:

• Official gifts, comprising:

• Gifts given by organisations and individuals connected to a programme of official engagements and duties; and,

• Gifts received from businesses and from private individuals not personally known to Members of The Royal Family.

• Personal gifts.

Primary responsibility for the classification of gifts rests with the Private Secretary, in consultation with the Member of The Royal Family along with any staff involved in the receipt of the gifts. There may be occasions when the classification of gifts is not obvious. In the event of any uncertainty about the classification of gifts, central guidance should be obtained from The Keeper of the Privy Purse.

3.2 Definition of official gifts

Gifts are defined as official when received during an official engagement or duty or in connection with the official role or duties of a Member of The Royal Family. These include gifts:

- (a) presented to Members of The Royal Family by host organisers or official participants in connection with any official UK engagement or duty;
- (b) given by host authorities to a Member of The Royal Family on an official or working visit overseas. This covers those given by the government concerned, as well as any official body, public authority or host organisation/individual related to the Royal programme;
- (c) sent in by businesses and by individuals not personally known to the Member of The Royal Family; and
- (d) given by individuals not personally known to the Member of The Royal Family during "walkabouts" and other similar occasions.

3.3 Ownership of official gifts

Official gifts are not the private property of the Member of The Royal Family who receives them but are instead received in an official capacity in the course of official duties in support of, and on behalf of The Queen. As such, Members of The Royal Family are responsible for such gifts on behalf of The Queen (in right of the Crown).

3.4 Recording official gifts

Official gifts should be acknowledged wherever possible, recorded and be traceable at all times. The key information that should be kept about each gift is recorded on a 'Gift Received Form'. Such information should be recorded as soon as possible after receipt of the gift.

Information on official gifts is requested from time to time by official bodies. All Households should maintain records sufficient to be able to respond to such reasonable requests in a comprehensive and timely manner. Responsible and reasonable enquiries from members of the public or other organisations for similar information should also be capable of being responded to. In certain circumstances, it would be reasonable to charge an applicant an administration fee for providing this information.

Requests for disclosure of official gifts received should always be considered in the context of any relevant governing legislation, e.g. Data Protection legislation.

3.5 Retention and disposal of official gifts

It is a fundamental principle that practice relating to the retention or disposal of official gifts should, under all circumstances, avoid causing offence to donors. Under no circumstances should official gifts be sold or exchanged, but they may:

• Be personally used or consumed by the Member of The Royal Family;

• Be used or displayed in properties in Royal residences and on Royal Estates;

â€¢ Become part of the Royal Collection (as a general rule, all official gifts given to The Sovereign from a Head of State or host government automatically become part of the Royal Collection); or,

â€¢ Placed on temporary or permanent loan with a reputable organisation, including, possibly, the donor (with ownership clearly identified).

In addition, if perishable official gifts with a value less than £150 are not to be personally used or consumed by the Member of The Royal Family, in order to avoid waste, they may be given to charities or other third parties, including, for the avoidance of doubt, staff. Perishable official gifts with a value of over £150 not to be personally used or consumed by the Member of The Royal Family should pass to charity.

When not to be applied to one of the above on receipt or subsequently, non-perishable official gifts should be stored.

To avoid unnecessary storage costs, the retention of official gifts in storage should be reviewed annually by a panel chaired by a senior member of the Household and with a representative of the Royal Collection, nominated by the Director of the Royal Collection. The panel will consider each gift by reference to, inter alia, its national, historical, aesthetic or financial value. The following options for each gift are:

â€¢ Retaining the gift in storage;

â€¢ Incorporating the gift into the Royal Collection (upon curatorial advice);

â€¢ Loaning the gift to a reputable and appropriate organisation;

â€¢ Donating the gift to a registered charity where it is thought that it may be applied to the benefit of others; and,

â€¢ Destroying the gift if it is not to be retained, loaned or donated to charity.

Ordinarily, gifts falling into categories (a) and (b) in Section 3.2 should be retained for a minimum of five years.

Any gifts to charity may be conditional or unconditional. For clarity, an unconditional gift will permit the charity to sell the gift if it wishes to do so. All gifts to charity should preserve the anonymity of the original donor and the Member of The Royal Family.

Apart from perishable official gifts with a value less than £50, no official gift should ever be given to an employee or other individual or organisation, other than to a registered charity.

On the principle of not causing offence to donors, when acknowledging gifts, the possible future of the gift should also be appropriately explained.

Up-to-date inventories of retained official gifts should be maintained by every Household, including their location.

3.6 Stock taking of official gifts

Every Household should no less than once every five years physically reconcile official gifts held against the inventory of official gifts.

3.7 Procedures on the death of a member of The Royal Family

Upon the death of a Member of The Royal Family, all official gifts retained by the deceased should be passed to the Monarch who shall decide whether they should become part of the Royal Collection or continue to be held in right of the Crown by the deceased's successors. On the subsequent death of a successor, the same procedure should be followed.

4.0 Personal Gifts

4.1 Introduction

Gifts are classed as personal when they are:

• given by people whom the Member of The Royal Family knows privately and not during or in connection with an official engagement or duty;

• given by public bodies, businesses or private individuals with whom the Member of The Royal Family has an established relationship, such as Warrant Holders, on the occasion of a marriage, birth, birthday or other notable personal occasion (including Christmas), and where the value of the gift is less than £150 (if a gift is given where there is no established relationship, other than on a notable personal occasion or is over £150 in value, the gift should be classified as official);

• prizes won as a result of personal activity; or

• given on other occasions, for example by staff, where there is no connection to official duties.

4.2 Recording and retention of personal gifts

A record should be kept by the Private Secretary of the Member of The Royal Family of any personal gifts that are passed on to staff or others for income tax and control purposes.

In the event of the sale of a personal gift, the Member of The Royal Family concerned should give written permission for the sale to proceed and ensure that the Private Secretary keeps a complete record of any such transactions for tax and other purposes.

5.0 Tax and customs duty

5.1 Official gifts

An official gift is not the personal property of a Member of The Royal Family (even if used) and is therefore not liable to taxation provided that its acceptance, retention and disposal are carried out in accordance with the guidelines and procedures set out above.

Households should notify Customs and Excise of ALL gifts received by Members of The Royal Family during visits overseas directly upon return to the UK, regardless of value, and

also of all purchases. Official gifts can normally be imported free of duty and VAT, with the exception of alcoholic products, tobacco or tobacco products. Members of The Royal Family are personally liable for any tax or duty that personal gifts or purchases may attract.

5.2 Personal gifts

There may be tax implications for the Member of The Royal Family if personal gifts are received, passed on or sold.

In the event of the sale of a personal gift, there may be a tax liability if the sales proceeds are over a certain value. It is the responsibility of the Member of The Royal Family concerned to ensure that the Inland Revenue is properly advised.

Gifts passed on should be treated by Members of The Royal Family in the same way as gifts passed on by anyone else. Such gifts are subject to the normal inheritance tax and lifetime transfer rules.