175M. Relevant details of gifts

For the purposes of this Division the relevant details of a gift are the amount or value of the gift, the date on which the gift was made, and —

- (a) in the case of a gift made on behalf of the members of an unincorporated association
 - (i) the name of the association; and
 - (ii) the names and addresses of the members of the executive committee (however described) of the association;
- (b) in the case of a gift purportedly made out of a trust fund or out of the funds of a foundation
 - (i) the names and addresses of the trustees of the fund or of the funds of the foundation and of the person for whose benefit the fund or funds are held; and
 - (ii) the title or other description of the trust fund or the name of the foundation, as the case requires;

and

(c) in any other case, the name and address of the person who made the gift.

[Section 175M inserted by No. 75 of 1992 s.4.]