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CLERK OF THE HOUSE

PARLIAMENTARY (DISCLOSURE OF INTERESTS) ACT 1996

ANNUAL RETURN – HOUSE OF ASSEMBLY/ LEGISLATIVE COUNCIL

Introduction:

The [*Parliamentary \(Disclosure of Interests\) Act 1996*](#) ("the Act") requires the disclosure of interests of all Members of the House of Assembly and the Legislative Council, and spouses of Members.

Annual Return:

You must lodge an Annual Return, disclosing interests for the previous financial year, with the appropriate Clerk on or before 1 October each year. This is not required if your Primary Return Date was after 30 April in that year.

You are guilty of contempt of Parliament if you fail to lodge a return as required by the Act, fail to disclose any information required under the Act, or provide false or misleading information on a return.

The directions and explanatory notes provided in this form are intended as a guide only. If you are in doubt about whether or not an interest is required to be disclosed you should refer to the Act and/or seek legal advice.

In accordance with Section 20 of the Act, completed returns will be tabled in Parliament and made publicly available online, on the Parliament of Tasmania's website at www.parliament.tas.gov.au

DIRECTIONS:

- a) The interests you are required to disclose in an Annual Return are set out in Section 7 of the Act, and apply to you, as the Member, and your spouse. Under the Act, spouse includes a person in a 'significant relationship' (which can include couples that are not married) as defined in Section 4 of the *Relationships Act 2003*.
- b) You are required to lodge a return even if you (and/or your spouse) have no interests to disclose. If there is nothing at all to declare, please indicate this by selecting 'no' at each question. **All questions must be addressed.**
- c) If there is not enough space in this form for you to list all the particulars required to complete it, attach an appendix for that purpose which is properly identified and signed. Appendix number(s) should be indicated in the relevant section of the form for cross referencing purposes.
- d) You may wish to seek independent professional legal, financial or other advice to ensure that the requirements of the Act are complied with.
- e) Your return must be lodged with the Clerk of the House of Assembly or the Legislative Council (depending on which House you are a Member of).

DISCLOSURE OF PECUNIARY INTERESTS AND OTHER MATTERS BY

Craig Garland
(full name of Member)

IN RESPECT OF THE ANNUAL RETURN PERIOD FROM 1 JULY 2024 TO 30 JUNE 2025
(the financial year for which the form is being completed)

[Signature]
(Member's signature)

23-9-25
(Date)

A. SOURCES OF INCOME

Did you, or your spouse, receive any income in the annual reporting period, excluding income received as remuneration under the *Parliamentary Salaries, Superannuation and Allowances Act 2012 (Tas)*?

- ☒ **No** – continue to Part B
- ☐ **Yes** – provide particulars below

Explanatory notes:

- 'Income' means assessable income within the meaning of the [Income Tax Assessment Act 1936 \(Commonwealth\)](#).
- The following categories are used as a guide by the Australian Tax Office: employment income; super pensions, annuities and government payments; investment income; business, partnership and trust income; foreign income; and crowdfunding income. Members should refer to the Australian Tax Office for further information.
- A source of income only needs to be recorded here if you or your spouse received income from that source in excess of \$500 during the return period.

Please indicate the **source** of income (amounts are not necessary):

	Person or entity from which income was received	Why the income was received For example, payment for employment; interest from investments, partnership, or trusts; sale of shares; pension; rental payments; income from superannuation.
Self		
Spouse		

B. REAL PROPERTY

Did you, or your spouse, hold any interest in real property (whether or not in Tasmania) during the annual return period?

- ☐ No – continue to Part C
- ☒ Yes – provide particulars below

Explanatory notes:

- 'Real property' (often referred to as real estate) is property consisting of land or buildings.
- In this section, an interest means any estate, interest, right or power, at law or in equity, in or over the property.
- You may not be required to declare an interest in property if it is held only in the capacity as an executor or a trustee – refer to section 10 of the Act for more information¹.
- You are not required to declare the value of the property, or the value of the interest in the property.
- You are required to declare any interest in property held at any time during the annual return period, even if you no longer hold that interest. Note that dispositions of real estate are addressed separately at Part F of this form.

Guidance: what is "the legal nature of my interest in property"?

Which of the following best describes your ownership:	Your interest may be:
'I possess sole legal title to the property' (this includes group/strata title properties and perpetual leaseholds).	Sole owner
'I possess legal title to a property with somebody else' (this includes group/strata title properties and perpetual leaseholds).	Joint tenant (if either of the joint owners die, the surviving owner automatically owns the property absolutely, no matter what provision is made in the Will of the deceased joint owner about that property) Tenant in common (each owner has a separate interest in the property, which is capable of being left by a Will. If either owner dies, his/her share in the property does not automatically pass to the other owner, but forms part of his/her estate). Tenants in common can hold either equal or unequal shares.
'I enjoy the benefits of ownership (including; usage, income, profits) even though the legal title is in another name.'	Equitable and/or beneficial ownership – <i>Example:</i> You help your son to buy an investment property by paying the deposit. The agreement is made on the understanding that you will receive a third of the profits when the property is sold. The title is in your son's name, and your son lives in the house and pays the mortgage. You still have an equitable interest in the property, and have 'beneficial ownership'. – <i>Example:</i> Legal title of a rental property is held under a trust by a corporation, and you are a beneficiary of the trust.
'I have a current right to possession and enjoyment of the property and its income until my death, but no ability to pass that right on to another party.'	Actual life estate Your right to the property is actually being exercised (ie it is not potential/future life estate). Your right to the property may also be contingent upon something (eg your marriage).

¹ Hold the interest only in the capacity as the executor or administrator of an estate of which you and your spouse are not beneficiaries; or Hold the interest in the capacity as a trustee, and you or your spouse's interest was acquired in the ordinary course of your, or your spouse's occupation unrelated to your duties as a Member.

Particulars of interests in real property		
	Suburb or locality and postcode of each parcel of real property you (and/or your spouse) had an interest in during the annual return period	Legal nature of interest: a box <i>MUST</i> be ticked for each property (see the guidance on previous page to assist in determining the nature of your interest)
Self	eg North Hobart, 7000 Montagu 7330	☐ Sole owner ☒ Joint tenant ☐ Tenant in common ☐ Equitable interest and/or beneficial owner ☐ Actual life estate ☐ Interest not stated above (provide details):
Self	Boat Harbour 7325	☐ Sole owner ☐ Joint tenant ☐ Tenant in common ☒ Equitable interest and/or beneficial owner ☐ Actual life estate ☐ Interest not stated above (provide details):
Spouse	Montagu 7330	☐ Sole owner ☒ Joint tenant ☐ Tenant in common ☐ Equitable interest and/or beneficial owner ☐ Actual life estate ☐ Interest not stated above (provide details):
Spouse	Boat Harbour 7325	☐ Sole owner ☒ Joint tenant ☐ Tenant in common ☐ Equitable interest and/or beneficial owner ☐ Actual life estate ☐ Interest not stated above (provide details):

C. INTERESTS AND POSITIONS IN CORPORATIONS

Did you, or your spouse, hold any interest or any position in any corporation (whether remunerated or not) during the annual return period?



No – continue to Part D



Yes – provide particulars below

Explanatory notes:

- *Interest in corporations means any relevant interest within the meaning of the Corporations Act 2001 (Commonwealth)² in any securities³ issued or made available by a corporation (whether or not a corporation is taken to be registered in Tasmania under the Corporations Act). Examples might include 'shareholder' or 'majority shareholder'.*
- *Disclosure is not required if the corporation is:*
 - *Formed to provide recreation or amusement; to promote commerce, industry, art, science, religion or charity; or for any other community purpose; and*
 - *is required to apply any profits or other income to promoting its objects; and*
 - *is prohibited from paying any dividend to members.*
- *It is not relevant whether or not the position is remunerated.*
- *Members may wish to seek advice in relation to interests in, for instance, a self-managed superannuation fund or a 'syndicate'.*
- *You do not need to disclose the value of interests in corporations.*

Particulars of interests and positions in corporations				
	Name of each corporation in which you had an interest or held a position at any time during the annual return period	Address of corporation (Head office address)	Nature of interest (if any)	Description of position (if any)
	Example only: XYZ Corporation, Hobart TAS 7000	1 Imaginary Place, Hobart TAS 7000	Shareholder	n/a
Self				
Spouse				

² See ss 608 and 609 of the *Corporations Act* for the meaning of 'relevant interest' (the 'basic rule' is: "A person has a relevant interest in securities if they: (a) are the holder of the securities; or (b) have power to exercise, or control the exercise of, a right to vote attached to the securities; or (c) have power to dispose of, or control the exercise of a power to dispose of, the securities. It does not matter how remote the relevant interest is or how it arises. If two or more people can jointly exercise one of these powers, each of them is taken to have that power.").

³ See s 92 of the *Corporations Act* for the definition of 'securities' (as a guide only, the *first* part of the definition is: "(1) Subject to this section, securities means: (a) debentures, stocks or bonds issued or proposed to be issued by a government; or (b) shares in, or debentures of, a body; or (c) interests in a managed investment scheme; or (d) units of such shares; but does not include: (f) a derivative (as defined in Chapter 7), other than an option to acquire by way of transfer a security covered by paragraph (a), (b), (c) or (d); or (g) an excluded security.").

D. POSITIONS IN TRADE UNIONS AND PROFESSIONAL OR BUSINESS ASSOCIATIONS

Did you, or your spouse, hold any position in any trade union or professional or business association, whether remunerated or not, during the annual return period?

- ☐ No – continue to Part E
- ☒ Yes – provide particulars below

Explanatory notes:

- “Professional or business association” means a body or organisation, whether incorporated or unincorporated, having as one of its objects or activities the promotion of the economic interests of its members in any occupation.
- Position refers to an office or a formal role within the organisation. An ordinary membership does not need to be declared but an executive role or formal status, such as patron, should be declared.

Particulars of each position		
	Name of each trade union and association in which you held a position in the annual return period	Description of position (if any)
	<i>Example only: XYZ Trade Union</i>	<i>Vice President</i>
Self	Vice President of Tas Scalefish Association	Vice President.
Spouse		

E. DEBTS

Were you, or your spouse, liable to pay any debt during the annual return period?



No – continue to Part F



Yes – provide particulars below

Explanatory notes:

- Only debts exceeding \$500 must be disclosed, unless the debt was one of two or more debts to the same person that exceed \$500 in total.
- A debt should be disclosed whether or not it was due and payable during the annual return period.
- The following debts are excluded from disclosure:
 - a debt to a relative⁴;
 - a debt arising from a loan of money from an authorised deposit-taking institution or other person whose ordinary business includes the lending of money, and the loan was made in the ordinary course of business of the lender (eg. a standard mortgage from a recognised financial institution); and
 - a debt arising from the supply of goods or services that were supplied during the annual return period in the ordinary course of any occupation (trade, profession or vocation) of the Member that is not related to his or her duties as a Member, or in the ordinary course of any occupation of a spouse of the Member.

Particulars of any debts		
	Name of each person or entity to whom you were liable to pay a debt at any time during the annual return period	Address (<i>Suburb and postcode if an individual; full head office address if a corporation</i>)
Self		
Spouse		

⁴ Relative is defined in s 3 of the Act as any of the following: (a) The parent, grandparent, brother, sister, uncle, aunt, nephew, niece, lineal descendant, surrogate child or adopted child of a Member or of a Member's spouse; or (b) the spouse of a Member or of any other person specified in (a).

F. DISPOSITIONS OF PROPERTY

Explanatory notes:

- 'Property' in this part of the form refers to real property or money⁵.
- A 'disposition of property' means any of the following:
 - any conveyance, transfer, assignment, settlement, delivery, payment or other alienation of real property or money;
 - the creation of a trust in respect of real property or money;
 - the grant or creation of any lease, mortgage, charge, easement, licence, power, partnership or interest in respect of real property or money;
 - the release, discharge, surrender, forfeiture or abandonment, at law or in equity, of any interest in any real property or money;
 - the exercise of a general power of appointment over real property in favour of a person;
 - any transaction entered into by a person with the intent to –
 - diminish, directly or indirectly, the value of any real property of that person; and
 - increase the value of any real property of another person who is not a relative;
- The particulars included should be sufficiently detailed to disclose the nature of your ongoing interest, including the impact the disposition has on your interest, as is relevant.
 - An example of a disposition of property to be included in 1: you sell your shack to your daughter, but you continue to use the shack from time to time.
 - An example of a disposition of property to be included in 2: you arrange for a business associate to sell his shack to your daughter, and you then use the shack from time to time.

1. Did you, or your spouse, make any disposition of real property or money during the annual return period whereby you or your spouse retained, either wholly or in part, the use or benefit of the property or the right to reacquire the property at a later time?

☐ **No** – continue to Question 2 below

☐ **Yes** – provide particulars below before continuing to Question 2

Particulars of each disposition of property

Note: particulars should include: the suburb/locality of the property, the impact the disposition has on your interest in the property, and the right, use or benefit retained or acquired through the disposition.

Example only: You sell your holiday home at XX Suburb to your daughter, but continue to use the holiday home from time to time.

Self	
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⁵ "Disposition of property" is defined in s3 of the Act.

Spouse	
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2. Did you, or your spouse, arrange for any disposition of property from one person to another whereby you or your spouse obtained, either wholly or in part, the use or benefit of the property?



No – continue to Part G



Yes – provide particulars below

Particulars of each disposition of property

Note: particulars should include: the suburb/locality of the property and the right, use or benefit retained or acquired through the disposition.

Example only: You arranged for a business associate to sell his holiday home at XX Suburb to your daughter, and you then use the holiday home from time to time.

Self	
Spouse	

G. CONTRIBUTIONS TO TRAVEL

Did any person or other entity make any financial or other contribution to any travel undertaken by you or your spouse during the annual return period?



No – continue to Part H



Yes – provide particulars below

Explanatory notes:

- Contributions include free or upgraded accommodation, transport or hospitality.
- Only contributions that exceed \$250 (or if non-financial, valued in excess of \$250) must be disclosed, unless the contribution was one of two or more contributions made during the period by the same person that exceed \$250 in total. You do not need to disclose the value of the contributions.
- The following types of contributions are excluded from disclosure:
 - contributions made from public funds;
 - contributions arising from travel on free passes issued under any Act;
 - contributions arising from travel in a government vehicle;
 - contributions from a relative;
 - contributions made in the ordinary course of any occupation of the Member which is not related to the Member's duties as a Member, or in the ordinary course of any occupation of the spouse of the Member;
 - contributions made in a personal capacity that could not reasonably be perceived to have been given in relation to the Member's role or duties; and
 - contributions made by the Member's political party in relation to travel for the purpose of political activity of the party in Tasmania or to enable the Member to represent the party within Australia.

Particulars of each contribution to travel				
	Name and suburb/locality of each person or entity who made any financial or other contribution to any travel undertaken by you or your spouse at any time during the annual return period	Dates on which travel was undertaken	Places to and from which travel was undertaken	Details of the contribution to travel For example, free or upgraded accommodation, transport, hospitality.
Self				
Spouse				

H. GIFTS

Did you, or your spouse, receive any gifts during the annual reporting period?

- ☒ **No** – continue to Part I
- ☐ **Yes** – provide particulars below

Explanatory notes:

- Only gifts with a value exceeding \$500 or more must be disclosed, unless the gift was one of two or more from the same person that exceed \$500 in total. The name and suburb/locality of the donor are required.
- The value of a gift is the fair market value at the time the gift was received. The value of a gift does not need to be declared.
- Gifts that are given in a personal capacity and could not reasonably be perceived to have been given in relation to the Member's role or duties do not need to be disclosed.
- Gift includes conferral of a financial or other benefit (eg. if a third party pays a debt owed by a Member or spouse of a Member, or a Member receives a significant discount).
- A gift from a relative (as defined in the Act) does not need to be disclosed.

Particulars of each gift		
	Description of any gift received at any time during the annual return period	Donor's name and suburb/locality
Self		
Spouse		

I. DISCRETIONARY DISCLOSURES

Do you wish to disclose any additional direct or indirect benefits, advantages or liabilities, whether pecuniary or not?

☐ No – please lodge this form with the appropriate Clerk (Details provided below).

☒ Yes – provide particulars below

Explanatory notes:

- In the interests of transparency, you may disclose any direct or indirect benefits, advantages or liabilities, whether pecuniary or not, that are not required by the Act to be disclosed.
- You should consider any possibility of a conflict between your private interests and your duties as a Member (s9 of the Act). A conflict of interest can be actual, perceived or potential, pecuniary or non-pecuniary.
- You may wish to disclose interests in this Part that are not specifically required elsewhere on this form.

Relevant Person	Disclosure	Nature of benefit/advantage/liability
Self	Owner of Scalefish A Licence Beach Seine B Small Mesh Licence 0-6m Tag Fishing licence	Owens Two licensed Fishing Dinghys LFV Desperado LFV Robbins Hood
Spouse	Fishing licence Personal	

Please lodge your completed form with the appropriate Clerk:

For Members of the House of Assembly	For Members of the Legislative Council
Clerk: Laura Ross Telephone: (03) 6212 2374 Address: House of Assembly, Hobart, TAS 7000 Email: laura.ross@parliament.tas.gov.au	Clerk: Catherine Vickers Telephone: (03) 6212 2331 Address: Legislative Council, Hobart, TAS 7000 Email: catherine.vickers@parliament.tas.gov.au

PARLIAMENTARY (DISCLOSURE OF INTERESTS) ACT 1996

Annual Return Appendix

This Appendix is for use when more space for disclosure is required than the standard Annual Return form allows. Please number, sign and date each page and ensure each appendix is cross referenced in relevant Parts of the form.

Member's Signature:..... Date:.....