

Gifts



What is a gift?

A gift is defined as any transfer of property, or the provision of service, from a person or entity to another without consideration (monetary or otherwise) or with inadequate consideration.

From 1 July 2026, section 287AAB of the *Commonwealth Electoral Act 1918* (Electoral Act) details what is considered a gift for the purposes of the Electoral Act.

A gift may, for example, include:

- a donation
- uncharged interest on a loan
- a contribution/entry fee or other payment to attend a fundraising venture/function
- a transfer of property made for a federal purpose by a core member of a registered political party's expenditure group (who is a candidate, member of the House of Representatives or a Senator) to another core member of the expenditure group
- subscriptions, levies, and payments deposited to a federal account of a significant third party, associated entity or third party
- goods or services received for which
 - no payment is made (in cash or in kind) for example, the use of a premises, equipment and facilities at no cost or
 - the payment made is less than the full value of the goods or service, for example discounted professional services fees.

What is not a gift?

From 1 July 2026, section 287AAB(3) sets out what is **not a gift** for the purposes of the Electoral Act. For example, a gift does not include:

- a grant of financial assistance made by the Commonwealth
- a bequest
- electoral expenditure incurred by a person or entity for the benefit of another person or entity or
- a gift to a person or entity for a State or Territory electoral purpose that is not paid into a federal account.

Individuals and entities should seek their own professional advice as to how the Electoral Act applies to their particular circumstances in making and/or receiving gifts.

Further information

Visit aec.gov.au/FADreform/ or email FADreform@aec.gov.au

Authorised by the Electoral Commissioner, Canberra

March 2026