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FUNDING AND DISCLOSURE REFORM

Donation Disclosure Notice Guideline

for Registered Political Parties

Australian Electoral Commission

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Purpose

The *Donation Disclosure Notice Guideline for Registered Political Parties* (the guideline) provides information and guidance to understand donation disclosure obligations under Part XX of the *Commonwealth Electoral Act 1918* (Electoral Act).

Important information

This guideline uses text boxes to highlight important information. Each text box is prefaced with a symbol. For example:

WARNING. A warning symbol indicates information relating to a legal obligation under the Electoral Act.

USEFUL TIP. An information symbol indicates a useful tip.

DUE DATE. A timing symbol indicates a due date.

This guideline uses a range of terms that carry a specific meaning under the Electoral Act. Please refer to the Glossary of funding and disclosure terms for general explanations of terms relevant to the funding and disclosure scheme. Those explanations do not replace relevant definitions contained within the Electoral Act. Individuals and entities seeking to rely on the material provided in the Glossary should also consider associated provisions within the Electoral Act (where relevant).

Legislation

These guidelines are for the funding and disclosure scheme that commences on 1 January 2027. For information on the current scheme see the Financial Disclosure page.

The table below identifies provisions of Part XX of the Electoral Act that are relevant to this guideline and is not intended as an exhaustive list. To understand your legislative obligations, you should consider Part XX of the Electoral Act as a whole.

Commonwealth Electoral Act 1918

Part XX	
Division 1	Preliminary
Section 287	Definitions
Section 287AA	Meaning of *foreign donor*
Section 287AAB	Meaning of *gift*
Division 2A	Use of federal accounts
Division 3A	Requirements relating to donations
Division 4	Disclosure of donations

Disclaimer

The information in this publication is intended to provide general guidance only. It does not constitute legal, financial, or other professional advice. Individuals and entities should seek their own professional advice to find out how the Electoral Act applies to their particular circumstances. The AEC has made every reasonable effort to provide current and accurate information, but it does not make any guarantees regarding the accuracy, currency, or completeness of that information. Individuals and entities who wish to re-publish or otherwise use the information in this publication must check this information for currency and accuracy prior to publication.

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Introduction

The Commonwealth funding and disclosure scheme (the funding and disclosure scheme) established under Part XX of the Electoral Act, deals with the public funding of federal election campaigns and the disclosure of detailed financial information.

The funding and disclosure scheme was introduced to increase overall transparency and inform the public about the financial dealings of political parties, candidates and others involved in the electoral process.

Division 4 of Part XX of the Electoral Act requires:

- Registered political parties (RPPs)
- State branches of RPPs
- members of the House of Representatives
- Senators
- candidates
- significant third parties (STPs)
- associated entities (AEs)
- nominated entities (NEs)
- third parties (TPs) and
- donors

to lodge Donation Disclosure Notices (DDNs) with the Australian Electoral Commission (AEC) when certain kinds of gifts are received or made.

The AEC is required to publish some of the information contained within the DDN on the publicly available Transparency Register.

The Electoral Act refers to both the AEC and the Electoral Commissioner (EC). For ease of reading, this document will refer to both as the AEC. Readers should refer to the Electoral Act in determining the specific nature of relevant provisions discussed, including to whom they relate.

Donation Disclosure Notice for gifts

Is a Donation Disclosure Notice required?

A DDN is required to be lodged with the AEC if:

- the gift is made to the RPP for a federal purpose; and
- either or both of the following apply:
  - the amount or value of the gift is more than the disclosure threshold;
  - the total amount or value of all gifts for a federal purpose received by the RPP from donor during the calendar year is more than the disclosure threshold.

For more information on gifts for a federal purpose and the impact on gift caps see the **Gift Caps Guidelines** on the AEC website.

Federal purpose is defined in section 287 of the Electoral Act as the purpose of incurring electoral expenditure or creating or communicating electoral matter.

Who lodges a Donation Disclosure Notice?

RPPs and their donors of gifts for a federal purpose are required to lodge DDNs within certain timeframes, after the disclosure threshold has been exceeded in a calendar year.

The responsible person for lodging a DDN for political parties and State branches of RPPs is below:

Type of political party	Responsible person
RPP	registered officer of the RPP
State branch of an RPP	registered officer of the State branch
State branch that is not an RPP	agent of the State branch (party agent)

Section 303A of the Electoral Act details the responsible person for lodging the DDNs on behalf of gift recipients.

Disclosure threshold

The disclosure threshold is indexed on 1 January following a general election (indexation day) under section 321AA of the Electoral Act. It will be published on the AEC website as soon as practicable after each indexation day.

As of 1 January 2027, the disclosure threshold is set at $5,000 in a calendar year.

The disclosure threshold is reached when a gift for a federal purpose is received and that amount, or the sum of all amounts received from the same person or entity during the calendar year, is more than the disclosure threshold.

Example – Exceeding the disclosure threshold

A recipient receives a **gift** of **$5,000** for a federal purpose. The disclosure threshold is $5,000. The value of the gift does **not exceed** the disclosure threshold and a **DDN** is **not required**.

If the recipient receives a **gift** of **$5,000.25** for a federal purpose the value of the gift **exceeds** the disclosure threshold and a **DDN must be lodged**.

The example shows that a DDN is only required once the amount or value of a gift **exceeds** the disclosure threshold. A gift or cumulative sum of gifts equal to the disclosure threshold does not, by itself, trigger a disclosure obligation.

Example – Cumulative gifts

A donor makes regular **gifts** for a federal purpose of **$200 each fortnight** to the Quokka Australia Party.

The **disclosure threshold** is **$5,000**. The value of the donor's gifts is aggregated over the calendar year to determine whether a **DDN** is required.

- **Fortnightly annual gift**: $200
- **25th gift**: $200 x 25 fortnights = Cumulative total of **$5,000**
- **26th gift**: Cumulative total of **$5,200**

The 25th gift brings the cumulative total to **$5,000**, a DDN is not required until the donor's cumulative gifts **exceed** the disclosure threshold.

When the donor makes the **26th gift**, the cumulative value of gifts reaches **$5,200** and exceeds the disclosure threshold.

A DDN must be lodged which discloses the 26th annual gift of **$200** and the **cumulative total of $5,200**.

This example shows that where a donor makes multiple gifts during a calendar year, the gifts are aggregated when determining whether the disclosure threshold has been exceeded. Once the cumulative amount or value of those gifts exceeds the disclosure threshold, a DDN is required.

Gifts that must be disclosed

A gift includes a donation under the Electoral Act.

The Electoral Act sets out numerous examples of what is or is not ***a gift*** for the purpose of Part XX of the Electoral Act.

A gift includes a 'gift-in-kind'. Gifts-in-kind are goods or services given for which no payment (in cash or in kind) or inadequate consideration is made. Inadequate consideration is where the benefits obtained by the recipient are clearly of a greater value than the payment made. Inadequate consideration includes discounts provided that are over and above those that would be offered under normal commercial arrangements.

A gift may also include uncharged interest on a loan to a person or entity, and an amount paid by a person as a contribution, entry fee or other payment to attend or otherwise benefit from a fundraising venture or function that forms part of the net proceeds of the venture or function.

Section 287AAB of the Electoral Act defines gifts and exceptions.

A gift is defined as 'any disposition of property made by a person or entity to another person or entity, being a disposition made without consideration in money or money's worth or with inadequate consideration, and includes the provisions of a service for no consideration or inadequate consideration.'

Calculating the value of a gift-in-kind

A gift-in-kind made for a federal purpose contributes to the total gifts considered under the disclosure threshold.

When disclosing gifts-in-kind the disclosure amount must reflect the amount or value of the gift. That is, the normal commercial or sale value of the item or service based on arms-length transaction, comparative quotations or other expert assessment.

Examples of gifts-in-kind if used for a federal purpose could be:

- free/discounted services such as legal advice, accounting services or web and IT services
- wages or salaries (including on-costs) incurred by an employer whose employee works for the RPP during normal working hours while continuing to receive salary or wages from the employer (but not if the employee takes paid leave to work for the RPP)
- free/discounted use of premises or equipment and facilities
- free use of a vehicle, or free fuel or servicing of a vehicle
- free/discounted time or production services by a broadcaster (except time provided by the ABC or SBS specifically for political broadcasting)
- free/discounted advertising by a publisher or advertising production service
- free air travel or the free use of a private aircraft
- loans provided interest free, or at rates that are less than those available in the commercial loan market
- free/discounted printing, typesetting or associated services

- free/discounted goods or services (for example, travel, artwork, sports memorabilia or electrical goods) for use in raffles or other fundraising activities
- where a person pays a bill/account owed by the RPP.

Gifts-in-kind may be progressively given or received over a period of time (progressive gifts-in-kind), including by way of a lease, licence or similar arrangement. For example, discounted or free rent or reduced or interest free loans.

In order to comply with the disclosure obligations under section 303A of the Electoral Act, a progressive gift-in-kind may be disclosed either:

a) progressively, at various times when the benefit is received; or

b) as a single gift, where the timing and value of the gift can be substantiated by the donor or recipient.

Records must be maintained to substantiate the value and date the gift-in-kind was received.

Discounted use of premises or equipment and facilities

A donor may provide free or discounted rent of premises, equipment or facilities as a gift in-kind for a federal purpose. This gift-in-kind is required to be disclosed when the total amount or value of all gifts (including gifts-in-kind) provided in a calendar year exceeds the disclosure threshold.

Example – Discounted use of premises as a gift-in-kind

Sid owns a commercial investment property that is usually rented for **$3,500 per month**.

To support an RPP in an upcoming federal election, Sid agrees to lease the property to the RPP for **4 months** at a discounted rent of **$2,000 per month**.

The value of the gift-in-kind is the difference between the market rent and the rent charged.

Market rent per month: $3,500

Rent charged per month: $2,000

Gift-in-kind per month: $1,500

Because the discounted rent is provided over a four month period, and the agreement does not stipulate otherwise, Sid decides the gift is provided progressively:

Month	Gift value	Cumulative gift value
February 2027	$1,500	$1,500
March 2027	$1,500	$3,000
April 2027	$1,500	$4,500
May 2027	$1,500	$6,000

At the end of the arrangement:

Total market rent for 4 months: 4 x $3,500 = **$14,000**

Total rent charged: 4 x $2,000 = **$8,000**

Total gift in kind: 4 x $1,500 = **$6,000**

Because the gift-in-kind is for a federal purpose and the cumulative value exceeds the **$5,000 disclosure threshold** in May 2027, disclosure obligations will arise under the Electoral Act.

However, if the agreement between Sid and the RPP requires a one-off upfront payment of $8,000 at the time the lease is signed, the RPP and Sid would disclose the gift-in-kind value as $6,000.

Disclosure of uncharged interest on loans

Uncharged interest on a loan from a person or entity may be a gift-in-kind.

The amount that must be disclosed is the additional amount that would have been payable if the loan had been made at commercial interest rates.

For the purposes of completing a DDN, the date uncharged interest on a loan is considered to be received is the earlier of:

- the date specified in an enforceable loan agreement; or
- the date on which the discounted interest would have been charged if calculated at commercial interest rates, or
- the first day of each calendar month for the prior period (interest free arrangements); or
- the date on which the interest was waived (where previously accrued), or
- the date on which the loan was forgiven (at which time the loan itself becomes a gift subject to disclosure provisions).

There are specific record keeping requirements for amounts received as a loan.

- For loans received that are greater than the disclosure threshold, from a person or entity other than a financial institution, the recipient of the loan must keep the following records:
  - terms and conditions of the loan
  - the total amount of the loan
  - the term of the loan
  - the interest rate payable on the loan
- The information that is required to be retained will depend on the lender type:
  - for a loan from a registered industrial organisation (other than a financial institution) – the name of the organisation, and the names and addresses of the executive committee members, or
  - for a loan from an unincorporated association – the name of the association, and the names and addresses of the executive committee members, or
  - for a loan paid out of a trust fund or the funds of a foundation - the title, name or description of the trust fund or foundation, the names and addresses of the trustees of the fund or foundation, or
  - for any other loan, the name and address of the person or organisation that made the loan.

Loans between core members of a RPP's expenditure group, including any uncharged interest, are not considered a gift and therefore do not require a DDN to be lodged.

Note:

The following example assumes the commercial interest rate remains at 5% per annum throughout the loan period. If the commercial interest rate changes during the term of the loan, the value of the uncharged interest must be recalculated using the commercial interest rate applicable to the relevant period. As a result, the value of the monthly gift, the cumulative value of gifts and the date on which the disclosure threshold is reached may change.

Example – Uncharged interest on loan as a gift-in-kind

On **1 January 2027**, Alex provides the Quokka Australia Party (QAP) with a 3-year **interest-free loan of $155,000** for a federal purpose. The loan is repayable in full at the end of the term of the loan. No interest is charged and the commercial interest rate for a comparable loan is **5% per annum**.

Because the arrangement is interest-free, the value of the **uncharged interest** constitutes a gift. For an interest-free arrangement, the gift is taken to be given and received on the **first day of each calendar month for the preceding month** (unless a written agreement between the donor and recipient indicates otherwise).

The value of the gift for each month is calculated using the interest that would have accrued during the preceding month at the applicable commercial interest rate.

- **Loan amount:** $155,000
- **Commercial interest rate:** 5% per annum
- **Daily interest rate:** 5% ÷ 365
- **Disclosure threshold:** $5,000

Date gift taken to be received	Days in preceding month	Gift value	Cumulative value for the calendar year
1 February 2027	31	$657.53	$657.53
1 March 2027	28	$593.15	$1,250.68
1 April 2027	31	$657.53	$1,908.21
1 May 2027	30	$636.99	$2,545.20
1 June 2027	31	$657.53	$3,202.73
1 July 2027	30	$636.99	$3,839.72
1 August 2027	31	$657.53	$4,497.25
1 September 2027	**31**	**$657.53**	**$5,154.78**

The cumulative value of the gift exceeds the **$5,000 disclosure threshold on 1 September 2027** and QAP will need to lodge a DDN for each subsequent month in 2027.

The disclosure threshold resets on **1 January 2028** and **1 January 2029**. Assuming the commercial interest rate remains unchanged, the cumulative value of the gift would again exceed the disclosure threshold during **September 2028** and **September 2029**. However, the disclosure threshold will need to be assessed at the relevant time.

At the end of the loan term, QAP repays Alex the **$155,000 principal** and the total value of uncharged interest over the 3-year term is **$23,250.**

This example shows that, for an interest-free loan where the principal is repayable at the end of the loan term, the gift is not the loan principal. Rather, the gift is the value of the **uncharged interest**, which is taken to be given and received progressively throughout the term of the loan.

Receipts for fundraising ventures or functions

A donor may pay an RPP an amount as a contribution, entry fee or other payment, to attend or otherwise obtain a benefit from a fundraising venture or function.

A receipt must be issued for the amount that the party agent or registered officer reasonably believes forms part of the net proceeds from the venture or function as soon as practical after receiving the gift.

The donor can rely on the receipt to fulfil their disclosure obligations as required under the Electoral Act.

If the registered officer or party agent becomes aware that the amount of the receipt is incorrect, they must issue an updated receipt to the donor (this may happen where variation to estimated costs occur after the receipt has been issued).

Where a receipt has been reissued due to a change, the registered officer or party agent must request an amendment to any DDN they have already lodged for that gift.

The registered officer or the party agent must issue a receipt to the donor for certain gifts under section 302CH.

Example – Receipts for net proceeds of fundraising events

The Quokka Australia Party (QAP) holds a fundraising gala dinner to raise funds for its upcoming Federal election campaign.

The cost of hosting the event, including all venue, catering and other arrangements, is **$45,000**.

The event has a capacity of **150 guests** and tickets are sold for **$1,500 per ticket**.

Total ticket sales revenue: **$225,000** (150 × $1,500)

Cost of hosting the event: **$45,000**

Net proceeds: **$180,000**

The net proceeds represent the total value of gifts received by QAP through the fundraising event. To calculate the gift amount attributable to each ticket purchased:

Net proceeds: **$180,000**

Number of tickets sold: **150**

Gift amount per ticket: **$1,200** ($180,000 ÷ 150)

QAP provides each ticket purchaser with a receipt stating that **$1,200** of the ticket price constitutes a gift for a federal purpose.

A donor who purchased a ticket can rely on this receipt when determining the value and timing of their gift for the purposes of complying with their disclosure obligations.

Lodging a Donation Disclosure Notice

Where the disclosure threshold has been exceeded, the registered officer or party agent, as the responsible person, is required to lodge the DDN in the approved form with the AEC within the specified timeframes in the Electoral Act.

Registered officers and party agents may rely on administrative support in preparing DDNs. However, DDNs must be lodged by the registered officer or party agent as the responsible person.

AEC may advise of the need for a DDN:

- where a DDN is received from an RPP and a corresponding disclosure has not been received from the donor within the specified timeframe, or
- where a DDN is received from a donor and a corresponding disclosure has not been received from the RPP (excluding certain other gifts) within the specified timeframe.

A DDN will not be required where the value or amount of a gift, or all gifts, given for a federal purpose has not exceeded the disclosure threshold.

The AEC will only accept a DDN where the relevant disclosure threshold has been exceeded. RPPs must maintain accurate records and monitor the cumulative total value of all gifts to enable them to meet their disclosure obligations under the Electoral Act.

A DDN that has been lodged cannot be withdrawn. If an error or omission has been made a request for an amendment must be made to the AEC.

Section 303A of the Electoral Act details the responsible person for the recipient of a gift.

Failure by the AEC to notify a responsible person of their obligation to lodge a DDN does not relieve them of their responsibilities under the Electoral Act.

Timeframe for lodgement of Donation Disclosure Notices

The timeframe for lodgement of a DDN by a recipient is dependent on when the gift is received.

Expedited notice period for an election or by-election means the period from 7 days before to 7 days after polling day.

Election period for an election or by-election means the period starting on the issue of the writ until close of polls.

The following table shows the timeframe for lodgement of a DDN by reference to the time the gift is received:

Time the gift is received	DDN lodgement timeframe
during the expedited notice period* (7 days before and after polling day)	within 24 hours commencing from the time the gift is received
during an election period (which refers to the period between the issue of writ to polling day, unless during expedited period)	within 7 days commencing on the date the gift is received
If a gift is received, in relation to an election or by-election, before the start of the election period, and at the time to RPP has not provided a DDN	13 days before polling day or 21st day of the calendar month following the month in which the gift was received, whichever is the earliest.
Any other time	by the 21st day of the next calendar month

A person or entity ‘receives’ a gift at the time when the recipient acquires actual possession of the gift and can exercise control over the gift.

For example, a monetary gift provided by an electronic transaction would be received at the time the funds enter a bank account and are able to be controlled by the recipient.

Example – Gift received during expedited notice period

Quokka Australia Party (QAP) receives a **gift of $5,200** for a federal purpose on **10 April**.

Polling day for the federal election is 12 April.

Because the gift is made during the **expedited notice period**, QAP must lodge a **DDN** within 24 hours of receiving the gift. The DDN must therefore be lodged by **11 April**.

This example shows that where a gift that exceeds the disclosure threshold is received during the expedited notice period, the DDN must be lodged within 24 hours of the gift being made.

Example – Gift received during election period

A gift of $5,200 for a federal purpose is received by the Quokka Australia Party on **15 March** from an individual donor.

A federal election is called with the writs issued on **14 March** and polling day on **17 April**.

QAP will need to lodge a DDN for the gift of $5,200 within 7 days commencing on the date the gift is received.

Therefore, QAP must lodge a DDN by **22 March**.

Example – Gift received for a by-election during expedited notice period

The Quokka Australia Party (QAP) is endorsing a candidate in a by-election for the Division of Riverina.

Three days before polling day for the by-election, an individual donor makes a **by-election gift** of **$6,000** to QAP. The value of the gift exceeds the **disclosure threshold**.

Because the gift is received during the **expedited notice period** and is for the purpose of the by-election the recipient must lodge a **DDN** within **24 hours** of receiving the by-election gift.

Subsequent gift not for purpose of by-election

The next day, the QAP receives another gift of **$1,000** from the same individual donor. However, this second gift is **not for the purpose of the by-election**.

A DDN is required for the second gift because the disclosure threshold has been exceeded. However, as the gift is **not** a by-election gift, the expedited notice period does not apply. QAP's DDN for this subsequent gift will be required to be lodged by the end of the 21st day of the calendar month immediately following the month in which the gift was made.

This example shows that the applicable disclosure timeframe depends on if the **gift** is received **specifically** for a **by-election**. A by-election gift received during the expedited notice period is subject to the 24 hour reporting requirement, whereas a gift that is not for the purpose of the by-election remains subject to the standard disclosure timeframe.

Information required in a recipient Donation Disclosure Notice

The following list provides the information that must be provided in a DDN by the registered officer or party agent within the required timeframes.

- name of the RPP
- name of the person lodging the DDN (i.e. party agent or registered officer)
- amount/value of gift, (inclusive of GST)
- date the gift was received
- if the gift was made during a by-election or Senate-only election period and is for a by-election or Senate-only election, the name of the Division, State or Territory (as applicable) to which the election relates
- name and address of the person or entity who made the gift (donor)
- if the person/entity (donor) made the gift on behalf of an unincorporated association (other than industrial organisation) or if the person/entity (donor) is a trustee of a trust and the gift was made out of the funds of a trust or foundation then the DDN must contain:
  - association name, and the names and addresses of the members of the executive committee
  - title or description of the trust fund or name of foundation, and names and addresses of the trustees of the fund or foundation
- the total amount/value of all gifts from the same donor to the recipient over the calendar year (once the disclosure threshold has been exceeded)

Section 303B sets out the required contents for a recipient DDN.

Bulk Donation Disclosure Notices

The Electoral Act sets out certain circumstances that provide for the disclosure of multiple gifts in one lodgement (i.e. a Bulk DDN). These gifts must be separately detailed in the Bulk DDN and contain all the required information relevant to each individual gift. The Bulk DDN is lodged with the AEC in the same manner as an individual DDN.

The funding and disclosure system will prevent a bulk DDN from being lodged if it contains details of gifts where the amount/value or cumulative total of the gift(s) does not exceed the disclosure threshold. Where this occurs, the recipient RPP will have an opportunity to correct or remove this information from the Bulk DDN to progress with the lodgement.

If a Bulk DDN is received by the AEC and it contains information relating to gifts where the disclosure threshold has not been exceeded, only information relevant to gifts exceeding the disclosure threshold will be published on the Transparency Register.

Gifts made or received from a representative or agent acting on behalf of a donor or recipient

A DDN must ensure that the gift is attributed to the correct donor and recipient. If a person or entity makes or receives a gift on behalf of another as an 'agent' or 'representative,' they are not considered to be the donor or recipient and should not be named on the DDN.

Gifts to Senate groups

When a gift is made to a Senate group that is a single party endorsed group, the RPP that endorsed the candidates in the group is the taken to have received the gift and should be named as recipient on a DDN.

When a gift is made to:

- a jointly endorsed group, or
- a group where none of the members are endorsed by an RPP

each member is taken to have received an equal share of the gift. The share must be rounded to the nearest dollar. The gifts are separate gifts for the purposes of disclosure.

Related bodies corporate

The Electoral Act deems related bodies corporate to be the same entity for the purposes of gift caps. For the purpose of Part XX of the Electoral Act, a related body corporate is determined in the same manner as section 50 of the *Corporations Act 2001*.

Where an RPP receives a gift from a parent company or related bodies corporate, they must make reasonable enquiries to ascertain the identity of the donor, including whether they are part of related bodies corporate and ensure the gift cap is not exceeded and duplicate DDNs are not lodged.

Publishing disclosure information

The AEC is required to publish and make available to the public DDN information (other than an address) on the Transparency Register.

DDN information received by the AEC will be published on the Transparency Register:

- within 24 hours from the time the AEC receives the DDN if:
  - the gift was received during an election / by-election period, or
  - the gift was received close to the start of an election/by-election period, and had not been disclosed prior to the election period commencing, or
  - the disclosure notice was received by the AEC during an election period in relation to that election, or
- in any other case within 10 days from the date the AEC receives the DDN.

Amended DDN details will be published on the Transparency Register as soon as practicable after AEC approval.

Additionally, the AEC will publish the following information on the Transparency Register as soon as practicable:

- if an RPP advises the AEC a gift has been returned, an annotation against the relevant DDN. The original record will not be removed from the Transparency Register.
- where a donor informs the AEC of acceptable donor action, a statement that acceptable donor action has been taken will be published alongside the relevant DDN information.

Where a recipient informs the AEC of acceptable donor action or acceptable recipient action in relation to a gift the AEC is required to publish statements of acceptable donor/recipient action within 24 hours of receipt.

The information in the DDN is collected under section 303A of the Electoral Act, and in accordance with the *Privacy Act 1988*. To view the AEC's Privacy Notice, see the Privacy page on the AEC website.

Incomplete disclosure or errors

Notice of Incomplete Disclosure

The party agent or registered officer of the RPP is responsible for making reasonable efforts to obtain all the information required to complete the DDN. Where the party agent or registered officer is unable to obtain all the information required to fully complete a DDN, they must prepare the DDN to the extent they can, and give the AEC a Notice of Incomplete Disclosure together with the incomplete DDN.

Lodgement of a Notice of Incomplete Disclosure does not relieve the party agent or registered officer of the responsibility of making reasonable efforts to obtain the information required to complete the DDN.

The AEC may assess whether the lodgement of a Notice of Incomplete Disclosure was used by a party agent or registered officer to avoid their responsibilities under the Electoral Act and may exercise its power accordingly.

The Notice of Incomplete Disclosure requires:

- full details of the information missing from the DDN
- reasons why the information was unable to be obtained (e.g. details of all attempts made to obtain the missing information), and
- full name/s and address details of the person/s believed to possess the missing information; and reasons why the registered officer or party agency believes this person/s can provide the required information.

Amending a Donation Disclosure Notice

A registered officer or party agent may request to amend a DDN for the purpose of correcting an error or to remove a defect. This request must be made by the registered officer or party agent.

The amendment request must be made in writing, signed by the person making the request and lodged with the AEC. The AEC will approve the amendment request if satisfied there is an error or defect. Once approved by the AEC, the amendment will be published on the Transparency Register.

A request to amend a DDN solely because a gift, or part of a gift, has been returned or proposed to be returned due to acceptable action, acceptable recipient action or acceptable donor action, is not an error or omission for the purposes of an amendment.

Where an amendment request by a registered officer or party agent is refused, the AEC will give written notice to the relevant person of the reasons for the decision and their right to a review of the decision. The registered officer or party agent must lodge a request for review with the AEC within 28 days after the notice of refusal was given.

Section 319A of the Electoral Act provides for amendments to donation disclosure notices in certain circumstances.

Additional information

Federal accounts

All monetary gifts for a federal purpose must be credited to a federal account. A federal account means an account where:

- The only amounts credited to the account are amounts to be used only for a federal purpose; and
- The only amounts withdrawn or transferred from the account are amounts:
    - withdrawn or transferred for a federal purpose; or
    - transferred to another federal account; and
- the account is an authorised deposit-taking institution within the meaning of the *Banking Act 1959*; and
- the account is kept in Australia.

For further information see the **Federal Accounts Guideline**.

> Section 287(1) sets out the requirements of a nominated bank account kept for the purposes of Part XX as a federal account.
>
> Section 292FA sets out obligations in relation to use of federal accounts.

Compliance considerations

An authorised officer of the AEC has the power to issue a notice to a person to obtain information, produce documents or to appear and answer questions to ensure compliance with Part XX of the Electoral Act.

The Electoral Act civil penalties and criminal offences under Part XX, for failure to comply with requirements relating to funding and disclosure.

For further information on civil penalties and criminal offences can be found on the AEC website.

Foreign donors

The Electoral Act restricts the making and receipt of donations from a foreign donor. RPPs should ensure that they are aware of these restrictions and exceptions to comply with the Electoral Act.

> Sections 302D and 302F of the Electoral Act sets out the restrictions on receiving gifts from foreign donors.
>
> Section 287AA of the Electoral Act details the meaning of a foreign donor

Disclosure threshold and gift caps

The registered officer or party agent is responsible for monitoring gifts received against relevant disclosure thresholds and gift caps. Gift caps restrict the amount or value of a gift that can be made or received for a federal purpose in a calendar year. Gifts for a federal purpose must be disclosed when their cumulative total value exceeds the disclosure threshold.

For calculating the cumulative total of donations that count towards the disclosure threshold, each recipient is separate.

Recipients must also ensure gift caps are not exceeded and may take acceptable recipient action where they are.

The gift cap is indexed annually and will be published on the AEC website by 1 January each year.

More information on gift caps is available in the **Gift Caps guideline for recipients**.

Acceptable recipient action and acceptable donor action

Acceptable recipient action and acceptable donor action enables recipients and donors to take remedial action to avoid civil penalties for exceeding relevant gift caps.

Taking acceptable recipient action involves a recipient returning to the donor or transferring to the Commonwealth, the entire gift or the amount or value of the gift that exceeds the relevant gift cap.

Taking acceptable donor action involves a donor making a request in writing that the recipient return the gift or the amount or value of the gift that exceeds the relevant gift cap.

Donors and recipients have 6 weeks from the time they become aware that they have exceeded a gift cap for a calendar year to take acceptable recipient action or acceptable donor action.

Irrespective of whether acceptable recipient/donor action has been taken in relation to a gift, a DDN must still be lodged for a gift where it is for a federal purpose and the value or amount exceeds the disclosure threshold.

A person or entity may be subject to penalties under the Electoral Act where they fail to take acceptable action in respect of exceeding a relevant gift cap.

The acceptable action required to be taken by political parties and donors is detailed in section 302B of the Electoral Act.

Effect of acceptable recipient/donor action and return of gifts

Acceptable recipient action or acceptable donor action taken in relation to a gift that exceeds a relevant gift cap has no effect on the cumulative gift total.

This means that following acceptable recipient action, recipients would not be able to receive further gifts once the caps are exceeded, and must wait for the relevant cap to re-set (for example, following the end of a calendar year for an annual gift cap).

The Electoral Act provides that a recipient may inform the AEC of acceptable recipient action or acceptable donor action in relation to a gift. The AEC must publish a statement on the Transparency Register that acceptable recipient/donor action has been taken in relation to a gift within 24 hours of being advised by the recipient.

Taking acceptable recipient/donor action is not available in circumstances where a donor or recipient requests the return of a gift for reasons other than acceptable recipient action or acceptable donor action. However, if a recipient advises the AEC of return of a gift (disclosed in a prior DDN) in these circumstances the AEC will publish an annotation on the Transparency Register against the relevant DDN.

For more information refer to the **Gift Caps Guideline for recipients** and **Gift Caps Guideline for donors**.

Winding up of a donor company

A company liquidator can recover a gift from an RPP, a candidate or a member of a group if the gift exceeds the disclosure threshold and the company is wound up within one year of making the gift.

> Section 306B of the Electoral Act allows a company liquidator to recover a gift over the disclosure threshold.

Record keeping

Information relating to gifts

The Electoral Act contains requirements for keeping records related to Part XX of the Electoral Act. Responsible persons are required to keep all records that demonstrate compliance with relevant provisions of Part XX of the Electoral Act.

RPPs should maintain good record-keeping practices by establishing appropriate financial and record keeping systems and procedures. The Electoral Act makes the registered officer or party agent responsible for record keeping.

All DDNs should be supported by information and source documents recording the details of individual gifts. Examples of source documents are:

- receipts
- tax invoices
- loan documents
- bank deposit records
- bank account statements
- credit card statements.

Source documents should contain information required to complete the DDN, such as the:

- date of the transaction
- name of the person or organisation from whom a gift was received
- name and address of the organisation that has provided a loan to the RPP
- total amount received (including GST if applicable).

Retention of records

Relevant records must be retained for a minimum of 5 years after the gift disclosed in a DDN was made.

The records must also be kept in accordance with any other requirements as determined by the Electoral Commissioner.

A person or entity that fails to comply with these requirements may be subject to civil penalties.

Section 317 of the Electoral Act provides for the retention of records.