



Financial Disclosure Guide for Donors to Political Parties

2017–18 financial year

The Australian Electoral Commission asserts the right to be recognised as author of the original material in the following manner:



© Commonwealth of Australia 2018.

Unless otherwise noted, the AEC has applied the Creative Commons Attribution 4.0 International Licence (Licence) to this publication with the exception of the Commonwealth Coat of Arms, the AEC's logos, and content supplied by third parties. Use of material subject to the Licence must not assert or imply any connection with, or endorsement by, the AEC unless with express prior written permission.

The Australian Electoral Commission asserts the right of recognition as author of the original material. The publication should be attributed as Financial Disclosure Guide for Donors to Political Parties.

Enquiries regarding the licence and any use of this document are welcome at:

Funding and Disclosure
Australian Electoral Commission
Locked Bag 4007
Canberra ACT 2601

Email: fad@aec.gov.au
Phone: 02 6271 4552

www.aec.gov.au

Published June 2018

Contents

Contents	2
Introduction.....	4
The Guide	4
Annual disclosure	6
Responsibility for lodging returns	6
Financial disclosure obligations under the Electoral Act	6
eReturns: portal to complete and lodge your return.....	7
Reporting period	7
Due date for lodging returns.....	8
Penalties	8
Information to be disclosed in the donor to political party disclosure return.....	9
Related organisations	9
Donations made.....	9
Donations received	13
Third Party Return of Political Expenditure.....	14
Incomplete returns.....	15
Amending returns	15
Administration.....	16
Date for public inspection of annual returns	16
Record keeping.....	16
Offences.....	17
Appendix 1	18
Glossary of terms.....	18
Appendix 2	21
Disclosure Legislative Reference Guide.....	21
Appendix 3	23
Penalties relating to the Commonwealth disclosure scheme.....	23
Appendix 4	24

eReturns24
Appendix 525
Registered Political Party and Branch Codes.....25

Introduction

The Commonwealth funding and disclosure scheme (the disclosure scheme) established under Part XX of the *Commonwealth Electoral Act 1918* (Electoral Act), deals with the public funding of federal election campaigns and the disclosure of detailed financial information.

The 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.

The disclosure scheme requires candidates, federally registered political parties, their state branches and local branches/sub-party units (referred to collectively as political parties in this guide), their associated entities, donors and other participants in the electoral process, to lodge an annual or election period financial disclosure return with the Australian Electoral Commission (AEC).

The disclosure returns are then published on the AEC website.

The Guide

This version of the Financial Disclosure Guide for Donors to Political Parties (Guide for donors to political parties) applies to returns for the 2017–18 financial year.

The AEC releases a series of publications designed to assist political parties, candidates, donors and other persons that may have financial disclosure obligations under the Electoral Act. These publications are:

- Financial Disclosure Guide for Political Parties
- Financial Disclosure Guide for Associated Entities
- Financial Disclosure Guide for Third Parties
- Financial Disclosure Guide for Election Donors
- Financial Disclosure Guide for Candidates and Senate Groups

The Guide for donors to political parties is designed to assist donors to understand their financial disclosure obligations under Part XX of the Electoral Act.


The Guide for donors to political parties provides information derived from the Electoral Act as well as from the experiences of the AEC in the administration of the disclosure scheme. While it is a user-friendly guide to Commonwealth funding and disclosure requirements, it does not address the whole of the Electoral Act. The Guide for donors to political parties should not be used as a substitute for specific legal advice on detailed disclosure or compliance issues.


Users are urged to read and familiarise themselves with the relevant parts of the Electoral Act and to seek their own independent advice where necessary.


Additional information and advice on the disclosure scheme is available from the AEC. The AEC's contact details are listed at the front of this guide.

The Electoral Act and all guides published by the AEC are available at www.aec.gov.au. The annual and election returns are also available for viewing on this site after the public release date. A searchable database is provided which allows data to be exported.

The Guide for donors to political parties incorporates text boxes to highlight important information. Each text box is prefaced with a symbol. For example:

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

	An information symbol indicates a useful tip.
---	---

	A timing symbol indicates a due date.
---	---------------------------------------

Annual disclosure

Part XX, Division 4 of the Electoral Act relates to disclosure of donations. However, the legislative provisions within Division 4 refer to gifts, and 'gift' is defined in section 287(1) of the Electoral Act. In this guide when the word 'donation' appears it has the same meaning as gift as defined in section 287(1).

Responsibility for lodging returns

Responsibility for lodging returns lies with the person or organisation that made donations to a political party. Where the donor is an organisation, someone with suitable authority should lodge the return, such as the CEO or chief financial officer.

Financial disclosure obligations under the Electoral Act

Section 305B of the Electoral Act governs the lodgement of annual disclosures by donors to political parties.

Section 305B(1) provides that where a person or organisation makes one or more donations to a political party totalling more than the disclosure threshold during the financial year, the person or organisation must within 20 weeks after the end of the financial year furnish to the AEC a return, which can be lodged electronically through the [eReturns portal](#) available on the AEC website.

Further, section 305B(2) provides that if a person or organisation makes a donation to any person or body with the intention of benefiting a particular political party, the person is taken for the purposes of section 305B(1) to have made that donation directly to that political party.

In determining whether the threshold for disclosure has been reached, it is important to note that section 287(6) deems body corporates related under the provisions of the *Corporations Act 2001* to be a single entity, so donations must be aggregated across the group and then disclosed on a single return.


The Donor to Political Party Disclosure Return – Individuals, requires disclosure of the following information:

- details of donations made
- details of donations received.


The Donor to Political Party Disclosure Return – Organisations, requires disclosure of the following information:

- details of related organisations

- details of donations made
- details of donations received.

	<p>The disclosure threshold for the 2017–18 financial year is for amounts of more than \$13,500. This figure is indexed annually.</p>
---	---

A donor who makes a donation, in excess of the disclosure threshold, to a candidate in a federal election, rather than to a political party, is required to lodge an Election Donor Return. In such instances please refer to the Financial Disclosure Guide for Election Donors.

	<p>Please note that a number of state and territory jurisdictions have their own disclosure schemes, which are separate to the Commonwealth disclosure scheme. Links to the websites of State electoral offices are available via the AEC website.</p>
--	--

eReturns: portal to complete and lodge your return

Donors can prepare and lodge their returns online via the eReturns portal. The eReturns portal can be accessed from <https://ereturns.aec.gov.au>. The easiest way to lodge your return accurately and on time is to use the eReturns portal; it is quick, secure, and allows importing/exporting of files which eliminates transcription errors. To assist with completing a return online, the eReturns Donor Quick Reference Guide, a step-by-step guide is available on the [AEC website](#). See Appendix 4 for more information.

Reporting period

The return covers the financial year 1 July 2017 to 30 June 2018. The AEC contacts the people and organisations identified as ‘Donors’ on political party returns to advise them of their financial disclosure obligations under the Electoral Act. It is important to note this **does not** absolve donors who are not contacted from completing and submitting returns.

Due date for lodging returns



Completed returns must be lodged by 17 November each year. Where 17 November falls on a Saturday, Sunday or public holiday, the return must be lodged by the next business day.

The AEC has no legislative discretion to extend this deadline.

Returns are published on the AEC website on the first working day of February.

Penalties

The Electoral Act imposes penalties for failure to properly complete and lodge a return. The AEC provides support, including this guide, to assist donors to comply with their disclosure obligations.

The AEC deals with non-compliance as appropriate to the circumstances, including possible referral to the Commonwealth Director of Public Prosecutions. Refer to Appendix 3 of this guide for information relating to offences under the Electoral Act.

Information to be disclosed in the donor to political party disclosure return

The Donor to Political Party Disclosure Return – Individuals/Organisations

The Donor to Political Party Disclosure Returns for individuals and for organisations are generally the same. The main difference between the two returns is that the Donor to Political Party Disclosure Return – Organisations contains an additional section (discussed immediately below).

Related organisations

Part 1a: Other business names

In Part 1a of the Donor to Political Party Disclosure Return – Organisations, the organisation is asked to list alternative names under which it conducts business.

Part 1b: Related bodies corporate

Section 287(6) of the Electoral Act provides that a body corporate and any other body corporate that is related to the first-mentioned body corporate shall be deemed to be the same person.

The Electoral Act further states that whether a body corporate is related to another body corporate, shall be determined in the same manner as the question whether a corporation is related to another corporation under the *Corporations Act 2001*.

The parent company of the group, therefore, should lodge under its name a return consolidated across the entire group and list in this part of the return the names of all related bodies corporate.

Donations made



Section 305B(3) of the Electoral Act requires that where a person makes **donations** totalling more than \$13,500 to the same political party during the 2017–18 financial year, each donation made must be disclosed.

Where an individual makes donations to a political party, the disclosure threshold applies to the **total of all donations made**. That is, where the total of all donations made to a political party exceeds the disclosure threshold, **all donations made to that**

political party, regardless of their value, must be disclosed in the 'donations made' part of the return.

For example – keeping in mind the disclosure threshold is for donations totalling more than \$13,500:

- A donor makes three separate donations of \$5,000 to a political party on different days. The total amount of the donations made to that political party is \$15,000. Even though the individual donations made are below the disclosure threshold, the donor is required to disclose details for each individual donation made to the party.

Where an individual or organisation is required to disclose 'donations made' in the return, the following details must be disclosed:

- name, party code¹, and the address of the political party to which the donation was made
- the date each donation was made
- the value of each donation made.

Special Issues

Attendance at political party functions


The issue of whether a payment to attend a function constitutes a donation requiring disclosure under the disclosure scheme is a matter for the potential donor to determine.

The following examples should be read as a guide only:

- If a person made a payment for attendance at a political party function or conference and they did not receive services equal to the value of the payment, the payment is considered a donation.
- Payment for attendance at a political party function, conference or luncheon for commercial reasons, including the opportunity to engage with members of parliament and senior party officials, may not be considered a donation if the commercial value or benefit of attending is equal to or exceeds the amount paid.
- Payment for attendance at a function with the intention of contributing to the political party, (that is, where the function is primarily a fundraiser), or where the amount paid is in excess of the value of the function, is a donation and is required to be disclosed.

¹ Appendix 5 lists political parties registered with the AEC and their identification codes.

Donations ‘indirectly’ made to a registered political party

	<p>Section 305B(2) requires that a person who makes a donation to any person or body with the intention of benefiting a particular political party, the person is taken to have made that donation directly to the political party and the donation must be disclosed.</p>
---	---

Examples of ‘indirect’ donations to a political party include, but are not limited to, the following:

- Payments to a person or organisation (for example an associated entity of a political party) on the understanding that the money or benefit will be passed to a political party or will be used to support the activities of a political party.
- Payments to a person or organisation on the understanding that the money will be used to pay a debt of a political party.
- A payment made for services that were for the benefit of a political party (such as political advertising, legal costs or repayment of a loan) is a donation to the political party.
- Where a payment for services is made and any other donations are also made to a political party, and the total of the amounts paid exceeds the disclosure threshold, both the payment for services and all donations must be disclosed.

Items that **do not** need to be disclosed as donations could be:

- commercial discounts provided in the normal course of business
- volunteer labour, such as persons handing out how-to-vote cards
- interviews and news items published in a newspaper or broadcast in the electronic media.

Advertising

While donations of advertising must be disclosed, interviews granted in the normal course of political activity do not need to be disclosed.

Material presented on an ‘advertorial’ basis (that is a combination of paid advertising and interviews) should be disclosed consistent with the promotional intention of the activity.

Donations to several parties

Donations made to two or more political parties are to be listed on the one return.

The following examples may assist in clarifying some common issues where multiple donations are concerned:

- A person made several donations totalling \$12,000 to one political party (the first party), and two donations of \$8,000 each to another political party (the second party). The donations made to the first party are not required to be disclosed as they total less than the disclosure threshold. However, the two donations made to the second party are required to be disclosed as they total more than the disclosure threshold.
- A person made donations to a political party totalling exactly \$13,500. These do not need to be disclosed as they are less than the disclosure threshold. If they totalled more than \$13,500 then disclosure is required.
- A person made a donation of \$8,000 direct to a political party and a second donation of \$7,000 to another organisation with the intention the organisation use the \$7,000 for the benefit of the same political party. Both donations must be disclosed as the disclosure threshold for donations to the benefit of the same political party is exceeded.

Donations to a party where the party has separate federal registrations

Political parties may have more than one registration, for example, the major parties — Australian Labor Party, Liberal Party of Australia, National Party of Australia, Australian Greens — have multiple parties registered with the AEC. These parties are considered branches and each registered branch has a separate disclosure obligation. Therefore it is important that when a donor discloses a donation, the **correct branch** of the party is identified.

The following examples may assist in clarifying some common issues where a donation has been made to a political party that has several registrations:

- A person made a payment for attendance at a political party function where a member of the Commonwealth Parliament is the guest speaker. The registered political party hosting the function is a state branch of one of the major parties and the guest speaker is a member of that state branch.
For disclosure purposes, the payment for attendance at the function has been made to the state branch of the political party and therefore the donor when disclosing the payment should ensure it is the state branch of the political party recorded on the return.
- A person made a donation to the federal secretariat of a major political party with the intention of benefiting the political party at a federal election. The donation is required to be disclosed as being made to the federal secretariat of the major political party.

Donations received



Section 305B(3A) of the Electoral Act requires that where a person receives donations more than the disclosure threshold, which they then use to make donations totalling more than the disclosure threshold, in a financial year to the same political party, the **donations received** must be disclosed.

The 'donations received' part of the return applies to a donor:

- who is required to complete the 'Donations Made' part of the return
- who (whether within the 2017–18 financial year or not), received a donation of more than \$13,500; **and**
- used that donation, or part of it, to make donations totalling more than \$13,500 to a political party in the 2017–18 financial year.

Cash donations, together with 'gifts-in-kind' received are required to be disclosed.

Where donations were made and were disclosed in Part 1 of the return, but no donations were received, Part 2 of the return should be marked 'nil'.

For **donations received** that meet the criteria for disclosure required by section 305B(3A) the following details must be disclosed:

- full name and address details of the person or organisation from whom the donation was received
- the date each donation was received
- the value or amount of each donation.

In the case of donations received from or on behalf of members of an unincorporated association (other than a registered industrial organisation), the name of the association and the name and address of **all** members of the executive committee of the association must be disclosed.

In the case of donations received from a trust or foundation, the title and description of the trust or foundation, along with **all** names and addresses of the trustees must be disclosed.

In any other case, the name and address of the person who made the donation must be disclosed.

Period covered

Unlike the disclosure of donations made, which is limited to the 2017–18 financial year, donations used to fund those donations must be disclosed even where they were received prior to 1 July 2017.

The following example may assist in clarifying the disclosure requirements when a person or organisation discloses donations made in the 2017–18 financial year having used donations that were received in prior years to make those donations.

Example:

A donor received a donation of \$17,000 in the 2015–16 financial year. The same donor received a donation of \$15,000 in the 2016–17 financial year.

In the 2017–18 financial year the donor made a donation of \$20,000 to a political party. As the donor has made a donation that is more than the disclosure threshold, the donor is required to disclose the donation in the ‘donations made’ section of the return.

To make the \$20,000 donation the donor used the \$17,000 donation received in the 2015–16 financial year and part (\$3,000) of the \$15,000 donation received in the 2016–17 financial year. As the donor has used donations that were received in previous financial years to make a donation to a political party in the 2017–18 financial year, the donor is required to disclose each of the donations (\$17,000 and \$15,000) as ‘donations received’ for the 2017–18 financial year in the return.

If in a subsequent financial year to the 2017–18 financial year, the donor used the remaining part (\$12,000) of the \$15,000 donation received in the 2016–17 financial year to make a donation that is more than the disclosure threshold, the donor will be required to disclose the \$15,000 donation as a donation received in the subsequent financial year’s return. In this situation, the donor can include an explanatory note on the return stating that the donation has previously been disclosed to minimise confusion.

Third Party Return of Political Expenditure

Donors **may also** need to complete and lodge a Third Party Return of Political Expenditure where political expenditure in excess of the disclosure threshold has been incurred. The Third Party Return of Political Expenditure is separate to the Donor Disclosure Return and is due on 17 November each year. Refer to the Financial Disclosure Guide for Third Parties for further information.

Incomplete returns

Where a donor is unable to obtain all the information required to fully complete a return, a Notice of Incomplete Return **must be completed** and lodged with the Donor to Political Party Disclosure Return.

Where it is necessary to submit a **Notice of Incomplete Return**:

- complete the Donor to Political Party Disclosure Return – Individuals/Organisations as fully as possible
- complete the Notice of Incomplete Return
- lodge the Notice of Incomplete Return and the incomplete Donor to Political Party Disclosure Return – Individuals/Organisations with the AEC at the same time.

Lodgement of a Notice of Incomplete Return does not relieve a donor of the responsibility of making reasonable efforts to obtain the information required to complete the return.

The Electoral Act makes it clear that resorting to the lodgement of a Notice of Incomplete Return under section 318(1) is a last option. Section 318 demands diligence from persons completing disclosure returns. Complete and accurate disclosure is a legislative requirement and meeting that responsibility must be treated as an essential activity and accorded the necessary priority.

It is the responsibility of the person seeking to rely upon a Notice of Incomplete Return, to prove that they have been 'unable' to obtain the required information. The AEC needs to be satisfied that all reasonable attempts have been made to obtain the missing information before it accepts a Notice of Incomplete Return.

The AEC may assess whether the lodgement of a Notice of Incomplete Return was used by a donor to avoid their responsibilities under the Electoral Act. In any such case the donor will be considered to not be able to claim protection under section 318 against prosecution for the offence of having lodged an incomplete return.

Amending returns

A request may be made to, or by the AEC seeking amendment of a return that has been lodged and subsequently found to be incomplete or incorrect. Amendments are processed through eReturns.

The Request for Amendment – Donor to Political Party Disclosure Return should show the additions, deletions or variations from the information provided on the original return.

In order to avoid confusion or ambiguity when completing a Request for Amendment – Donor to Political Party Disclosure Return, the record/s being changed should be clearly identified.

Administration

Date for public inspection of annual returns

Annual returns are made available for public inspection on the first working day of February each year.

Returns can be viewed:

- at <http://periodicdisclosures.aec.gov.au/>
- through public access terminals in AEC State Offices located in each state and territory capital city
- through public access terminals at the AEC National Office in Canberra.

Record keeping

Donors should consider the financial recording systems and procedures necessary to enable the return to be properly completed and submitted.

All transactions should be supported by source documents recording the details of individual transactions.

Examples of source documents are could be:

- receipts
- tax invoices
- wages records
- bank deposit books and cheque butts
- bank account statements
- credit card statements.

For the purposes of disclosure as described in Part XX of the Electoral Act, relevant records, whether formal or informal, should be retained for a minimum of three years. Receipt books, bank records, receipts registers, source documents and working papers supporting the completion of the return should be kept for this period.

Offences

Sections 315 and 316 of the Electoral Act contain penalty provisions for offences against the funding and disclosure provisions. Refer to Appendix 3 for details of penalties.

The AEC aims to assist political and electoral participants to fulfil their obligations under the Electoral Act. Where there has been a breach of the Electoral Act, the AEC may refer matters to the Commonwealth Director of Public Prosecutions.

Appendix 1

Glossary of terms

AEC	Australian Electoral Commission
Associated entity	<p>An entity which:</p> <ul style="list-style-type: none"> ■ is controlled by one or more registered political parties; or ■ operates wholly, or to a significant extent, for the benefit of one or more registered political parties; or ■ is a financial member of a registered political party; or ■ on whose behalf another person is a financial member of a registered political party; or ■ an entity that has voting rights in a registered political party; or ■ on whose behalf another person has voting rights in a registered political party. <p>It can include companies holding assets for a political party, investment or trust funds, fundraising organisations, groups and clubs, and trade unions or corporate members of political parties.</p>
Debt	Debt is any sum for which a legal obligation to pay exists as at the end of the financial year. It includes loans, mortgages, leases, unpaid invoices and goods and services received but not yet paid for.
Disclosure threshold	Detailed disclosure must be made of receipts totalling more than \$13,500 and debts totalling more than \$13,500 at 30 June 2018. This threshold is indexed annually.
Donor	A person, organisation or other body other than a political party, an associated entity or a candidate in a federal election who is under an obligation to furnish a disclosure return because they made a donation.
Electoral Act	<i>Commonwealth Electoral Act 1918.</i>
Gift or donation	Any disposition of property made by a person to another person, otherwise than by will, and without consideration or with inadequate consideration.

<p>Gifts-in-kind</p>	<p>Non-cash donations. For example, receipt of an asset or service, discounts other than in the normal course of business and non-commercial or excessive payment for goods or services (including membership). Gifts-in-kind must be disclosed for an amount that reflects the fair value, that is, normally the commercial or sale value of the item or service.</p> <p>Examples of gifts-in-kind:</p> <ul style="list-style-type: none"> ■ the donation of legal advice by a solicitor ■ the donation of the use of premises to conduct a candidate’s campaign activities.
<p>Indexation</p>	<p>The disclosure threshold is indexed to the All Groups Consumer Price Index. A listing of disclosure thresholds is available on the AEC website.</p>
<p>Party unit</p>	<p>A party unit, in relation to a candidate or group, means a body of persons appointed or engaged to form a committee to assist the campaign of the candidate or group in an election. Sometimes known as campaign committees.</p>
<p>Period of disclosure</p>	<p>Annual returns cover a financial year, that is, the period from 1 July to 30 June.</p>
<p>Public inspection</p>	<p>Disclosure returns are available for inspection by the public at www.aec.gov.au, through public access terminals in AEC State Offices located in each state and territory capital city and at the AEC National Office in Canberra. Annual returns are made available from the first working day in February each year.</p>
<p>Registered political party</p>	<p>For the purpose of this guide, this term refers to a political party registered with the AEC, or any state or territory branch of a federally registered political party. Registration with a state or territory electoral authority does not confer federal registration.</p>

Related body corporate	<p>Section 50 of the <i>Corporations Act 2001</i> provides that where a body corporate is:</p> <ul style="list-style-type: none"> ■ a holding company of another body corporate ■ a subsidiary of another body corporate or ■ a subsidiary of a holding company of another body corporate <p>the first-mentioned body and the other body are ‘related’ to each other.</p> <p>Transactions of related body corporates should be consolidated when determining whether the disclosure threshold has been reached.</p>
Senate group	<p>Two or more candidates for election to the Senate who made a written request to the AEC with their nominations that their names be grouped on the ballot-paper, or grouped in a specified order.</p>
State branch	<p>A branch or division of a federally registered political party organised on the basis of a state or territory. State branches are treated as separate political parties for funding and disclosure purposes.</p>
Third party	<p>A term used to describe a person or organisation who incurs political expenditure, other than political parties, candidates, Senate groups and donors.</p>
Volunteer labour	<p>A service provided free of charge to a party by any other person where that service is not one for which that person normally receives payment. Volunteer labour provided to a registered political party does not need to be disclosed as a donation by that person or the registered political party.</p> <p>An example of volunteer labour could include:</p> <ul style="list-style-type: none"> ■ person handing out how-to-vote cards.

Appendix 2

Disclosure Legislative Reference Guide

Part XX of the Electoral Act deals with election funding and financial disclosure. It contains seven divisions:

- Division 1 provides definitions relevant to the part. Note that section 4 of the Electoral Act contains definitions relevant to the Electoral Act as a whole.
- Division 2 deals with the appointment and administration of party agents and candidate agents.
- Division 3 deals with election funding.
- Divisions 4 and 5 deal with the disclosure of election donations and electoral expenditure by candidates and Senate groups and disclosures by donors to political parties and candidates.
- Division 5A deals with the annual returns of registered political parties, associated entities and third parties who incur electoral expenditure and receive any donations for political expenditure.
- Division 6 deals with offences, compliance investigations, incomplete and amended returns, public inspection and indexation.

The following sections underpin the financial returns disclosure scheme:

Candidate (including Senate group member) election period returns

- election donations—s 304(2)
- electoral expenditure—s 308 and s 309(2)
- nil returns required—s 307(1) and s 313(1)

Senate group election period returns

- election donations—s 304(3)
- electoral expenditure—s 308 and s 309(3)
- returns not required if group endorsed by a single party—s 304(3A) and s 309(1A)
- nil returns required—s 307(2) and s 313(2)

Donor election period returns

- donations to candidates—s 305A(1)
- donations received—s 305A(2)

Donor annual returns

- donations to political parties—s 305B
- donations received—s 305B(3A)

Third party annual returns

- political expenditure—s 314AEB
- gifts received for political expenditure—s 314AEC

Associated entity annual returns

- receipts—s 314AEA(1)(a)
- payments—s 314AEA(1)(b)
- debts—s 314AEA(1)(c)
- capital contributions—s 314AEA(3)

Political party annual returns

- receipts—s 314AB and s 314AC
- payments—s 314AB
- loans—s 314AB and s 314AE

The following sections are also directly relevant to the financial disclosure scheme:

- Unlawful gifts—s 306
- Unlawful loans—s 306A
- Offences—s 315
- Compliance investigations—s 316
- Incomplete information—s 318
- Amendment of returns—s 319A
- Public inspection of returns—s 320

Appendix 3

Penalties relating to the Commonwealth disclosure scheme

Offence	Section of the Electoral Act	Maximum penalty
Failure to lodge a return by the due date	315(1)	Up to 50 penalty units for agent of political party Up to 10 penalty units in any other case
Lodging an incomplete return	315(2)(a)	Up to 10 penalty units
Failure to retain records for three years	315(2)(b) and 317	Up to 10 penalty units
Including false and misleading information in a return	315(3) and (4)	Up to 100 penalty units for agent of political party Up to 50 penalty units any other person
Providing false or misleading information for inclusion in a return	315(7)	10 penalty units
A person convicted of having failed to lodge a return, who continues not to lodge the return	315(8)	Up to 1 penalty unit per day for each day the return is outstanding. The penalty accrues from the day following the day of the initial conviction.
Failure or refusal to comply with a notice relating to a compliance investigation	316(5) and (5A)	10 penalty units
Providing false or misleading information during a compliance investigation	316(6)	10 penalty units or imprisonment for 6 months, or both
Discriminating against a donor	327(2)	50 penalty units or imprisonment for 2 years or both for an individual 200 penalty units for a body corporate

Appendix 4

eReturns

The [eReturns portal](#) allows political parties, associated entities, donors and third parties to fulfil their obligations under Part XX of the Electoral Act. By preparing and lodging disclosure returns electronically the need to re-key data is eliminated and it ensures that information is accurately reported on the AEC website when returns are made publically available.

To use the eReturns portal you need an account with a unique username and password. Donors, if they do not have one, receive their username and password with their obligation letter. Donors can register online before they receive an obligation letter.

For more information about lodging a return online using eReturns please refer to the [eReturns Quick Reference Guides](#), available on the AEC website.

Appendix 5

Registered Political Party and Branch Codes

ACP-ACT	Australian Conservatives (ACT)	ALP-QLD	Australian Labor Party (State of Queensland)
ACP-NSW	Australian Conservatives (NSW)	ALP-TAS	Australian Labor Party (Tasmanian Branch)
ACP-NT	Australian Conservatives (NT)	ALP-VIC	Australian Labor Party (Victorian Branch)
ACP-QLD	Australian Conservatives (Qld)	ALP-WA	Australian Labor Party (Western Australian Branch)
ACP-SA	Australian Conservatives (SA)	ALP-FED	Australian Labor Party (ALP)
ACP-TAS	Australian Conservatives (Tas)	CLR-NSW	Country Labor Party
ACP-VIC	Australian Conservatives (Vic)		
ACP-WA	Australian Conservatives (WA)	DLP-NSW	Democratic Labour Party NSW Branch
ACP	Australian Conservatives	DLP-QLD	Democratic Labour Party - Queensland Branch
		DLP-VIC	Democratic Labour Party - Victorian Branch
		DLP-WA	Democratic Labour Party - WA Branch
		DLP	Democratic Labour Party
ALP-ACT	Australian Labor Party (ACT Branch)	GRN-ACT	Australian Greens, Australian Capital Territory Branch
ALP-NSW	Australian Labor Party (N.S.W. Branch)	GRN-NSW	The Greens NSW
ALP-NT	Australian Labor Party (Northern Territory) Branch	GRN-NT	Australian Greens, Northern Territory Branch
ALP-SA	Australian Labor Party (South Australian Branch)	GRN-QLD	Queensland Greens

GRN-SA	Australian Greens (South Australia)
GRN-TAS	Australian Greens, Tasmanian Branch
GRN-VIC	The Australian Greens - Victoria
GRN-WA	The Greens (WA) Inc
GRN	Australian Greens

LDP-QLD	Liberal Democratic Party (QLD Branch)
LDP-SA	Liberal Democratic Party (SA Branch)
LDP-VIC	Liberal Democratic Party (Victoria Branch)
LDP-WA	Liberal Democratic Party (WA Branch)
LDP	Liberal Democratic Party

LIB-ACT	Liberal Party of Australia - ACT Division
LIB-NSW	Liberal Party of Australia, NSW Division
LIB-QLD	Liberal National Party of Queensland
LIB-SA	Liberal Party of Australia (S.A. Division)
LIB-TAS	Liberal Party of Australia - Tasmanian Division
LIB-VIC	Liberal Party of Australia (Victorian Division)
LIB-WA	Liberal Party (W.A. Division) Inc
LIB-FED	Liberal Party of Australia

NAT-NSW	National Party of Australia - N.S.W.
NAT-SA	National Party of Australia (S.A.) Inc.
NAT-VIC	National Party of Australia - Victoria
NAT-WA	National Party of Australia (WA) Inc
NAT-FED	National Party of Australia

LDP-ACT	Liberal Democratic Party (ACT Branch)
LDP-NSW	Liberal Democratic Party (NSW Branch)

SPP	#Sustainable Australia	LAOL	Love Australia or Leave
AJP	Animal Justice Party	NCP	Non-Custodial Parents Party (Equal Parenting)
AFP-NSW	Australia First Party (NSW) Incorporated	SOL	Online Direct Democracy – (Empowering the People!)
AAPH	Australian Affordable Housing Party	ONA	Pauline Hanson’s One Nation
ACH	Australian Christians	PIR	Pirate Party Australia
CAL	Australian Country Party	RPA	Republican Party of Australia
ALA	Australian Liberty Alliance	RUA	Rise Up Australia Party
APEP	Australian People’s Party	FUT	Science Party
PROG	Australian Progressives	SPA	Secular Party of Australia
AWP	Australian Workers Party	SUN	Seniors United Party of Australia
XEN	Centre Alliance	SFP	Shooters, Fishers and Farmers Party
CDP	Christian Democratic Party (Fred Nile Group)	SAL	Socialist Alliance
CEC	Citizens Electoral Council of Australia	SEP	Socialist Equality Party
CLP-NT	Country Liberals (Northern Territory)	ARTS	The Arts Party
DHJP	Derryn Hinch’s Justice Party	AMHP	The Australian Mental Health Party
NMP	Health Australia Party	VEP	Voluntary Euthanasia Party
HEM	Help End Marijuana Prohibition (HEMP) Party	FLUX	VOTEFLUX.ORG Upgrade Democracy!
IMO	Involuntary Medication Objectors (Vaccination/Fluoride) Party		
JLN	Jacqui Lambie Network		
KAP	Katter’s Australian Party		