



# Financial Disclosure Guide for Election Donors

*2019 Federal Election*

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Published May 2019

# Contents

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Introduction.....	4
The Guide .....	4
Election disclosure.....	5
Responsibility for lodging an Election Donor Return (the return) .....	5
Disclosure threshold .....	5
Due date for lodging returns.....	5
Lodging your return .....	5
Penalties .....	6
Important Information .....	7
Definition of a donation .....	7
Electoral matter and electoral expenditure .....	8
Related bodies corporate .....	8
The return.....	9
Part 1: Donations made .....	11
Part 2: Donations received .....	13
Incomplete returns.....	14
Amending returns .....	15
Administration.....	15
Date for public inspection of election returns .....	15
Record keeping.....	16
Retention of records.....	16
Compliance Reviews .....	16
Appendix 1 – Glossary of terms.....	17
Appendix 2 - Penalties relating to the Commonwealth funding and disclosure regulations applicable to donors .....	20

# Introduction

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The Commonwealth funding and disclosure scheme (the disclosure scheme) established under Part XX of the *Commonwealth Electoral Act 1918* (the 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 election donors, candidates, Senate groups, political parties, associated entities, political campaigners, donors to political parties, donors to political campaigners and third parties to lodge financial disclosure returns with the Australian Electoral Commission (AEC). The disclosure returns are published on the [AEC website](#).

## The Guide

This version of the Financial Disclosure Guide for Election Donors (the guide) applies to returns for the 2019 federal election. While the guide is intended to assist election donors with meeting their disclosure requirements, it does not address the whole of the Electoral Act. Users should familiarise themselves with the relevant part of the Electoral Act and seek independent legal advice where necessary.

The Electoral Act and all guides published by the AEC are available at [www.aec.gov.au](http://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 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.

# Election disclosure

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## Responsibility for lodging an Election Donor Return (the return)

The person or entity that made a donation/s to a candidate or member of a Senate group in an election must lodge the return. If the donor is an entity, the return should be lodged by a person with the authority to do so. In the case of a company this may be the CEO, company secretary or financial controller. In the case of a trust it would be the trustee.

## Disclosure threshold

	<p>The disclosure threshold for the 2019 federal election is for amounts of more than \$13,800. This figure is indexed annually.</p>
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## Due date for lodging returns

The AEC contacts the people and organisations identified as donors on candidate or Senate group 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.

	<p>Completed Election Donor Returns must reach the AEC no later than <b>15 weeks after polling day</b>.</p> <p>Election Donor Returns relating to the 2019 federal election held on 18 May 2019 are <b>due by 2 September 2019</b>.</p> <p><b>The AEC has no discretion to extend this legislative deadline.</b></p>
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## Lodging your return

Election donors can prepare and lodge their return online via the eReturns portal. The eReturns portal can be accessed from <https://ereturns.aec.gov.au>. This is the easiest way to lodge your return accurately and on time. It is quick, secure, environmentally friendly and allows importing/exporting of files which eliminates transcription errors.

To use the eReturns portal new identified donors will be issued a username and password with their 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.

## Penalties

The Electoral Act imposes civil penalties and in some cases criminal penalties if a person or entity contravenes the requirements of the Electoral Act. 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 for commencement of legal action. Refer to [Appendix 2](#) of this guide for a list of civil and criminal penalties under the Electoral Act.

# Important Information

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## Definition of a donation

A donation has the same meaning as a gift under the Electoral Act. A gift is defined as any disposition of property made by a person to another person, being a disposition made without consideration in money or money's worth or with inadequate consideration, and includes the provision of a service (other than volunteer labour) for no consideration or for inadequate consideration, but does not include:

- (a) a payment under Division 3; or
- (b) an annual subscription paid to a political party, to a State branch of a political party or to a division of a State branch of a political party by a person in respect of the person's membership of the party, branch or division; or
- (c) any visit, experience or activity provided for the purposes of a political exchange program.

A gift also includes a **'gift-in-kind'** such as the provision of a service (other than volunteer labour) for no consideration (see **Part 1b** for examples).



Section [287\(1\)](#) of the Electoral Act provides the meaning of a gift.

## Foreign donations

Candidates, Senate groups and political parties are restricted from receiving donations of \$1000 or more from a **foreign donor regardless** of what the donations are used for, and are **restricted** from receiving gifts of \$100 to \$999.99 from a foreign donor when the gift is intended to be used to incur electoral expenditure or to create or communicate electoral matter.

A foreign donor is a person or entity who does not have a connection with Australia, such as a person who is not an Australian citizen or an entity that does not have significant business presence in Australia. The [Factsheet on Foreign Donations](#) available on the AEC website contains further information.



Section [287AA](#) of the Electoral Act provides the meaning of a foreign donor.

Sections [302D](#) and [302F](#) of the Electoral Act place restrictions on candidates, Senate groups and registered political parties from receiving gifts from foreign donors.

## Anti-avoidance provisions

The Electoral Act prevents schemes that are established to knowingly avoid foreign donation restrictions. The anti-avoidance provisions prohibit schemes for channelling foreign donations to political entities, political campaigners or third parties via a relevant person or entity (including associated entities).

It is an offence under section 302H to establish arrangements to avoid the foreign donations restrictions. The Electoral Commissioner can issue a written notice if:

- A relevant person or entity (alone or with others) enters into, begins to carry out or carries out a scheme
- There are reasonable grounds to conclude the relevant person did so for the sole or dominant purpose of avoiding foreign donation restrictions
- The scheme avoids the application of a foreign donation restriction, and
- The scheme involved donation splitting, conduit corporations or any other unspecified avoidance scheme.

A person or entity who commits an offence may be subject to civil or criminal penalties.



Section [302H](#) of the Electoral Act prohibits anti-avoidance arrangements for donations.

## Electoral matter and electoral expenditure

Electoral expenditure is expenditure incurred for the dominant purpose of creating or communicating electoral matter. Electoral matter is matter communicated or intended to be communicated for the dominant purpose of influencing the way electors vote in an election.



Section [287AB](#) of the Electoral Act provides the meaning of electoral expenditure, and section [4AA](#) of the Electoral Act provides the meaning of electoral matter.

Further information can be found in the [Factsheet on Electoral Matter and Electoral Expenditure](#) available on the AEC website.

## Related bodies corporate

The Electoral Act deems related bodies corporate to be the same entity. Related bodies corporate has the same meaning under the Electoral Act as defined in [section 50 of 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.



Section [287\(6\)](#) of the Electoral Act deems related bodies corporate to be the same entity.

## The return

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A donor in an election must disclose the following information in the return:

- donations made—see [Part 1](#)
- donations received—see [Part 2](#).



Section [305A](#) of the Electoral Act governs the lodgement of election donor returns.

## Donations made to a registered political party, an endorsed candidate's campaign committee or political campaigner

A person or entity that makes donations totalling more than the disclosure threshold to:

- a registered political party, or
- an endorsed candidate's campaign committee

must complete an annual donor to political party return and **not** an election donor return in relation to those gifts. A [Financial Disclosure Guide to Donors to Political Parties](#) is available on the AEC website.

**Note:** total donations above the disclosure threshold made to an endorsed candidate's **campaign committee** should be disclosed in a **Donor to Political Party Return**. A donation to a campaign committee is considered to be a donation to a political party.

## Donations to multiple candidates or members of senate groups

Donations made to two or more candidates, including where they may have been endorsed by different political parties, must be listed on the one return.

## Donations made to persons or entities receiving donations on behalf of a candidate or member of a group

**Details** of persons or entities receiving donations **on behalf of** a candidate or member of a group, as well as the name of the candidate or member of a group that the donation is being received on behalf of, must be disclosed in the return.

For donations to an unincorporated association (other than a registered industrial organisation), the following details must be disclosed:

- name of the candidate or member of a group the donations are being received on behalf of
- name of the association
- name and address of each member of the executive committee of the association.

For donations to a trust or foundation, the following details must be disclosed:

- name of the candidate or member of a group the donations are being received on behalf of
- title and description of the trust or foundation
- names and addresses of the trustees.

For donations to any other person or entity, the following details must be disclosed:

- name of the candidate or member of a group the donations are being received on behalf of
- name and address of the person or entity.

## Donations made in a private capacity

Where a donation is made in a private capacity (for example, a birthday gift) to the recipient for his or her **personal use**, the relevant details are not required to be disclosed in the return.



Section [302D\(1B\)](#) of the Electoral Act provides for gifts made in a private capacity.

## Attendance at election functions

Whether a payment to attend a function constitutes a donation requiring disclosure is a matter for the donor and the candidate or Senate group. The issue is whether 'adequate consideration' has been provided in return for the payment.

Inadequate consideration is where the benefits obtained are clearly of a lesser value than the payment made. This is a determination that can only be made based on the specific

circumstances of the function. If an individual or entity is unsure of their obligations under the Electoral Act they should seek their own legal advice.

The following examples should be read as a guide only:

- an election function where services received were **not** equal to the value of the payment, the payment is a donation
- a function with the **intent** to contribute to a candidate or a member of a Senate group's election campaign, or where the amount paid is **in excess** of the value of the function, the payment is a donation.

Payment for attendance at an election function, conference or luncheon for commercial reasons is **not** a donation if the commercial value or benefit of attending is equal to or exceeds the amount paid.

## Part 1: Donations made

Part 1 of the return requires a person or entity who has made **total donation/s**, including gifts-in-kind, above the disclosure threshold (\$13,800 in 2018-19) to a candidate or member of a group in an election to disclose the details of the donation. The relevant details to be disclosed are the:

- full name and address of the candidate or member of a group
- date each donation was made
- value or amount of each donation.

**Note:** A registered political party, candidate, Senate group or associated entity that makes a donation to a candidate or member of a group in an election is **not** required to lodge an Election Donor Return.

	Section <a href="#">305A(1)</a> of the Electoral Act provides for the disclosure of donations to candidates and members of groups in an election.
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### Period within which donations made must be disclosed

Election donors must disclose donations made to candidates or members of groups during the period that a person is a candidate or part of a group in election.

A person is a candidate in an election on the earlier of the day that the person announced they would be a candidate in an election or the day the person nominated as a candidate in an election.

A group is taken to begin to be a group in an election on the day the members of a group make a request under section 168 of the Electoral Act for their names to be grouped in the ballot papers in an election.

A candidate or group ceases to be a candidate or group at the end of 30 days after polling day (17 June 2019).



Section [287\(9\)](#) of the Electoral Act provides for when a person is a candidate or part of a group.

## Examples – donations made

Below are examples of donations that must be included in Part 1 of the return (for each example it is assumed that the disclosure threshold has been met, ie that the donor has made donations totalling more than \$13,800 to an individual candidate or member of a group):

- Two separate donations made to a candidate on different days. One amount is \$9,500 and the other is \$35,000. Both the \$9,500 and \$35,000 amounts need to be disclosed because, while the donation of \$9,500 is below the disclosure threshold, together these donations total above the disclosure threshold.
- A gift of \$5,000 cash, where the gift was made for the benefit of a candidate in relation to an election and not a registered political party or Senate group.
- A donation of \$14,000 cash, where the donation was made for the benefit of a member of a Senate group in relation to an election (as distinct for the benefit of the Senate group).
- A donation of \$5,000 made to a candidate's family trust, where the donation was made for the benefit of a candidate in relation to an election.
- A gift of \$2,000 made to a person where the person is acting on the candidate's behalf or with their authority, and the gift is for the benefit of the candidate in relation to an election and not a registered political party or Senate group.

## Examples – gifts-in-kind

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

Gifts-in-kind are to be disclosed for an amount that reflects the fair value. That is, the normal commercial or sale value of the item or service as evidenced by arms-length transaction or comparative quotations or expert assessment.

Examples of gifts-in-kind to be disclosed in Part 1 of the return include (but are not limited to):

- 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 party 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 party)

- free/discounted use of premises or equipment and facilities
- free use of a motor vehicle, or free fuel or servicing of a motor 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
- excessive payments received for goods, services or other benefits provided.

## Examples – multiple donations

Below are examples of how donations to multiple candidates or members of Senate groups should be disclosed:

- A person made several donations totalling \$12,000 to one candidate (the first candidate), and two donations of \$8,000 each to another candidate (the second candidate). The donations made to the first candidate are not required to be disclosed as they total to less than the disclosure threshold. However, the two donations made to the second candidate are required to be disclosed as they total to more than the disclosure threshold.
- A person made a donation of \$15,000 direct to a candidate and a second donation of \$15,000 to a member of a Senate group. Both donations must be disclosed as each donation to the respective candidate is more than the disclosure threshold.

## Items that do not require disclosure

Items that do not need to be disclosed as donations include:

- 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.

## Part 2: Donations received

Part 2 of the return requires a person or entity who has received donations, including gifts-in-kind, of more than the disclosure threshold (\$13,800 in 2018-19), and used the donations (wholly or partly) to make the donations disclosed in Part 1, to disclose details of the donations received. The relevant details to be disclosed are the:

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

If no donations were received, this part of the return should be marked 'nil'.

	<p>Section <a href="#">305A(2)</a> of the Electoral Act provides for the disclosure of donations received and used wholly or partly to make a donation (or reimbursement) to a candidate or member of a group in an election.</p>
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## Period within which donations received must be disclosed

Disclosure of donations received is **not** limited to those received during the period that a person is deemed to be a candidate or part of a group in an election. An election donor may have received the donation/s at **any time** and then used them to make donations to a candidate or member of a group.

### Example – donations received

On 30 June 2018 a donor receives a donation of \$15,000. On 31 January 2019 the same donor receives a donation of \$14,000.

On 1 May 2019 the donor made a donation of \$20,000 to a candidate. 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 \$15,000 donation received on 30 June 2018 and part (\$5,000) of the \$14,000 donation received on 31 January 2019. As the donor has used donations that were received prior to the period that a person is deemed to be a candidate or part of a group in the election, the donor is required to disclose each of the donations (\$15,000 and \$14,000) as 'donations received' in the return.

If in a subsequent period, the donor used the remaining part (\$9,000) of the \$14,000 donation received on 31 January 2019 to make a donation that is more than the disclosure threshold, the donor will be required to disclose the \$14,000 donation as a donation received in the subsequent disclosure return. In this situation, to minimise confusion the donor can include an explanatory note on the return stating that the donation has previously been disclosed.

## Incomplete returns

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

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

- complete the donor return as fully as possible
- complete the Notice of Incomplete Return
- lodge the Notice of Incomplete Return and the incomplete return with the AEC at the same time.

**Note:** lodgement of a Notice of Incomplete Return does not relieve the donor of the responsibility of making reasonable efforts to obtain the information required to complete the return. The AEC may assess whether the lodgement of a Notice of Incomplete Return was used by an agent to avoid their responsibilities under the Electoral Act.



Section [318](#) of the Electoral Act provides for when a person who is required to furnish a return is unable to do so.

The Notice of Incomplete Return contains three parts:

Part 1 – requires the full details of the information believed to be missing from the return.

Part 2 – requires the:

- reason the particulars listed in Part 1 were unable to be obtained
- details of all attempts made to obtain the missing information.

Part 3 – requires:

- full name/s and address details of the person/s believed to possess the missing particulars
- reason why it is believed this person/s possesses the required information.

## Amending returns

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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.



Section [319A](#) of the Electoral Act provides for the amendment of returns.

If a donor considers that they need to make an amendment to their Election Donor Return, the donor should contact the Disclosure and Compliance section at [fad@aec.gov.au](mailto:fad@aec.gov.au).

## Administration

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### Date for public inspection of election returns

Election returns are made available for public inspection 24 weeks after polling day. For the 2019 federal election that date is **4 November 2019**.

Returns are available for inspection on the AEC's website at [www.aec.gov.au](http://www.aec.gov.au).

## Record keeping

Donors like all other persons or entities should keep adequate records.

Financial recording systems and procedures must be sufficient to enable the donor return, which will be publicly available, to be properly completed.

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

## Retention of records

Relevant records, whether formal or informal, must be retained a minimum of 5 years following the end of the reporting period.

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

A person or entity who fails to comply with these requirements will be subject to civil penalties.



Section [317](#) of the Electoral Act provides for the retention of records.

## Compliance Reviews

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The AEC conducts compliance reviews of election returns lodged by donors to verify the accuracy and completeness of disclosures.

Compliance reviews are undertaken 'off-site', however officers of the AEC may still attend the donor's premises to inspect original documentation and to hold an exit interview to discuss the review.

A written report will be issued detailing any findings. This may include advice to amend the donor's return.



Section [316\(2A\)](#) of the Electoral Act provides for the conduct of compliance reviews.

Further information on the conduct of compliance reviews can be found at [Compliance Reviews](#) on the AEC website.

## Appendix 1 – Glossary of terms

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<b>AEC</b>	Australian Electoral Commission
<b>Anti-avoidance scheme</b>	<p>Donation splitting: a foreign donor avoiding a disclosure threshold by giving multiple gifts below the disclosure threshold.</p> <p>Conduit corporations: a foreign donor forming or participating in the formation of a body corporate in Australia in order to channel gifts through an allowable donor.</p> <p>Unspecified avoidance scheme: facilitates a foreign donor making a prohibited gift, that is not donation splitting or a conduit corporation.</p>
<b>Campaign committee</b>	A campaign committee, 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.
<b>Disclosure threshold</b>	The disclosure threshold for the 2019 federal Election is for amounts of more than \$13,800.
<b>Donation / gift</b>	Any disposition of property made by a person to another person without consideration or with inadequate consideration.
<b>Donor</b>	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.
<b>Electoral Act</b>	<i>Commonwealth Electoral Act 1918</i>
<b>Electoral expenditure</b>	<p>Expenditure incurred for the dominant purpose of creating or communicating electoral matter.</p> <p>The <a href="#">Factsheet on Electoral Matter and electoral expenditure</a> on the AEC website contains further information.</p>
<b>Electoral matter</b>	Matter communicated or intended to be communicated for the dominant purpose of influencing the way electors vote in a federal election.
<b>Foreign donation</b>	<p>A donation or gift to a political entity, political campaigner or third party from a foreign donor.</p> <p>The <a href="#">Factsheet on Foreign Donations</a> available on the AEC website contains further information.</p>

<b>Foreign donor</b>	A person who does not have a connection with Australia, such as a person who is not an Australian Citizen or an entity that does not have significant business presence in Australia.
<b>Gift-in-kind</b>	<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"> <li>■ the donation of legal advice by a solicitor</li> <li>■ the donation of the use of premises to conduct campaign activities.</li> </ul>
<b>Indexation</b>	The disclosure threshold is indexed to the All Groups Consumer Price Index. A listing of past <a href="#">disclosure thresholds</a> is available on the AEC website.
<b>Public inspection</b>	Disclosure returns are available for inspection by the public at <a href="http://www.aec.gov.au">www.aec.gov.au</a> , through public access terminals in AEC State Offices located in each state and territory capital city and at the AEC National Office in Canberra. Election returns are made available on the AEC website 24 weeks after polling day.
<b>Registered political party</b>	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.
<b>Related body corporate</b>	<p>Section 50 of the <i>Corporations Act 2001</i> provides that where a body corporate is:</p> <ul style="list-style-type: none"> <li>■ a holding company of another body corporate,</li> <li>■ a subsidiary of another body corporate, or</li> <li>■ a subsidiary of a holding company of another body corporate,</li> <li>■ the first-mentioned body and the other body are 'related' to each other.</li> </ul> <p>Transactions of related body corporates should be consolidated when determining whether the disclosure threshold has been reached.</p>
<b>Senate group</b>	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.
<b>State branch</b>	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.

**Volunteer labour**

A service provided free of charge to a candidate 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 gift by that person or the registered political party.

Example of volunteer labour:

- A person handing out how-to-vote cards.

## Appendix 2 - Penalties relating to the Commonwealth funding and disclosure regulations applicable to donors

In addition to the penalties below penalties section 137.1 of the *Criminal Code Act 1995* also applies for providing false or misleading information. A person contravenes this section if they knowingly give information to the Commonwealth that is false or misleading or omits any matter which would make the information misleading. The penalty is a criminal penalty of imprisonment for 12 months.

**Note:** a political entity includes registered political parties, current candidates and Senate groups.

### Foreign donation restrictions

Offence	Section of the Electoral Act	Applies to	Maximum civil penalty	Maximum criminal penalty
Knowingly providing a false affirmation or information that a donor is not a foreign donor	302G(1)	<ul style="list-style-type: none"> <li>■ Political entity or its agent</li> <li>■ Political campaigner or its financial controller</li> <li>■ Third party</li> <li>■ <b>Donor</b></li> </ul>	Whichever is higher of: <ul style="list-style-type: none"> <li>■ 200 penalty units, or</li> <li>■ three times the amount of the value of the gift (if there is sufficient evidence for the court to determine the amount, or an estimate of the amount, of the value of the gift) (s302G(4))</li> </ul>	100 penalty units (s302G(2))
Establishing a scheme to avoid sections 302D, 302E or 302F	302H	<ul style="list-style-type: none"> <li>■ Political entity</li> <li>■ Political campaigner</li> <li>■ Third party</li> <li>■ <b>Donor</b></li> </ul>	Whichever is higher: <ul style="list-style-type: none"> <li>■ 200 penalty units, or</li> <li>■ three times the amount of the value of the gift (if there is sufficient evidence for the court to determine the amount, or an estimate of the amount, of the value of the gift) (s302H(5))</li> </ul>	200 penalty units (s302H(3))

## Disclosure of donations

Offence	Section of the Electoral Act	Applies to	Maximum civil penalty	Maximum criminal penalty
Failure to provide a return disclosing gifts valued at more than the disclosure threshold	305A	<b>Donor</b> who is not a political entity or an associated entity	Whichever is higher: <ul style="list-style-type: none"> <li>60 penalty units, or</li> <li>three times the amount of the value of the gifts not disclosed (if there is sufficient evidence for the court to determine the amount, or an estimate of the amount, of the value of the gifts not disclosed) (s305A(2))</li> </ul>	Not applicable
Failure to disclose gifts totalling more than the disclosure threshold in a financial year	305B	<b>Donor</b> who is not a political entity or an associated entity	Whichever is higher of: <ul style="list-style-type: none"> <li>60 penalty units, or</li> <li>three times the amount of the value of the gifts not disclosed (if there is sufficient evidence for the court to determine the amount, or an estimate of the amount, of the value of the gifts not disclosed) (s305B(1))</li> </ul>	Not applicable

## AEC investigations

Offence	Section of the Electoral Act	Applies to	Maximum civil penalty	Maximum criminal penalty
Refusal or failure to comply with a notice relating to a compliance review or investigation	316(5)-(5A)	<ul style="list-style-type: none"> <li>Political entity or its agent</li> <li>Political campaigner or its financial controller</li> <li>Associated entity or its financial controller</li> <li>Third party</li> <li><b>Donor</b></li> <li>Prescribed person under s17(2A)</li> </ul>	Not applicable	<p>For a refusal to comply with a notice under s316(2A), (3) or (3A):</p> <ul style="list-style-type: none"> <li>10 penalty units (s316(5))</li> </ul> <p>For a failure to comply with a notice under s316(2A), (3) or (3A):</p> <ul style="list-style-type: none"> <li>10 penalty units (s316(5A))</li> </ul>

Offence	Section of the Electoral Act	Applies to	Maximum civil penalty	Maximum criminal penalty
Providing false or misleading information during a compliance review or investigation	316(6)	<ul style="list-style-type: none"> <li>■ Political entity or its agent</li> <li>■ Political campaigner or its financial controller</li> <li>■ Associated entity or its financial controller</li> <li>■ Third party</li> <li>■ <b>Donor</b></li> <li>■ Prescribed person under s17(2A)</li> </ul>	Not applicable	Imprisonment for 6 months, or 10 penalty units, or both (s316(6))

## Keeping records

Offence	Section of the Electoral Act	Applies to	Maximum civil penalty	Maximum criminal penalty
Failure to keep records	317(2)-(4)	<ul style="list-style-type: none"> <li>■ Political entity or its agent</li> <li>■ Political campaigner or its financial controller</li> <li>■ Associated entity or its financial controller</li> <li>■ Third party</li> <li>■ <b>Donor</b></li> <li>■ Prescribed person under s17(2A)</li> </ul>	200 penalty units (s317(1))	Not applicable