

Financial Disclosure Guide for Donors to Political Parties and Political Campaigners

2019-20 financial year

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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 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, political campaigners, 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 [Transparency Register](#).

The Guide

This version of the Financial Disclosure Guide for Donors to Political Parties and Political Campaigners (the guide) applies to returns for the 2019-20 financial year. While the guide is intended to assist 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. 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.

Annual disclosure


Responsibility for lodging the Donor to Political Party or Political Campaigner return (the return)

A person or entity that makes one or more donations to a political party or political campaigner totalling more than the disclosure threshold during a financial year must lodge a return. If the donor is an individual, he or she 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.

Reporting period


The return covers the **financial year 1 July 2019 to 30 June 2020**.

Disclosure threshold

	The disclosure threshold for the 2019-20 financial year is for amounts of more than \$14,000 . This figure is indexed annually.
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Due date for lodging returns

The AEC contacts the people and organisations identified as donors on political party and political campaigner 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.

	Completed returns must reach the AEC no later than 20 weeks after the end of the financial year . For the 2019-20 financial year, the due date is 17 November 2020 . The AEC has no legislative discretion to extend this deadline.
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Returns are published on the AEC website on the first working day of February.


Lodging 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 to Political Party or Political Campaigner Quick Reference Guide](#), a step-by-step guide is available. See [Appendix 3](#) for more information.

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. Refer to [Appendix 2](#) of this guide for a list of civil and criminal penalties that may apply to donors under the Electoral Act.

	<p>Political parties, candidates, Senate groups, associated entities, political campaigners, third parties and donors may be subject to a compliance review by the AEC to assess the completeness and accuracy of lodged disclosure returns.</p>
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	<p>Please note that a number of state and territory jurisdictions have their own disclosure schemes. These are separate to the Commonwealth disclosure scheme and are administered by the relevant state or territory electoral commissions.</p>
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Important Information

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.



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

A gift also includes a '**gift-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.

These gifts 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 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 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 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 party.

Foreign donations

Political parties and political campaigners are restricted:

- from receiving gifts of \$100 or more where:
 - the recipient knows the donor is a foreign donor; and
 - the recipient knows that the foreign donor intends the gift to be used to incur electoral expenditure, or for the dominant purpose of creating or communicating [electoral matter](#) and
- from receiving gifts of \$1,000 to the disclosure threshold without obtaining a written affirmation that the donor is not a foreign donor; and
- from receiving gifts equal to or above the disclosure threshold without obtaining written affirmation and appropriate information to establish that the donor is not a foreign donor.

If a political party or political campaigner receives a donation from a foreign donor in contravention of the restrictions in the Electoral Act, the Electoral Act provides six weeks from the gift being made for it, or an equivalent amount, to be returned to the donor or transferred to the Commonwealth.

	<p>Section 287AA of the Electoral Act provides the meaning of a foreign donor.</p> <p>Sections 302D, 302E and 302F of the Electoral Act place restrictions on political parties, political campaigners and third parties from receiving gifts from foreign donors.</p>
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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.


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 will be subject to civil or criminal penalties.

	Section 302H of the Electoral Act prohibits the anti-avoidance arrangements for donations.
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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.
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The return

Depending on the type of donor the following information must be disclosed in the return:

for an **organisation**:

- other business names—see [Part 1a](#)
- related bodies corporate—see [Part 1b](#)
- details of donations made to political parties—see [Part 2](#)
- detail of donations made to political campaigners—see [Part 3](#)
- details of donations received—see [Part 4](#)

for an **individual**:

- details of donations made to political parties—see [Part 2](#)
- detail of donations made to political campaigners—see [Part 3](#)
- details of donations received—see [Part 4](#)



Section [305B](#) of the Electoral Act governs the lodgement of annual disclosures by donors to political parties and political campaigners.

Part 1a: Other business names (Organisations only)

An organisation should list any other names under which it conducts business.

Part 1b: Related bodies corporate (Organisations only)

The parent company of the group 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.

A donor who makes a donation totalling more than 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.

Part 2: Details of gifts made to a political party

If no gifts/donations were provided to a political party, Part 2 of the return should be marked 'nil'.

Part 3: Details of gifts made to a political campaigner

If no gifts/donations were provided to a political campaigner, Part 3 of the return should be marked 'nil'.

Part 2 and Part 3 of the return requires disclosure of the **total of all gifts made** to a political party or political campaigner. If the total of gifts made to a political party or political campaigner exceeds the disclosure threshold, all gifts made to a political party or political campaigner regardless of their value, must be disclosed.

For example:

- A donor makes three separate donations of \$5,000 to a political party or political campaigner on different days. The total amount of the donations made to that political party or political campaigner 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 or campaigner.

For each gift the following details must be disclosed

- name and address details of the political party or political campaigner to which the gift was made
- the date each gift was made
- the value of each gift made.

Transactions not to be reported

Where the political campaigner is registered under the *Australian Charities and Not-for profits Commission Act 2012*, an amount received greater than the threshold does not need to be disclosed if no part of it was used during the financial year to:

- create or communicate electoral matter; or
- incur electoral expenditure; or
- to reimburse the entity for creating or communicating electoral matter or incurring electoral expenditure.

Special Issues

Attendance at political party functions

Whether a payment to attend a function constitutes a donation requiring disclosure is a matter for the donor and party to determine. 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:

- 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.

Donations ‘indirectly’ made to a registered political party or political campaigner

Where a person or entity makes a donation to any person or entity with the intention of benefiting a particular political party or political campaigner, the person is taken to have made that donation directly to the political party or campaigner and the donation must be disclosed.



Section [305B\(2\)](#) of the Electoral Act provides for the disclosure of **gifts received with the intention of benefiting** a political party or campaigner.

Examples of ‘indirect’ donations to a political party or campaigner 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 or campaigner.
- A payment made for services that were for the benefit of a political party or campaigner (such as electoral advertising, legal costs or repayment of a loan) is a donation.
- Where a payment for services is made and any other donations are also made to a political party or campaigner, 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.

Donations to several parties or campaigners

Donations made to two or more political parties or campaigners 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 \$13,000 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 \$13,800. These do not need to be disclosed as they are less than the disclosure threshold. If they totalled more than \$13,800 then disclosure is required.
- A person made a donation of \$9,000 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 is exceeded for donations to the benefit of the same political party.

Donations to a party where the party has separate federal registrations

Political parties may have multiple parties registered with the AEC, for example the major parties — Australian Labor Party, Liberal Party of Australia, National Party of Australia, Australian Greens. The state branches of these parties are considered separate federally registered branches and each 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 to a campaigner where the campaigner has separate branches

If a political campaigner has branches, the branches are treated as a single political campaigner.

Part 4: Details of gifts received

Part 4 of the return requires a person or entity that was required to complete Part 2 or 3 of the return to disclose details of any gifts received totalling more than the threshold that were used, either wholly or partly, to make donations to a political party or campaigner.



Section [305B\(3A\)](#) of the Electoral Act provides for the disclosure of the **gifts received and their details** where the gift is used to make donations to a political party or campaigner.

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

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.

Amounts received from unincorporated associations, trusts or foundations

Where an amount has been received from an unincorporated association (other than a registered industrial organisation), the name of the association and the names and addresses of all members of the executive committee of the association must be disclosed.

Where an amount has been received from a trust fund or foundation fund, the name and description of the trust or foundation and the names and addresses of all trustees must be disclosed.

If no gifts/donations were received, Part 4 of the return should be marked 'nil'.

Period covered

Unlike the disclosure of donations made, which is limited to the 2019-20 financial year, donations used to fund those donations must be disclosed even where they were received prior to 1 July 2019.

The following example may assist in clarifying the disclosure requirements when a person or organisation discloses donations made in the 2019-20 financial year having used donations that were received in prior years to make those donations.

Example:

The following example may assist in clarifying the disclosure requirements when a donation made in the 2019-20 financial year using gifts/donations that have been received in prior years.

A donor received a donation of \$17,000 in the 2017-18 financial year. The same donor received a donation of \$15,000 in the 2018-19 financial year.

In the 2019-20 financial year the donor made a donation of \$20,000 to a political party which is required to be disclosed in the return:

- as part of the \$20,000 donation made to the political party, the donor used the \$17,000 donation received in the 2017-18 financial year and
- used \$3,000 of the \$15,000 donation received in the 2018-19 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 2019-20 financial year, the donor is required to disclose each of the donations (\$17,000 and \$15,000) as 'donations received' for the 2019-20 financial year in the return.

In a subsequent financial year to the 2019-20 financial year:

- the donor used the remaining \$12,000 of the \$15,000 donation received in the 2018-19 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 on the subsequent financial year's return that the gift has been disclosed previously.

Third Party Return of Electoral Expenditure

Donors **may also** need to complete and lodge a Third Party Return of Electoral Expenditure where electoral expenditure in excess of the disclosure threshold has been incurred. The Third Party Return of Electoral 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 the person responsible for lodging the return 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 to Political Party and Political Campaigner 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 and Political Campaigner Disclosure Return – Individuals/Organisations with the AEC at the same time.

Note: *lodgement of a Notice of Incomplete Return does not relieve the person 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 the person 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

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.

Amendments to the return require previously submitted amounts to be provided together with the amended amount/s.

Changes to details of receipts or debts should be separated into:

- additional information not previously provided
- amendment of information previously provided.

In order to avoid confusion or ambiguity the record/s being changed should be clearly identified. Amendments are processed through eReturns.

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 are available for inspection on the AEC's website on the [Transparency Register](#).

Record keeping

Donors like all other entities and organisations should keep adequate records.

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

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.

Retention of records

Relevant records, whether formal or informal, must be retained for 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

The AEC conducts compliance reviews of annual 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 donor 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 political party'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

AEC	Australian Electoral Commission
Anti-avoidance scheme	<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>
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 ■ 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>
Campaign committees	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.
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 \$14,000 and debts totalling more than \$14,000 at 30 June 2020. This threshold is indexed annually.
Discretionary benefits	<p>Grants, contracts, payments and other benefits requiring the exercise of discretion by the Commonwealth, State or Territory.</p> <p>Discretionary benefits do not include statutory entitlements such as election funding.</p>
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>

Electoral expenditure	<p>Expenditure incurred for the dominant purpose of creating or communicating electoral matter.</p> <p>The Factsheet on Electoral Matter and electoral expenditure on the AEC website contains further information.</p>
Electoral matter	Matter communicated or intended to be communicated for the dominant purpose of influencing the way electors vote in a federal election.
Foreign donation	<p>A donation or gift to a political entity, political campaigner or third party from a foreign donor.</p> <p>The Factsheet on Foreign Donations available on the AEC website contains further information.</p>
Foreign donor	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.
Gift/Donation	Any disposition of property made by a person to another person without consideration or with inadequate consideration.
Gifts-in-kind	<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 campaign activities.
Indexation	The disclosure threshold is indexed to the All Groups Consumer Price Index. A listing of past disclosure thresholds is available on the AEC website.
Penalty Unit	In accordance with subsection 4AA(1A) of the <i>Crimes Act 1914</i> a penalty unit is indexed annually.
Period of disclosure	Annual returns cover a financial year, that is, the period from 1 July to 30 June.
Political campaigner	<p>A person or entity that is registered with the AEC as a political campaigner.</p> <p>A person or entity is required to register as a political campaigner when their electoral expenditure during the current, or in any of the previous three financial years, was \$500,000 or more, or electoral expenditure during that year was \$100,000 or more, and during the previous financial year the electoral expenditure was at least two-thirds of their revenue for that year.</p> <p>A political campaigner that has branches is treated as a single political campaigner.</p>

Political entity	A registered political party, a State branch of a registered political party, a candidate in an election or by-election, or member of a Senate group.
Public inspection	Disclosure returns are available for inspection by the public at https://transparency.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.
Registered political party	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.
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 ■ the first-mentioned body and the other body are 'related' to each other. <p>Transactions of related body corporates should be consolidated when determining whether the disclosure threshold has been reached.</p>
State branch	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.
Third party	A person or organisation who incurs electoral expenditure above the disclosure threshold. Other than political entities, members of the House of Representatives or the Senate, and is not required to register and is not registered as a political campaigner.
Volunteer labour	<p>A service provided free of charge to a party by an office holder of the party or a party member, or 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.</p> <p>Examples of volunteer labour could include:</p> <ul style="list-style-type: none"> ■ the donation of legal advice by a solicitor who is a party member ■ a person handing out how-to-vote cards.

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

In addition to the penalties below penalties section 137.1 of the Criminal Code Act 1995 also applies for providing false or misleading information. To contravene this section a person knowing gives 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.

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)	Donor	Whichever is higher of: <ul style="list-style-type: none"> 200 penalty units, or 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)) 	100 penalty units (s302G(2))
Establishing a scheme to avoid sections 302D, 302E or 302F	302H	Donor	Whichever is higher: <ul style="list-style-type: none"> 200 penalty units, or 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)) 	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 totalling more than the disclosure threshold in a financial year	305B	Donor who is not a political entity or an associated entity	Whichever is higher of: <ul style="list-style-type: none"> 60 penalty units, or 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)) 	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)	Donor	Not applicable	For a refusal to comply with a notice under s316(2A), (3) or (3A): <ul style="list-style-type: none"> ■ 10 penalty units (s316(5)) For a failure to comply with a notice under s316(2A), (3) or (3A): <ul style="list-style-type: none"> ■ 10 penalty units (s316(5A))
Providing false or misleading information during a compliance review or investigation	316(6)	Donor	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)	Donor	200 penalty units (s317(1))	Not applicable

Appendix 3 - eReturns

The [eReturns portal](#) allows political parties, political campaigners, 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. New donors will have a username and password sent to them 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.