



Financial Disclosure Guide for Election Donors

*2018 Longman, Mayo, Braddon, Fremantle
and Perth by-elections*

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Introduction

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 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 annual or election period financial disclosure returns 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 Election Donors (Guide for election donors) applies to returns for the following 2018 by-elections:

- Longman, Queensland
- Mayo, South Australia
- Braddon, Tasmania
- Fremantle, Western Australia
- Perth, Western Australia

Please note: while information relating to Senate Group disclosure returns is included in this guide, it is not relevant in relation to the 2018 Longman, Mayo, Braddon, Fremantle and Perth by-elections.

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 Donors to Political Parties
- Financial Disclosure Guide for Third Parties
- Financial Disclosure Guide for Candidates and Senate Groups

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




The Guide for election donors 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 intended to be a user-friendly guide to the Commonwealth funding and disclosure requirements it does not address the whole of the Electoral Act. Accordingly, the Guide for election donors 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 also provided which allows data to be exported.

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

	<p>A warning symbol indicates information relating to a legal obligation under the Electoral Act.</p>
	<p>An information symbol indicates a useful tip.</p>
	<p>A timing symbol indicates a due date.</p>

Election disclosure

Part XX, Division 4 of the Electoral Act relates to disclosure of donations. However, the actual 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 candidate or member of a Senate group (referred to as a candidate in this guide). Where the donor is an organisation, someone with suitable authority should sign the return, such as the CEO or chief financial officer.

The financial disclosure obligation under the Electoral Act

Section 305A of the Electoral Act governs the lodgement of election disclosures by donors.

Section 305A(1) provides that:

- where a person or organisation makes one or more donations to a candidate during the disclosure period; and
- the total amount or value of the donation/s was
 - more than the disclosure threshold; and
- at the time the person made the donation/s the person was not:
 - a registered political party; or
 - a State branch of a registered political party; or
 - an associated entity; or
 - a candidate in an election; or
 - a member of a group
- the person or organisation **must within 15 weeks after polling day** for the election furnish to the AEC a return in the approved form.


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 in the name of the parent corporation.


The Election Donor Return requires disclosure of the following information:

- donations made
- donations received.

A person or organisation that makes a donation, in excess of the disclosure threshold, to a political party or an endorsed candidate's campaign committee, rather than to a candidate, is required to lodge a Donor to Political Party Disclosure Return—Individuals/Organisations. In such instances please refer to the Financial Disclosure Guide for Donors to Political Parties.

The AEC contacts the people and organisations identified as 'Donors' on Candidate and Senate Group Returns to advise them of their financial disclosure obligations under the Electoral Act. This does not however, absolve donors who are not contacted from completing and lodging returns by the due date.

	<p>The disclosure threshold for the 2018 Longman, Mayo, Braddon, Fremantle and Perth by-elections is for amounts of more than \$13,500. This figure is indexed annually.</p>
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	<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>
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eReturns: portal to lodge and complete your return

The [eReturns portal](#) allows election donors to fulfil their obligations under Part XX of the Electoral Act. 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 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.

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


Disclosure period

Section 287(1)(f) of the Electoral Act provides that in the case of a person or organisation that is required to lodge an election donor return in accordance with section 305A(1) the commencement date for the disclosure period starts on the 31st day after the polling day in the last House of Representatives election or election of Senators for a State or Territory. The table below shows the relevant commencement date.

Election	Polling Date	Commencement Date
General election	2 July 2016	2 August 2016

The disclosure period for donations made ends 30 days after polling day.

Due date for lodging returns

	<p>Completed Election Donor Returns must reach the AEC no later than 15 weeks after polling day.</p> <p>Election Donor Returns relating to the 2018 Longman, Mayo, Braddon, Fremantle and Perth by-elections held on 28 July 2018 are due by 10 November 2018. As 10 November 2018 falls on a Saturday, the return must reach the AEC by the next business day.</p>
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The AEC has no legislative discretion to extend this deadline.


Penalties

The Electoral Act imposes penalties for failure to properly complete and lodge a return on time. 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 3 of this guide for information relating to offences under the Electoral Act.

Information to be disclosed in the election donor return

Part 1: Donations made

	<p>Section 305A(2) of the Electoral Act requires that:</p> <ul style="list-style-type: none"> ■ where a person makes donation/s, to any candidate during the disclosure period; and ■ the total amount or value of the donation/s was more than the disclosure threshold; and ■ at the time the person made the donation/s the person was not: <ul style="list-style-type: none"> ▪ a registered political party; or ▪ a State branch of a registered political party; or ▪ an associated entity; or ▪ a candidate in an election; or ▪ a member of a Senate group ■ each donation/s made must be disclosed.
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Where an individual makes donations to a candidate, the disclosure threshold applies to the **total of all donations made**. That is, where the total of all donations made to a candidate exceeds the disclosure threshold, all donations made to that candidate, 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 person makes three separate donations of \$5,000 to the same candidate on different days. The total amount of the donations made to that candidate is \$15,000. Even though the individual donations made are below the disclosure threshold, the person is required to disclose details of each individual donation made to that candidate.

Where a person or organisation is required to disclose 'donations made' in an Election Donor Return, the following details must be disclosed:

- full name and address of the candidate to whom the donation was made to
- the date each donation was made
- the value or amount of each donation.

Donations made include, but are not limited to the following:

- donations of money
- gifts-in-kind of services or goods.

In the case of donations made to an unincorporated association (other than a registered industrial organisation), where the unincorporated association is being used as a vehicle for a candidate in an election to receive donations, the name of the candidate, the name of the association and the name and address of each member of the executive committee of the association must be disclosed.

In the case of donations made to a trust or foundation, where the trust or foundation is being used as a vehicle for a candidate in an election to receive donations, the name of the candidate, the title and description of the trust or foundation and the names and addresses of the trustees must be disclosed.

In the case of donations made to a person or organisation, where the person or organisation is receiving donations on behalf of a candidate, the name of the candidate and the name and address of the person or organisation to whom the donation was made must be disclosed.

Following are examples of donations that are required to be included in 'Donations made' at Part 1 of the Election Donor Return (for each example it is assumed that the disclosure threshold requirement in relation to the respective candidate has been met):

- 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 are included 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 (see further detail in section below titled 'Donations to campaign committees').
- 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.
- A donation of printing of stationery that if purchased commercially would have been priced at \$350. This would include the production of leaflets using a home computer.

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 include:

- 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.

Donations to campaign committees

A donation made to the campaign committee of a candidate who has been endorsed by a registered political party, is considered to be a donation to the registered political party and not to the candidate. Such donations should be disclosed on a Donor to Political Party Disclosure Return and **not** an Election Donor Return.

When making donations, donors should be clear who the donation is being made to. This will assist both the donor and the recipient of the donation to disclose the donations on the appropriate return.

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, 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 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.

Special Issues

Attendance at election functions

The issue of whether a payment to attend a function constitutes a donation requiring disclosure under the disclosure scheme is not always clear.

As a guideline:

- If a person made a payment for attendance at an election function and they **did not** receive services or adequate services equal to the value of the payment, the payment is considered a donation, that is, the payment is required to be disclosed on the Election Donor Return.
- Payment for attendance at an election function, conference or luncheon for commercial reasons 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 a candidate or Senate group member's election campaign, (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.

Items that do not require disclosure

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

- personal donations to a candidate (including a member of a Senate group) which are not used wholly or in part to fund campaign expenditure


- 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.

Part 2: Donations received

	<p>Section 305A(2) of the Electoral Act requires that where a person receives a donation which is more than the disclosure threshold, and the person then uses that donation, in whole or in part, to make a donation or as a reimbursement for a donation made, during the disclosure period, to any candidate the donation received must be disclosed.</p>
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The 'donations received' part of the return applies to a donor:

- who is required to complete the 'Donations Made' part of the return, and
- who, at any time, received a donation of more than the disclosure threshold; **and**
- used that donation, or part of it, to make donations totalling more than the disclosure threshold to a candidate.

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 305A(2) 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.

Period covered

Disclosure of donations received is not limited to those received during the current disclosure period. An election donor may have received the donation/s at any time and then used the donation/s to make donations in the disclosure period. This is in contrast to the 'Donations Made' part of the return, where only donations made within the disclosure period are required to be disclosed.

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

Example:

On 30 June 2015 a donor receives a donation of \$15,000. On 31 January 2017 the same donor receives a donation of \$14,000.

On 1 June 2017 the donor made a donation of \$20,000 to the 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 2015 and part (\$5,000) of the \$14,000 donation received on 31 January 2017. As the donor has used donations that were received prior to the disclosure period to make a donation to a candidate in the current disclosure period, 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 disclosure period to the current disclosure period, the donor used the remaining part (\$9,000) of the \$14,000 donation received on 31 January 2017 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 period 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

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 Election Donor Return.

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

- complete the Election Donor Return as fully as possible
- complete the Notice of Incomplete Return

- lodge the Notice of Incomplete Return and the incomplete Election Donor Return with the AEC at the same time.

The 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 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, in fact, 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

Section 319A(2) of the Electoral Act provides that a request may be made to the AEC seeking to amend a return that has been lodged and was incomplete or subsequently found to be incomplete or incorrect. In some cases, the AEC may request that an amendment be lodged to rectify a problem in a return. If an election donor considers they need to make an amendment to their Election Donor Return they should contact the AEC at fad@aec.gov.au.

Administration

Date for public inspection of election returns

Election returns are made available for public inspection 24 weeks after polling day. For the 2018 Longman, Mayo, Braddon, Fremantle and Perth by-elections that date is Monday 14 January 2019.

Returns are available for inspection on the AEC's website at www.aec.gov.au and through public access terminals in AEC State Offices located in each state and territory and at the AEC's National Office in Canberra.

Record keeping

Donors should keep adequate records.

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

Retention of records

Section 317 of the Electoral Act provides that all relevant records, whether formal or informal, must be retained for a minimum period of three years from the polling day of the relevant election. Receipt books, bank records, receipts registers, source documents and working papers supporting the completion of the return must 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 ■ 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.
Candidate	An individual candidate or a member of a Senate group.
Disclosure threshold	The disclosure threshold for the 2018 Longman, Mayo, Braddon, Fremantle and Perth by-elections is for amounts of more than \$13,500. This threshold is indexed each year.
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.

Donation/gift	Any disposition of property made by a person to another person, otherwise than by will, and without consideration or with inadequate consideration.
General election	A general election of the members of the House of Representatives.
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 a candidate's campaign activities.
House of Representatives election	An election of a member of the House of Representatives.
Indexation	The disclosure threshold is indexed to the All Groups Consumer Price Index. A listing of disclosure thresholds is available on the AEC website at www.aec.gov.au .
Public inspection	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. Election returns are made available on the AEC website 24 weeks after polling day.
Registered political party	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>
Senate election	<p>An election of Senators for a State or Territory.</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>
Electoral Act	<p><i>Commonwealth Electoral Act 1918.</i></p>
Volunteer labour	<p>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 donation by that person or the registered political party.</p> <p>Example of volunteer labour:</p> <ul style="list-style-type: none"> ■ A 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; and
- Division 6 deals with offences, compliance reviews, 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 reviews and investigations—s 316
- Records to be kept—s 317
- 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 review or investigation	316(5) and (5A)	10 penalty units
Providing false or misleading information during a compliance review or 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