Donors to Political Parties
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Introduction

The Funding and Disclosure Guide for Donors to Political Parties aims to assist political donors meet their financial disclosure obligations under the funding and disclosure requirements of Part XX of the Commonwealth Electoral Act 1918 (the Act).

If you have made a donation to a candidate or Senate group in an election, rather than to a political party, please refer to the Funding and Disclosure Guide for Election Donors for further information and guidance on your disclosure obligations under the Act.

People, organisations or any other bodies (apart from registered political parties, associated entities and candidates) that make donations to political parties or candidates are considered to be political donors. Their actions give rise to annual and election cycle disclosure obligations under Part XX of the Act.

This Guide is one of a series of publications prepared by the Australian Electoral Commission (AEC) to assist parties, candidates, donors and other affected persons to better understand the funding and disclosure provisions of the Act. These other publications are:

- Funding and Disclosure Guide for Political Parties;
- Funding and Disclosure Guide for Associated Entities;
- Funding and Disclosure Guide for Candidates and Senate Groups;
- Funding and Disclosure Guide for Election Donors; and
- Funding and Disclosure Guide for Third Parties.

The Funding and Disclosure Guide for Donors to Political Parties consolidates information derived from the Act. It was also developed with regard to the specific experiences of the AEC in the administration of the funding and disclosure provisions of the Act.

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 Act. Accordingly the Guide should not act 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 Act and to seek their own independent advice where necessary.

Additional information and advice is available from the AEC, whose contact details are at the front of this Guide.

The Act, Guides and return forms are freely available at www.aec.gov.au. The annual and election returns are also available for viewing on this site after the public release date.

eReturns Portal

Donors can now prepare and lodge their returns online via the eReturns portal. See Appendix 3 (page 12) for more information.

Overview

The funding and disclosure scheme established in Part XX of the Act addresses the public funding of federal election campaigns and the disclosure of information regarding political donations and electoral expenditure.

The scheme was introduced to increase the overall transparency of the flow of money into and within the Australian political system and to inform the public about the financial dealings of parties, candidates and others involved in the electoral process.

Central to the federal funding and disclosure regime in Part XX of the Act is the requirement imposed on political parties, candidates, associated entities, donors and third parties to lodge annual and election cycle returns, as relevant to each. These returns must be lodged with the AEC on approved forms.

Issues to note before completing the donor return

Important: Financial disclosure obligations under the federal funding and disclosure scheme are distinct from any obligations under state funding and disclosure legislation. All correspondence from the AEC relates to the federal scheme and will be clearly marked with the AEC’s letterhead, and contact details will be in Canberra.

The following information may clarify some common terms.
Registered political party

A registered political party is a party registered by the AEC for federal electoral purposes. The Register of Political Parties is available at www.aec.gov.au.

Registered political parties and their state and territory branches lodge annual and election disclosure returns with the AEC. These returns include details of amounts received by the party, including amounts to be disclosed by donors. It is these returns that are used to identify donors with a possible disclosure obligation.

- A political party registered by a State or Territory Electoral Authority for state or territory electoral purposes is not necessarily also registered with the AEC.
- The disclosure obligations of registered political parties are addressed in the Funding and Disclosure Guide for Political Parties.

Disclosure threshold

- The disclosure threshold is indexed in July each year based on the All Groups Consumer Price Index at 31 March.
- The minimum disclosure threshold applying to the 2010–11 annual returns is ‘more than $11,500’.
- All amounts disclosed must be GST inclusive.

Annual return or election return?

Subject to a minimum disclosure threshold, donors must lodge one or both of the following disclosure returns with the AEC:

- **Donor to political party return** – the following must be disclosed in the donor to political party return:
  - donations in excess of the threshold made directly to a candidate or to a member of a Senate group; and
  - donations in excess of the threshold received and used, in whole or in part, to make such donations.

  The **Donor to Political Party Return** is addressed in this Guide.

- **Election donor return** – the following information must be disclosed in the election donor return:
  - donations in excess of the threshold made directly to a candidate or to a member of a Senate group; and
  - donations in excess of the threshold received and used, in whole or in part, to make such donations.

Third parties and donors distinguished

- ‘Third party’ is a generic term used to describe a person or organisation other than a political party, candidate, Senate group or donor who has undertaken an activity that gives rise to a disclosure obligation. In comparison, a donor is someone who gives money directly to one or more political parties.
  - An example of a body which may have an obligation to complete a Third Party Return might be an organisation such as GetUp! (which has the broad aim of ‘increasing democratic participation’, but which is not officially linked to one political party).

- Third parties are required to complete and lodge with the AEC a Third Party Return of Political Expenditure. Further information regarding the obligations of third parties can be found in the Funding and Disclosure Guide for Third Parties.

Anonymous donations

- A political party, state or territory branch, Senate group or candidate must not receive a gift of more than $11,500 unless the name and address of the donor is known.
- The value of any such anonymous donation may be payable to the Commonwealth.

Donor returns from related companies

- Under the Act, a parent company should submit a single return that includes donations and payments made by all its subsidiaries.
- Where a parent company is submitting a return, all other business names, related organisations or businesses must be clearly listed in Part 1.
Gifts and donations

- Section 287 of the Act defines ‘gift’ to include any transfer or disposition of property or services for which no payment, or an inadequate payment, is received. Political donations come within the scope of this definition.
- Donations may be in cash, or may be ‘gifts-in-kind’.
- A gift to any person or organisation that is intended to benefit a particular registered political party is taken to be a gift to that party.

Gifts-in-kind

- Gifts-in-kind are goods, assets or services for which no payment (in cash or in kind) or a payment of less than true value is made.
- Gifts-in-kind are normally disclosed at the commercial or sale value of the item or service as evidenced by arms-length quotations, comparative advertisements or expert assessment.
- Examples of ‘in-kind’ donations include:
  - free services, or services provided at a discount to the commercial rates normally charged by a service provider (such as legal advice, accounting services or web and IT services);
  - free or discounted use of commercial premises, utilities or office and IT equipment;
  - wages or salaries (including on-costs) incurred by an employer whose employee works for a party or candidate during normal working hours while receiving remuneration from the employer (but not if the employee takes paid leave to work for the party or candidate);
  - free or discounted use of a motor vehicle, or provision of free fuel or servicing of a motor vehicle;
  - free or discounted time or production services by a broadcaster (except time provided by the ABC or SBS specifically for political broadcasting);
  - free or discounted advertising by a publisher or advertising production service;
  - free or discounted printing, typesetting or associated services; and
  - free or discounted goods or services (such as for travel, artwork, sports memorabilia or electrical goods) for use in raffles or other fund raising activities.

Volunteer labour

The donation of unpaid time by a person is volunteer labour where it is provided 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 need not be disclosed as a donation as it is excluded from the definition of ‘gift’ in section 287 of the Act.

Gifts-in-kind and volunteer labour distinguished

The distinction between gifts-in-kind and volunteer labour is seen in the following examples:

- The donation of legal advice by a solicitor who is a party member is volunteer labour because the solicitor is a party member.
- The donation of legal advice by a solicitor who is not a party member is a gift-in-kind that must be disclosed because this is a service for which that person normally charges.
- A solicitor who is not a party member handing out how-to-vote cards is volunteer labour because this is not a professional service for which that person normally charges.
- The donation of legal advice on behalf of a firm of solicitors is a gift-in-kind that must be disclosed because volunteer labour may only be provided by natural persons and not by organisations.
Donations to campaign committees

- Under section 287A of the Act, gifts or donations made to a campaign committee are treated as being made to the state or territory branch of the party.
  - If there are no such branches, the donation should be treated as being made directly to the registered party. The endorsing political party should be listed as the recipient of the donation.
- As above where a donation is made to the campaign committee of an endorsed candidate a Donor to Political Party Return should be completed.
  - For example, candidate John Smith is endorsed by the ALP and is running in Bennelong, which is a NSW electorate. A donor donated money to the ‘John Smith Federal Election Campaign Committee’. This should be disclosed on the donor annual return form as a donation to the ALP NSW as they are the endorsing party.

Details of the party and branch should be recorded on the form, not the details of the campaign committee. By providing full details of the party it will reduce the necessity for the AEC to contact donors to amend details recorded on their return.

Donor to political party return

Individuals that make donations to a political party or parties totalling more than the $11,500 threshold during the financial year must lodge a Donor to Political Party Disclosure Return – Individuals with the AEC.

Organisations or any other body that makes donations to a political party during a financial year of the disclosure threshold of more than $11,500 must lodge a Donor to Political Party Disclosure Return – Organisations with the AEC.

The AEC contacts the people and organisations identified as ‘Donors’ on political party annual returns to advise them of their financial disclosure obligations under the Act. This does not absolve donors who are not contacted from completing and submitting returns.

All donors should familiarise themselves with the requirements under the legislation and the information that must be provided on the disclosure return form.

Donors should also ensure that they maintain sufficient records to enable the return forms to be properly completed, with all necessary details provided. For donations above the disclosure threshold, the following information will be necessary:

- the name of the political party, e.g. Australian Greens;
- the political party code as listed on the reverse of the return form, e.g. ‘GRN-NSW’ for the Australian Greens NSW;
- the full address details of the branch;
- the date on which the donation was made, ensuring that only donations made within the relevant reporting period stated on the front of the form are included on the return, and
- the amount of the donation.

The donor to political party disclosure returns for individuals and organisations must be lodged with the AEC in Canberra by 17 November each year. The AEC has no legislative discretion to extend this deadline.

Returns are made publicly available on the AEC’s website from the first working day in February each year.

Failure to properly complete and lodge a return is an offence under the Act. The AEC assesses how to deal with non-compliance according to individual circumstances, which could include possible referral to the Director of Public Prosecutions for commencement of legal action.

The form may be downloaded from www.aec.gov.au, completed ‘on screen’ and saved to file or printed as appropriate. Additional data sheets (e.g. MYOB or Excel reports) in a similar format to the tables in the return form that provide all the necessary information may be attached as appropriate.

The completed and signed return may be lodged by mail or may be scanned and emailed. Please ensure the declaration on the front page of the return is signed.

Both the donor return for individuals and the donor return for organisations require disclosure of:

- donations to political parties that exceed the $11,500 threshold; and
- donations received and used to make donations to political parties.
In addition, the **donor return for organisations** requires the person completing the return to list:

- any alternative names under which the organisation operates; and
- any related organisations on whose behalf the return is being lodged.

**The donor disclosure return forms for individuals and organisations**

The return forms for individuals and for organisations are predominantly the same. The main difference between the two forms is that the return form for organisations contains an additional section where the organisations are asked to list alternative names under which they operate and to list related organisations on behalf of which the return is being lodged. Both returns require the person completing the return to list the donations made to political parties, and donations received that were used to make donations to political parties.

**Donations to political parties**

This part of each return must be completed by a person or organisation other than a registered political party (or state or territory branch or associated entity) who, subject to the disclosure threshold, made donations exceeding the disclosure threshold to a registered political party, or to a state or territory branch of a party, during a financial year.

All references to a ‘party or branch’ include a division, party unit or campaign committee of an endorsed candidate or Senate group.

Where donations to political parties must be listed, the threshold applies to the **total** of gifts made. This means that this part must be completed if the total of your gifts to a registered political party or branch exceeds the threshold. All donations, regardless of their value, must then be disclosed.

For example – keeping in mind the disclosure threshold is $11,500:

- A donor made three separate donations of $5,000 to ALP NSW on different days, which amounts to total donations to the political party of $15,000. Even though the donations are individually below the threshold, the donor still must disclose the details (including the branch of the political party it was made to, the date, full address details, and the amount) of each individual donation.

Where the donation/s exceed the disclosure threshold, the following details must be disclosed:

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

**Period covered**

Subject to the disclosure threshold, all donations made to a registered political party, a branch or division of a registered political party or a campaign committee of a registered political party during a financial year must be reported.

**Special issues**

**Attendance at party functions**

The issue of whether a payment to attend a function constitutes a donation requiring disclosure under the Commonwealth scheme is not clearly prescribed in the Act.

As a guideline:

- If a payment for attendance at a party function or conference is considered a donation, that is, the person making the payment did not receive services or adequate services equal to the value of the payment, the payment should be disclosed on the donor disclosure return.

- Payment for attendance at a party 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 the 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 must be disclosed.
Donations ‘indirectly’ made to a political party
A gift or donation made to a person or to an entity that is not a political party, with the intention of benefiting a political party must be disclosed as if it was a donation made direct to the party.

Examples of ‘indirect’ donations to a political party include:

- payments to a person or organisation 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 party; and
- payments to a person or organisation on the understanding that the money will be used to pay a debt of a political party.

A payment made for services that were for the benefit of a party (such as political advertising, legal costs or repayment of a loan) is a donation to the party.

A payment for services must be disclosed if the disclosure threshold is exceeded by this and any other donations made to the party during the financial year.

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

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

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

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

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

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

- A person made four donations of $3 000 each to one party, and two donations of $3 000 each to another party. The donations to the first party are disclosed as they total more than $11 500. The donations to the second party are not disclosed, as they do not total more than $11 500.
- A person made donations to a party totalling $11 500. These do not need to be disclosed as they are below the disclosure threshold. If they totalled more than $11 500 then disclosure is required.
- A person made a donation of $6 000 direct to a party and a second donation of $7 000 to another organisation for use to benefit that same party. These must be disclosed as the disclosure threshold for gifts to the same party is exceeded.

Donations received
This part of the return applies to:

- a donor who is required to complete donations made part of the annual return;
- who (whether within the financial year or not), received a donation of more than $11 500; and
- used that donation, or part of it, to make donations totalling more than $11 500 to a registered political party.

For this part of the return, the threshold applies only to individual donations received that were more than $11 500. It is not necessary to disclose any donation received less than the threshold.

- However, the AEC considers multiple donations received on the same day by the same person to be a single donation for the purposes of this threshold.

Cash donations, together with ‘gifts-in-kind’ must be disclosed.

If reportable donations were made but no reportable donations were received, this part of the return should be marked ‘nil’.

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Subject to the disclosure threshold, the following details of donations received and used, in whole or in part, to make donations to a registered political party must be included in the return form:

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

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

In the case of an unincorporated organisation (except for registered industrial organisations) the names and addresses of the members of the executive committee must be known, along with the name of the organisation.

For registered industrial organisations it is sufficient to know only the name and address of the organisation as members of the executive committee may not be known.

**Period covered**

Disclosure of donations received is not limited to those received during the current reporting period. The donations may have been received in any financial year and used to make donations in the financial year of the return. This is in contrast to the ‘Donations Made’ section of the return, where only donations made within the financial year to which the return relates must be disclosed.

**Illustrative examples**

In the following examples, a person has donated more than $11,500 to a registered political party if they received:

- a donation of more than $11,500 from another person and used this to help fund the donation to the party, both donations must be disclosed because they exceed the threshold,
- a donation of more than the current threshold received several years ago was used to help fund a donation in 2009–10 and another in 2010–11, the amount received should be disclosed in both years. In these situations, donors should include an explanatory note on the return stating that the gift has previously been disclosed to minimise confusion.

**General information**

**Responsibility for lodging returns**

Individual donors should sign their own return.

Where the donor is an organisation, a person with appropriate authority and access to financial records should sign the return.

In the case of a company this may be the Chief Executive Officer, Company Secretary or Financial Controller.

In the case of a trust it would be the Trustee.

The Act provides offences for failure to properly complete and lodge a return.

**Incomplete returns**

Where a donor is unable to fully complete its return due to information not being in its possession and an inability to obtain the information, a ‘Notice of Incomplete Return form’ must be completed.

The lodgement of a Notice of Incomplete Return does not relieve a political donor of the responsibility of making exhaustive efforts to obtain financial information held by the party. The AEC will assess whether the lodgement of this form is used by a donor to avoid their responsibilities under the Act.

**Amendment of returns**

A request may be made to the AEC seeking to amend a return that has been lodged and subsequently found to be incomplete or incorrect. In some cases, the AEC itself may request that an amendment form be submitted to rectify a problem. An amendment return form is available at www.aec.gov.au.

The amendment should show the additions, deletions or variations from the information provided on the original return. Alternatively, the original list of donations may be attached to the request with the changes highlighted.
Recordkeeping
Donors should consider the financial recording systems and procedures necessary to enable the return forms to be properly completed and submitted by 17 November each year.

All transactions should be documented and recorded, and multiple transactions summarised in a donations summary or register that reconciles to bank or similar records. Receipts and invoices should be retained.

Public Inspection of Returns
Annual returns are made available for public inspection on the first working day in February following the due date for lodgement of the return.

Returns may be viewed at www.aec.gov.au.

Offences
Section 315 of the Act contains penalty provisions for offences against the funding and disclosure provisions.

The AEC aims to assist political and electoral participants to fulfil their obligations under the Act. The AEC may, however, refer matters to the Director of Public Prosecutions for offences against the disclosure provisions when no response or an unsatisfactory response to resolve non-compliance needs to be escalated.

The offences include:

- Failing to lodge a return by the due date
  - This action is punishable by a fine of up to $1,000.
  - A person convicted of having failed to lodge a return who continues not to lodge the return is punishable by a fine of up to $100 per day for each day that the return is outstanding after the initial conviction.
- Lodging an incomplete return
  - This action is punishable by a fine of up to $1,000.
  - The Administration chapter of this Guide provides advice for the situation where information required to complete a return cannot be obtained.
- Including false or misleading information in a return
  - This action is punishable by a fine of up to $5,000.
- Knowingly providing false or misleading information for inclusion in a return
  - This action is punishable by a fine of up to $1,000.
- Failure to retain records for three years
  - This action is punishable by a fine of up to $1,000.
- Failure to comply with a notice authorising a compliance review or investigation
  - This action is punishable by a fine of up to $1,000.
- Providing false or misleading information during a compliance review or investigation
  - This action is punishable by a fine of $1,000, or imprisonment for six months, or both.
### Glossary of terms

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<th>Term</th>
<th>Definition</th>
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<tr>
<td>AEC</td>
<td>Australian Electoral Commission</td>
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<tr>
<td>Anonymous donations</td>
<td>Gifts where the person receiving the gift when the gift was made did not know the donor’s name or address.</td>
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<td>Associated entity</td>
<td>An organisation which:</td>
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<td></td>
<td>■ is controlled by or operates to a significant extent for the benefit of one or more registered political parties; or</td>
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<td></td>
<td>■ is a financial member of a registered political party, or on whose behalf another person is such a member; or</td>
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<td></td>
<td>■ has voting rights in a registered political party, or on whose behalf another person has such voting rights.</td>
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<td>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.</td>
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<tr>
<td>Campaign committees</td>
<td>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.</td>
</tr>
<tr>
<td>Debts</td>
<td>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. As disclosure returns are reported on a cash basis, unpresented cheques as at 30 June must be reported as debt, not as expenditure.</td>
</tr>
<tr>
<td>Detailed disclosure</td>
<td>The full name, address and the total value of transactions for each political party to which donations over the threshold (either individually or when added together) were made.</td>
</tr>
<tr>
<td>Disclosure threshold</td>
<td>Detailed disclosure must be made of receipts totalling more than $11,500 and debts totalling more than $11,500 at 30 June 2011. This threshold is indexed.</td>
</tr>
<tr>
<td>Donor</td>
<td>A person or organisation other than a registered political party, an associated entity, a candidate or Senate group who is under an obligation to furnish a disclosure return because they made a donation.</td>
</tr>
<tr>
<td>Gifts</td>
<td>Any disposition of property made by a person to another person, otherwise than by will, and without consideration or with inadequate consideration.</td>
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<tr>
<td>Term</td>
<td>Definition</td>
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<tr>
<td>Gifts-in-kind</td>
<td>Non-cash donations, such as 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).</td>
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<tr>
<td>Indexation</td>
<td>The disclosure threshold is indexed to the All Groups Consumer Price Index. The indexed threshold applying to the 2010–11 reporting period is $11 500.</td>
</tr>
<tr>
<td>Period of disclosure</td>
<td>Annual returns cover a financial year i.e. the period from 1 July to 30 June.</td>
</tr>
<tr>
<td>Public inspection</td>
<td>Annual returns are available for inspection at <a href="http://www.aec.gov.au">www.aec.gov.au</a>, at the AEC’s National Office in Canberra, and in AEC State Offices, from the 1st working day in February each year. Donor election returns are due 15 weeks after polling day and are made publicly available on the AEC’s website 24 weeks following polling day.</td>
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<tr>
<td>Registered political party</td>
<td>A political party registered with the AEC (registration with a state electoral office does not confer federal registration). State or territory branches of a registered political party are treated as separate parties for the purposes of the funding and disclosure provisions of the Act.</td>
</tr>
<tr>
<td>Related bodies corporate</td>
<td>Related bodies corporate are deemed to be the one entity for disclosure purposes. Related status is determined under the Corporations Law.</td>
</tr>
<tr>
<td>Senate group</td>
<td>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 in the ballot-paper, or grouped in a specified order.</td>
</tr>
<tr>
<td>The Act</td>
<td>The Commonwealth Electoral Act 1918.</td>
</tr>
<tr>
<td>State branch</td>
<td>A branch or division of a registered political party organised on the basis of a state or territory. State branches are treated as separate parties for funding and disclosure purposes.</td>
</tr>
<tr>
<td>Third party</td>
<td>A term used to describe those who have a disclosure obligation, other than political parties, candidates, Senate groups and donors.</td>
</tr>
<tr>
<td>Volunteer labour</td>
<td>Volunteer labour is 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 donation by that person or the party.</td>
</tr>
</tbody>
</table>
Funding and disclosure legislative reference guide

Part XX of the 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 Act contains definitions relevant to the 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 donations and electoral expenditure by candidates and Senate groups and donors in relation to an election;
- **Division 5A** deals with the annual returns of registered political parties, associated entities and third parties who incur electoral expenditure and/or receive gifts or donations for political expenditure; and
- **Division 6** deals with offences, compliance reviews, amended returns, etc.

The following sections underpin the financial returns disclosure scheme:

**Candidate (including Senate group member) election period returns**
- election donations – s304(2)
- electoral expenditure – s308 and 309(2)
- nil returns required – s 307(1) and 313(1).

**Senate group election period returns**
- election donations – s304(3)
- electoral expenditure – s308 and 309(3)
- returns not required if group endorsed by a single party – s304(3A) and s309(1A)
- nil returns required s307(2) and 313(2).

**Donor election period returns**
- donations to candidates – s305A(1)
- donations received – s305A(2).

**Donor annual returns**
- donations to political parties – s305B
- donations received – s305B(3A).

**Third party annual returns**
- political expenditure – s 314AEB
- gifts received for political expenditure – s314AEC.

**Associated entity annual returns**
- receipts – s314AE(1)(a)
- payments – s314AE(1)(b)
- debts – s314AE(1)(c)
- capital contributions – s314AE(3).

**Political party annual returns**
- receipts – s314AB and s314AC
- payments – s314AB
- loans – s314AB and s314AE.

The following sections are also directly relevant to the financial disclosure scheme:
- unlawful gifts – s306
- unlawful loans – s306A
- offences – s315
- compliance reviews and investigations – s316
- records to be kept – s317
- incomplete information – s318
- amendment of returns – s319A
- public inspection of returns – s320.

This reference guide is provided for the convenience of users of this Guide, who should note that other legislation and other sections of the Act, together with legal precedents, may be relevant to the interpretation and application of Part XX.

Users should therefore seek professional legal advice on compliance and other issues that may arise.

The AEC is able to provide guidance on its approach to the administration of the funding and disclosure provisions but is not able to provide legal advice generally. Information about how to obtain a copy of the Act, or to contact the AEC, is provided in the introduction to this Guide.
Appendix 3 – eReturns

The eReturns portal is a website built to allow Political Parties, Associated Entities, Donors and Third Parties to prepare and lodge their annual disclosure returns online, eliminating the need to transcribe and re-key data. Lodging an electronic return will ensure that your information is accurately reported on the AEC website when returns are made publicly available.

To use the eReturns portal, you need an account with a unique username and password. Party Agents and the Financial Controllers of Associated Entities will have accounts created for them by the AEC and a username and password sent by registered mail. Donors and Third Parties will also receive a username and password with their obligation letter, but have the option to create their own eReturns accounts from the login page, if they chose to lodge a return before receiving an obligation letter from the AEC.

The eReturns portal uses a wizard-style interface to collect the information required under Part XX of the Act. At the end of the wizard, the system generates a PDF document, identical in appearance to a paper return form. The user has an opportunity to review the completed return and either go back and make changes, or certify and lodge the return. Upon lodgement, copies of the return are sent both to the AEC and to the user’s email address. The user also has the option to save a copy of the lodged return to their computer.

Features

- The Annotation button allows you to add an explanatory note to any transaction or amount on the return. Annotations appear as numbered footnotes on the final return.
- Clicking the Help button at any section of the wizard will display additional information.
- The View Returns function allows you to see a history of returns prepared through the eReturns portal, including both lodged returns, and returns still in progress.
- All transactions are protected with the same internet security used by online banking, as shown by the padlock symbol in the browser’s address bar.

Sub-Accounts

By the end of September, a Party Agent, Financial Controller or primary account-holder will be able to create a sub-account, with a separate username and password, to allow another person to work on preparing the content of a disclosure return. However, only the primary account-holder will be able to approve and lodge the completed return.

Candidate, Senate Group and Election Donor Returns

Election Candidates, Senate Groups and Donors are also able to lodge their returns through eReturns.

Visit the eReturns Portal

Go to https://ereturns.aec.gov.au to start using the eReturns Portal.