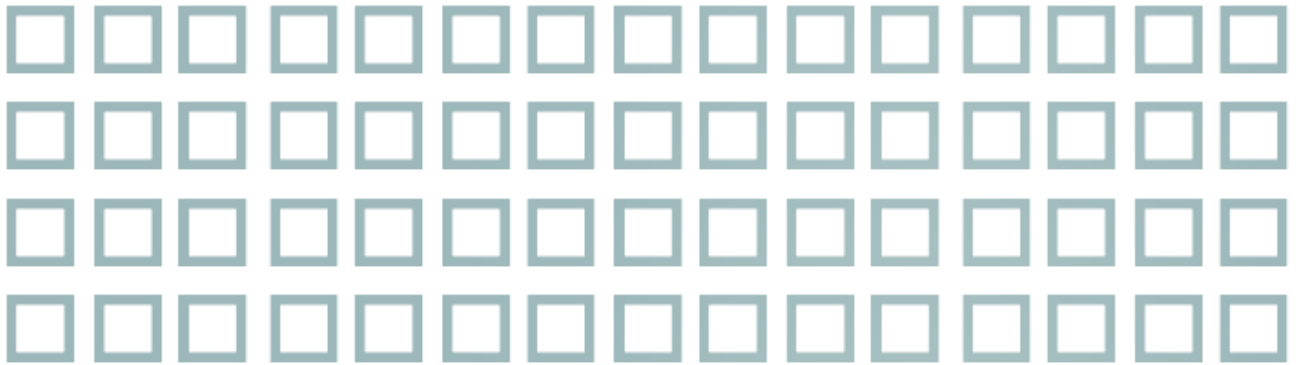




Elections ACT

ACT ELECTORAL COMMISSION OFFICERS
OF THE ACT LEGISLATIVE ASSEMBLY 



Election funding, expenditure and financial disclosure handbook

2022/2023

As at June 2023



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Introduction

How to use this handbook

This handbook details the obligations of ACT registered political parties, Members of the ACT Legislative Assembly and associated entities to submit returns under the *election funding, expenditure and financial disclosure* (funding and disclosure) provisions of the *Electoral Act 1992* for the 2022/2023 financial year.

The handbook is divided into general sections of interest to all those required to submit annual returns under the ACT's disclosure scheme, with detailed sections dealing with the specific requirements relating to each class of disclosure returns.

Assistance and enquiries (page 3) provides contact details for the ACT Electoral Commissioner and the staff of Elections ACT.

Important qualification (page 4) summarises the effect of the *Commonwealth Electoral Act 1918* upon the ACT's funding and disclosure scheme with particular impact to the disclosure of gifts.

Key features of the ACT election funding, expenditure and financial disclosure scheme (page 5) sets out the major features of the scheme and provides background information as to how and why the scheme operates.

Key information for those with a disclosure obligation (page 7) sets out details that are relevant to all those who are required to submit financial disclosure returns.

Reporting agents (page 10) is relevant to political parties and MLAs.

Administrative funding accounts (page 12) provides information about the ACT's quarterly administrative funding payment scheme.

Ban on gifts from property developers and close associates (page 13) summarises the prohibition on the giving and receiving of gifts from property developers, their close associates or a person acting on their behalf.

Definition of gifts (page 14) details the different types of gifts and how they are to be reported.

Disclosure of gifts received of \$1,000 or more (see page 17) details the reporting obligations of [party groupings](#), associated entities, non-party MLAs, and non-party candidates who receive gifts totalling \$1,000 or more in the relevant reporting period.

Annual returns are required to be submitted by the following electoral participants. Separate sections of this handbook detail the obligations of:

- [Registered political parties](#) – page 21;
- [Associated entities](#) – page 26; and
- [Members of the Legislative Assembly](#) – page 32.

Each of these sections detail information on how the disclosure obligations are to be met, how the relevant disclosure returns should be completed and when the return is due.

A range of legislative penalties apply for failure to comply with the disclosure requirements. These are set out in the **offences** section (page 36).

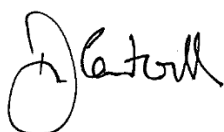
The **glossary of definitions and terms** (page 39) provides an explanation of language used throughout this handbook and associated forms.

A summarised **description of annual returns** (table 1) can be found at page 46.

A **summary of reporting requirements** (table 2) for each political entity can be found at page 47.

This handbook should not be regarded as a final statement of the law on election funding, expenditure and financial disclosure. Individuals and organisations are advised to obtain a copy of the Electoral Act from **www.legislation.act.gov.au** and seek their own legal advice if necessary.

Note that the **due date** for annual returns for parties, MLAs and associated entities for the 2022/2023 financial year is **31 August 2023**.

A handwritten signature in black ink, appearing to read 'D Cantwell', with a large circular flourish at the beginning.

Damian Cantwell AM CSC
ACT Electoral Commissioner

Assistance and enquiries

The ACT's funding and disclosure scheme is administered by the ACT Electoral Commissioner and the staff of Elections ACT.

Assistance on any aspect of the election funding and financial disclosure scheme may be obtained from the staff of Elections ACT.

Enquiries and requests for copies of handbooks should be directed to the ACT Electoral Commission:

Locality address:

ACT Electoral Commission
Nara Centre, 3 Constitution Avenue
CANBERRA CITY ACT 2601

Postal address:

ACT Electoral Commission
GPO Box 172
CANBERRA ACT 2601

Phone:

(02) 6205 0033

Email:

ElectionsDisclosure@act.gov.au

elections@act.gov.au

Elections ACT website:

www.elections.act.gov.au

Important qualification

Amendments to the *Commonwealth Electoral Act 1918*, that commenced on 1 December 2020, have had an effect of limiting the operation of the ACT's funding and disclosure scheme, as legislated by the ACT Legislative Assembly. The impact of the Commonwealth law means that, for a gift or gifts that have been provided to an ACT registered political party that also has registration at the federal level (dual registration), and that have been deposited into a federal election account by the political party, the party is not required under Territory law to disclose the gift particulars to the ACT Electoral Commission. Similarly, it also means that for a gift or gifts that have been deposited into a federal account by an associated entity of a political party with dual registration, the associated entity is not required under Territory law to disclose the gift particulars to the ACT Electoral Commission.

In addition, the effect of the *Commonwealth Electoral Act 1918* amendments mean that the ban on donations by [property developers](#), their [close associates](#) or a person acting on their behalf (collectively known as prohibited donors), giving gifts to a political party with dual registration or an associated entity of an ACT registered political party with dual registration, or their acceptance by those same political entities, do not apply under the ACT's *Electoral Act 1992*:

- to prohibited donors, if the donor expressly gives the donation for a federal purpose; or
- to a political party, or an associated entity of a political party, if the political party, or associated entity of a political party, respectively, deposits the gift of money, in a specifically designated federal account, or, if the gift is not money, keeps the gift for federal purposes and uses it only for federal purposes.

It is however, important that ACT political parties and associated entities continue to comply with the ACT's disclosure scheme, where they keep or identify the gift separately in order for it to be used only for a Territory electoral purpose, it has been donated with the express designation that it be used for Territory electoral purposes, or no designation was made when the gift was donated and it has not been deposited in a federal account or kept separately for federal purposes.

It is the Electoral Commission's view, having reviewed the various pieces of legislation, that:

- all candidates contesting an election;
- ACT registered political parties that do not have registration at the federal level;
- third-party campaigners; and
- associated entities of ACT registered political parties that are not also registered at the federal level

each still have full unimpacted disclosure obligations under the ACT Electoral Act and are required to disclose gifts in compliance with the obligations detailed within the election funding, expenditure and financial disclosure handbook, available from the Elections ACT website or the Elections ACT office.

Notwithstanding the effect of the Commonwealth changes as described above, this handbook is intended to provide ACT political parties and their candidates, non-party candidates, MLAs, associated entities and third-party campaigners, with information on the disclosure requirements outlined within the ACT's Electoral Act.

Note that the Commonwealth provisions do not prevent the disclosure of information regarding all gifts and their donors for the purpose of ensuring compliance with ACT electoral laws, including investigating a potential contravention of ACT electoral laws.

Key features of the ACT election funding, expenditure and financial disclosure scheme

This section describes the funding and disclosure scheme that operates under the ACT's *Electoral Act 1992* with respect to ACT Legislative Assembly elections.

Why do we have an election funding, expenditure and financial disclosure scheme?

The funding and disclosure scheme has three components:

- Public funding of election campaign expenditure;
- Limits on the amount of expenditure that may be incurred; and
- Disclosure of financial transactions by registered political parties, political party groupings, MLAs, associated entities, candidates, third-party campaigners, broadcasters and publishers.

A funding and disclosure scheme can facilitate the conduct of free and fair elections by:

- Enabling parties and candidates to present their policies to the electorate through the provision of public funding;
- Preventing corruption and undue influence by reducing parties' reliance on private funding through the provision of public funding;
- Preventing corruption and undue influence through disclosure of the sources of private funding;
- Preventing corruption and undue influence through a ban on the giving of political donations by prohibited donors and on the receipt of such gifts by political entities;
- Providing transparency in the finances of political participants to inform the electorate of the sources of political funding; and
- Providing a fairer campaign environment by capping expenditure on election campaigns.

Major features

Some of the major features of the ACT's election funding and disclosure scheme are:

- Political parties and non-party candidates qualify for election funding on receiving 4% of the formal first preference votes in an electorate. Election funding is paid in proportion to the number of formal first preference votes received and is indexed by CPI every 6 months;
- [Administrative expenditure funding](#) is paid quarterly to parties with Assembly representation and to non-party MLAs (if any); administrative funding is currently (2023) paid at the rate of \$25,731.44 per calendar year for each MLA; the amount paid is indexed each year;
- Registered parties, MLAs and associated entities are required to lodge annual (financial year) returns disclosing details of receipts including gifts and gifts-in-kind, expenditure and debts including any disputed debts;
- Registered parties and MLAs are required to disclose names and addresses of persons or organisations from whom \$1,000 or more has been received;
- Associated entities are required to disclose the names and addresses of persons or organisations from whom the sum of payments is \$1,000 or more has been received, unless the payment is made in the normal course of business for liquor or food, or for the playing of gaming machines;
- For receipts including gifts and gifts-in-kind, when calculating if the threshold amount of \$1,000 has been reached, all amounts need to be taken into account;
- Registered parties, MLAs and associated entities are required to disclose names and addresses of persons or organisations who are owed \$1,000 or more;
- For debts including disputed debts, when calculating if the threshold amount of \$1,000 has been reached, all amounts need to be taken into account;
- Registered [party groupings](#), associated entities, non-party MLAs (if any), non-party candidate groupings and third-party campaigners are required to submit election returns setting out details of campaign expenditure;
- Party groupings and associated entities are also required to lodge monthly returns disclosing details of gifts received totalling \$1,000 or more, with more frequent disclosure in election years;
- Gifts may not be made by property developers, their close associates or persons acting on their behalf to political entities and those same political entities are restricted in their acceptance of such gifts;
- Limitations on the amount of electoral expenditure that may be incurred by party groupings, non-party MLAs, associated entities, non-party candidate groupings and third-party campaigners;
- Registered parties, MLAs and candidates may appoint reporting agents;
- All returns become public documents and are placed on the Elections ACT website; and
- The Electoral Commissioner has powers to conduct compliance investigations.

Key information for those with a disclosure obligation

This section sets out key information for those who are required to complete disclosure returns.

Who is required to lodge a return?

There are three types of disclosures:

- **Return of gifts totalling \$1,000 or more (regular reporting)** – required to be lodged in relation to [party groupings](#), associated entities, non-party MLAs and non-party candidates. Of important note, a gift received by or on behalf of a party candidate is taken to be received by the party;
- Third-party campaigners that incur electoral expenditure using gifts of \$1,000 or more and non-party candidate groupings must also lodge a post-election gift return as part of their election return.
- **Election returns** – required to be lodged in relation to party groupings, non-party MLAs, non-party candidates, associated entities, [third-party campaigners](#), broadcasters and publishers; and
- **Annual returns** – required to be lodged in relation to political parties, MLAs and associated entities.

Due dates for disclosures

- 2022/2023 annual return – **31 August 2023**;
- 2023/2024 annual return – **31 August 2024**;
- Return of gifts \$1,000 or more:
 - Within the defined period (starting on the first day of the election period and ending 30 days after the election period ends) – 7 days after the total amount received from the person reaches \$1,000; or
 - Outside the [defined period](#) – within 7 days of the end of the month in which the total amount received from the person reaches \$1,000.
- 2024 election return:
 - For party groupings, non-party MLAs, non-party candidates, associated entities, third-party campaigners - within 60 days after polling day (**18 December 2024**); and
 - For broadcasters and publishers - within 8 weeks of polling day (**14 December 2024**).

Record keeping

Registered political parties, MLAs and associated entities need to maintain a minimum standard of record keeping. Records will need to distinguish between [receipts](#) and [gifts](#), and should provide details on whether a gift is being made by an individual or by an organisation.

For example, where the chief executive officer of an organisation makes a donation to a party it must be clearly established at the time on whose behalf the donation is being made — the chief executive officer personally or the organisation — and that the correct details are recorded and subsequently disclosed. Similarly, where a person is merely acting on behalf of someone else, such as through a solicitor's trust account, it is the actual donor whose details must be recorded.

Without proper records, it may not be possible for a party to ensure caps on electoral expenditure have not been breached or to prepare an accurate disclosure return before lodgement. Failure on either of these counts may result in a breach of the Electoral Act leading to a potential financial penalty – see the [offences](#) section on page 36.

As some returns require that every transaction be disclosed, all transactions should be recorded. Transactions involving gifts-in-kind should have the item or service identified with sufficient detail to provide a basis for a reliable valuation.

The Electoral Act requires that records, formal and informal, used to complete election disclosure returns, or that might be relevant to completing an election return (whether disclosed in the return or not), must be retained for a minimum period of 4 years from the polling day in the election to which the returns relate. Similarly, records relating to annual returns must be kept for not less than 4 years from the due date for the return.

In the case of parties, it is in the interest of the party to ensure that all entities within the party grouping, including a party's MLAs, party sub-branches and candidates, keep adequate financial records.

Note also that the receipt of gifts from property developers, close associates of property developers or persons acting on their behalf are not permitted unless they are deposited into a federal election account and are used only for federal purposes (see also page 13 - [Ban on gifts from property developers and their close associates](#), and [FactSheet - Ban of gifts from property developers and their close associates](#)).

Compliance investigations

The Commissioner is empowered to conduct investigations into compliance with the financial disclosure provisions of the Electoral Act. In most cases, such investigations take the form of routine compliance reviews of financial statements. Reporting agents or their nominees have the right to be present at these investigations.

The Commissioner has the authority to issue an investigation notice requiring the production, within the period and manner specified, of any article referred to in the notice or the appearance of the person to give evidence.

The Commissioner may also apply to a magistrate for a search warrant to enter, search and seize relevant articles.

Note that amendments to the *Commonwealth Electoral Act 1918* that commenced on 1 December 2020 (see page 4 - [Important Qualification](#)) do not prevent the Electoral Commission from requiring the provision of information regarding all gifts and their donors under ACT electoral law for the purpose of ensuring compliance with ACT electoral laws, including investigating a potential contravention of ACT electoral laws.

The compliance review schedule for 2023 – 2027 can be found on the Elections ACT website at: www.elections.act.gov.au/funding_and_disclosure/monitor_and_compliance2

Lodging returns

All returns must be lodged with the Electoral Commissioner. The Commissioner will acknowledge the receipt of all returns.

Returns are to be lodged at: ElectionsDisclosure@act.gov.au

It is recommended that you keep copies of all returns (and any attachments) submitted.

Inability to complete a return

Where a person cannot obtain all the details needed to complete a return, that person should lodge the return with as many details as possible and give written notice to the Commissioner specifying the details that have not been obtained and the reasons the details could not be obtained. If the person believes another person can give the details, the person must state the name and address of the person believed to have these details and the reason for that belief.

This is a legislative requirement. A person who complies with this process shall not be taken to have committed the legislative breach related to submitting a return that is incomplete (section 236(2)).

An amendment should be lodged as soon as possible when the missing details are obtained.

Amendment of returns

The Electoral Commissioner may amend a return to the extent necessary to correct a formal error or remove a formal defect.

A person who has submitted a return may request the permission of the Electoral Commissioner to make a specified amendment to the return to correct an error or an omission. The request must be in writing and be lodged with the Commissioner.

If the Commissioner refuses a request to amend a return, the person will be advised by written notice of the reasons for the refusal. The person may request a review of the decision by notice in writing lodged with the ACT Electoral Commission within 28 days after the notice of refusal was given.

Amendment of a return does not affect the liability of a person to be convicted of an offence for submitting an incomplete return, failure to retain records or knowingly submitting false or misleading information in a return.

Public inspection

Returns are available for inspection on the Elections ACT website at:

www.elections.act.gov.au/funding_and_disclosure/financial_disclosure_returns

Any person may also, on request, examine such returns at the Elections ACT office during business hours. A person may also, on payment of a fee, obtain a copy of any such returns.

- **Returns of regular reporting of gifts of \$1,000 or more** are made available for inspection as soon as practicable after they are received by the Electoral Commissioner. This will generally be within a week;
- **Election returns** are made available for inspection from the beginning of February in the year after polling day; and
- **Annual returns** are made available for inspection by 7 September in the year of lodgement.

Reporting agents

This section applies to **registered political parties, MLAs and candidates**.

The ACT's financial disclosure scheme, so far as it affects political parties and MLAs, generally operates through a system of reporting agents.

Role of reporting agents

The reporting agent of a party is responsible for furnishing regular disclosure of gifts received totalling \$1,000 or more from a single donor, annual returns, and the election return for the party grouping to the Commissioner. The reporting agent of an MLA is responsible for furnishing annual returns for an MLA to the Commissioner.

The duties of the reporting agent of a party should not be confused with that of the party's "registered officer". A registered officer is primarily responsible for nominating a party's candidates for an election, and the reporting agent's responsibility is to furnish financial disclosure returns.

However, if a party does not appoint a reporting agent, its registered officer will be taken to be the reporting agent. Similarly, if an MLA does not appoint a reporting agent, the MLA will be taken to be the reporting agent.

While the Electoral Act provides that a candidate may appoint a reporting agent, the provisions generally give responsibility for reporting candidates' activity directly to parties in relation to party candidates, and directly to candidates in relation to non-party candidates. Non-party candidates who wish to appoint a reporting agent are asked to contact Elections ACT.

Requisites for appointment

A person appointed as a reporting agent must be a natural person at least 18 years of age. Bodies corporate cannot be appointed as agents.

For appointment as an agent, a written notice of appointment setting out the agent's name, address and date of birth may be given to the Commissioner:

- By the secretary (however described) of the party for appointment as the party agent; or
- By the MLA for appointment as the MLA's agent.

The person appointed must have consented in writing to the appointment.

The appointment of a reporting agent form is available from the Elections ACT website:

www.elections.act.gov.au/funding_and_disclosure/funding_and_disclosure_handbooks

Register of party and MLA reporting agents

The Commissioner is required to maintain a register of party and MLA reporting agents.

The appointment of a new reporting agent cancels any previous appointment by the entity.

The appointment of a reporting agent takes effect on the entry of the agent's name and address on the register. The appointment ceases to have effect when the name and address of the reporting agent are removed from the register, by way of a new appointment or by the cancellation of the appointment by the Commissioner.

The Commissioner will cancel the appointment of a reporting agent if:

- The person gives to the Commissioner written notice that he or she has resigned the appointment as reporting agent;
- The secretary of the party informs the Commissioner in writing that the person has ceased to be the reporting agent for the party;
- The MLA who appointed the agent informs the Commissioner in writing that the person has ceased to be their reporting agent; or
- It comes to the notice of the Commissioner that the person is no longer able to undertake the duties of a reporting agent.

Change of address

A reporting agent should notify the Commissioner of any change of postal address that occurs after the agent has been registered.

Administrative funding accounts

Non-party MLAs and political parties with elected MLAs are entitled to receive quarterly administrative funding payments from the ACT Electoral Commission. These payments are intended to assist parties and non-party MLAs to meet the administrative costs of running their offices and complying with the financial disclosure requirements of the Electoral Act.

Administrative expenditure funding is paid in quarterly instalments at the current (2023) rate of \$25,731.44 per calendar year for each MLA. The amount paid is indexed each year.

Parties and non-party MLAs that receive administrative funding need to maintain an account structure that will enable them to demonstrate that funds received through administrative funding have not been used in relation to an ACT, federal, state or local government election. The simplest way to achieve this may be to establish an account or sub-account that is used only for depositing administrative funding instalments and is not used for electoral expenditure purposes.

Administrative funding payments need to be reported on annual returns by parties and independent MLAs as a receipt.

Limitation on use of administrative expenditure payments

Administrative funding payments cannot be used for [electoral expenditure](#) in relation to an ACT, federal, state or local government election.

If the funding is misused the party or MLA is liable to pay a penalty to the Territory equal to twice the amount used in breach of the Act.

Ban on gifts from property developers and their close associates

The *Electoral Act 1992* was amended by the *Electoral Amendment Act 2020* to give effect to a ban on [property developers](#), their [close associates](#) or a person acting on their behalf (collectively known as prohibited donors) giving gifts to, or their acceptance by, a political entity. The amendments took effect from 1 July 2021.

For more detail regarding this ban, refer to the [FactSheet - Ban on gifts from property developers and their close associates](#).

Definition of gifts

Gift means each of the following:

- A disposition of property made by a person or organisation to someone else, without consideration in money or money's worth or with inadequate consideration;
- The provision of a service, other than [volunteer labour](#), for no consideration or inadequate consideration;
- The part of an annual subscription paid to a party for membership of the party that is more than \$250; and
- with respect to a property developer or close associate of a property developer, gift also includes a loan, other than a loan given by a financial institution on a commercial basis.

Note also that amendments to the Electoral Act that came into effect on 1 July 2021 included an alteration to the definition of a gift so that all fundraising contributions, regardless of value, are now considered a gift.

A gift does **not** include:

- A disposition of property under a will;
- An annual subscription paid to a party for membership of the party that is \$250 or less;
- Affiliation fees paid to a party;
- Compulsory levies paid to a party by a party's elected representatives;
- A gift that is given to an individual in a private capacity for the individual's private use and the individual does not use the gift solely or substantially for a purpose related to an election;
- [Administrative expenditure funding](#) paid by the ACT Electoral Commission; or
- Election funding paid by an electoral commission.

Gifts received by MLAs in their capacity as Ministers must also be included within disclosures made in the MLA's annual return.

A gift made to, or received by, a candidate for the benefit of a party, of which the candidate is a member, is considered to be a gift to the party.

A gift made to a campaign committee of a candidate endorsed by a political party is considered to be a gift to the party.

Where a gift is made by a client through a solicitor's or an accountant's trust account, the return must include the name and address of the client who made the donation. The relationship between solicitor/accountant and client is that of agent and principal. For the purposes of the disclosure provisions, a gift paid by an agent at the direction of his/her principal is a gift made by the principal and not the agent.

If a person makes a gift to any person or body with the intention of benefiting a particular candidate, party, MLA or associated entity, the person shall be taken to have made that gift directly to that candidate, party, MLA or associated entity.

Types of gifts

Gift of money

A gift of money is an amount of money (cash, cheque, bank transfer, etc).

Gift-in-kind

Non-cash gifts are to be treated as cash gifts for disclosure purposes.

The definition of gift-in-kind includes:

- Any disposition of property for no payment, in cash or kind, or where the payment made, in cash or kind, is less than the value of the property; or
- Provision of a service free of charge or for a charge less than the normal commercial rate.

Some examples are:

- Rent free use of commercial premises (free facilities use);
- Free use of a motor vehicle (unless associated with volunteer labour);
- Free legal advice given by a law firm;
- The donation of items or services as raffle prizes;
- Printing undertaken for no charge or at a cost less than normally charged; and
- Work undertaken for a candidate by an employee during normal working hours where the employer continues to pay salary or wages (but not if the employee takes paid leave to undertake work for the candidate).

Broadcasters (other than the ABC) or publishers providing a service (including community service announcements) for no charge, or for less than the normal commercial rate, are considered to be making a gift. However, interviews, news items, or political speeches broadcast on a current affairs program, a news program, or any other topical program, or published in a journal, are not considered to be gifts.

A monetary value should be assigned to any gift-in-kind and shown in a disclosure return where appropriate. A gift-in-kind should be valued at the normal commercial rate. For example, a gift of free use of a car should be valued on the basis of commercial car hire rates.

Valuations placed on gifts-in-kind will generally be accepted provided there is sufficient description shown on the return of the goods or services donated. This enables Commission officers to assess the value attributed. It is recommended that a value be placed on a gift-in-kind when they are received to avoid the onerous task of trying to assign values during preparation of the return.

Free facilities use

"Free facilities use" is a type of gift-in-kind specifically for the use of facilities for a routine meeting of the entity receiving the gift. This includes the use of a room and equipment necessary for conducting a meeting in the room, but does not include food, drink or any other gift associated with the use of the facilities.

The use of free facilities does not need to be included in the regular monthly reporting of gifts received of more than \$1,000. The total value of free facilities use must be disclosed in an entities' annual return. The value of each provision of free facilities use does not need to be separately recorded in relation to each date of receipt in annual returns.

Anonymous Gifts

Anonymous gifts are gifts where the defined particulars of a donor are not known to the person receiving the gift on behalf of a registered political party, MLA, candidate or associated entity at the time the gift is made.

A registered political party, MLA, candidate or associated entity is not permitted to accept anonymous donations of \$1,000 or more. If such a donation is received, it is payable by the recipient to the Territory. If it is not paid to the Territory, it may be recovered as a debt to the Territory.

Anonymous gifts of up to \$1,000 each may be received up to a total of \$25,000 in a financial year. If a party accepts anonymous gifts in excess of \$25,000 in a financial year, the party must pay to the Territory an amount equal to the amount received in excess of \$25,000.

When is a gift said to be received

The date a gift is said to be received is the earliest of either the date the gift of money is receipted or the date it is banked.

If the gift is a "physical" gift-in-kind, the date the gift is received is taken to be the date the gift came into the possession of the receiver.

If a gift-in-kind is a service rendered, the date the gift is received is the date on which the value of the service first reaches \$1,000, and from then on, when each additional service is rendered or gift is received from the same person, regardless of its value.

If the \$1,000 threshold has been reached through the provision of multiple gifts from the same person or organisation, the relevant receipt date is attributed to the date that the gift that pushed the total over the \$1,000 threshold was received.

The reporting requirement for gifts of \$1,000 or more is not staged. The first trigger point for reporting is when the total value of gifts from the same individual exceeds the \$1,000 threshold. Once that threshold is exceeded, additional reporting is required for each additional gift from the same donor, regardless of its value. Each additional reporting obligation must be met within 7 days of the end of the month in which the additional gift is received.

Example

A party receives a gift of \$800 from Person A on 25 November 2022 and receives a further gift of \$700 from Person A on 6 March 2023. That means the party has now received \$1,500 from the same individual, in the same financial year.

Because the \$1,000 threshold was reached on receipt of the \$800 received in March 2023, the party must submit a return to the Electoral Commissioner declaring both these gifts no later than 7 April 2023 (that is, within 7 days of the end of the month of the receipt of the second gift).

Then, Person A gives another gift of \$750 on 25 May 2023, but this time to an MLA belonging to the party. Because the MLA is part of the broader Party Grouping, all gifts received by the MLA must be disclosed in the [party grouping's](#) regular gift returns, and all gifts received by the MLA count towards the \$1,000 threshold relevant to the donor. Although the additional gift is less than \$1,000, (ie \$750), the party must disclose this gift within 7 days of the end of May 2023, that is by 7 June 2023.

Regular disclosure of gifts received

Notwithstanding the effect of the Commonwealth changes described under the 'important qualification' section (page 4), this section is intended to provide ACT political entities with information on the disclosure requirements outlined within the ACT's *Electoral Act 1992* for gifts received totalling \$1,000 or more.

The Electoral Act requires [party groupings](#), non-party MLAs, associated entities, non-party candidate groupings and non-party prospective candidate groupings to disclose gifts totalling \$1,000 or more from a single donor received during the [relevant period](#) (see below).

Once the \$1,000 threshold is reached, all gifts from the same donor within the relevant period must be reported, regardless of value.

The Electoral Act also requires the disclosure of these same gift details, amalgamated across the full financial year, to be included in the annual return of the party grouping.

What is the relevant period?

For [party groupings](#), non-party MLAs and associated entities, the relevant period is a financial year.

For **non-party candidate groupings** or **non-party prospective candidate groupings**, the relevant period begins on the 31st day after the previous election, if the candidate contested that election, or the earliest date of either:

- The date the candidate publicly announced he or she would be a candidate; or
- The date the candidate was nominated as a candidate;

and ends on the 30th day after the relevant election.

Note: A non-party prospective candidate grouping transitions to be a non-party candidate grouping once the candidate is declared to be a candidate following the close of nominations.

Gift reporting obligations

When a political entity with regular reporting obligations receives a gift or a sum of gifts totalling \$1,000 or more from a single donor, during the relevant period, the [financial representative](#) of the political entity is required to submit a return to the Electoral Commissioner. The return must detail the [defined particulars](#) relating to the giver of the gift, the amount of the gift and the date of receipt.

The requirement to disclose these amounts applies when the amount, or amounts, of gifts first reaches \$1,000 from a single donor and for each gift received thereafter, regardless of its value. That means, once a person or organisation reaches the \$1,000 threshold during the [relevant period](#), any additional gifts from that person or organisation, **of any value**, must be disclosed.

The [reporting agent](#) for a party grouping is responsible for the reporting of gifts totalling \$1,000 or more received by the entities that sit within the party grouping (see definition on page 10).

Accordingly, when an MLA associated with a party grouping receives a gift or gifts during the relevant period, it is advised that the MLA provides the details of the gift(s) to the party grouping's financial administrator. This will enable the party grouping to identify occurrences where a single donor may have donated multiple gifts which collectively total \$1,000 or more within the party

grouping. Regular liaison between the party's financial administrator and MLAs will assist in ensuring that the party grouping avoids breaching its legal obligations.

What must be included in the return?

The return must include:

- The defined particulars of the giver of the gift;
- If the giver is an individual, the name and address of the individual;
- If the giver is an organisation, the name of the organisation;
- The amount/value of the gift; and
- The date of receipt (see page 16 for when a gift is said to be received).

Due date for returns of gifts received

Returns relating to the disclosure of gifts received totalling \$1,000 or more have a submission date dependent upon the period in which the gift or gifts received reaches \$1,000 in a financial year:

In the period from 36 days before polling day until 30 days after the election is declared (the **defined period**), if the value of the gift or gifts received from a person reaches \$1,000 in the financial year, the declaration must be made to the Electoral Commissioner within 7 days after the total amount received from the person reaches \$1,000. If during this defined period any additional gift is received from the same person of any value, a further declaration must be made within 7 days of its receipt; and

Outside of the **defined period**, if the value of the gift or gifts received from a person reaches \$1,000 in the financial year, the declaration must be made to the Electoral Commissioner within 7 days of the end of the month in which the total amount received from the person reached \$1,000. Any additional gift received from the same person of any value, must be declared within 7 days of the end of the month in which it was received.

The Electoral Act does not provide for any extension to the deadline. Failure to lodge the return by the due date is a breach of the Electoral Act.

Example

A party receives a gift of \$800 in December 2022, and then receives another \$200 from the same individual in January 2023, the individual has reached the \$1,000 threshold within the financial year. Therefore, all gifts received from that individual must be disclosed in the January 2023 gift return (the month the threshold was reached), due 7 February 2023.

The party then receives a gift of \$50 from that same individual in February 2023. Because the threshold has already been reached, the party must disclose the additional \$50 by 7 March 2023.

Lodging a gift return

Disclosures should be made using the approved spreadsheets made available on the Elections ACT website at:

www.elections.act.gov.au/funding_and_disclosure/funding_and_disclosure_handbooks

Disclosures can be lodged by emailing the completed spreadsheet to ElectionsDisclosure@act.gov.au

An acknowledgement receipt will be issued to the address included on the return.

If you do not receive acknowledgment receipt within two working days from the day of submission, contact Elections ACT to confirm receipt of the return.

It is recommended that copies of all returns (and any attachments) are kept after lodgement with the Commission.

When are returns published?

All gift disclosures received by the Commissioner are made public on the Elections ACT website as soon as practicable after they are received.

Completing a regular gift return

Elections ACT makes a spreadsheet available for completion of regular gift returns. The form can be found at:

www.elections.act.gov.au/funding_and_disclosure/funding_and_disclosure_handbooks

The spreadsheet is to be used to record details of gifts and gifts-in-kind totalling \$1,000 or more during the relevant period. Any additional gifts, of any value, from the same donor received after the initial \$1,000 threshold has been reached, are also to be disclosed on this spreadsheet.

While returns only require disclosure of transactions above the legislated thresholds, there is nothing to prevent additional information being provided, which may lead to a clearer understanding of the returns. However, reporting agents should be aware that some donors may deliberately gift amounts that fall below the reporting threshold of \$1,000 in order to prevent the donor's name and address from being made public when returns are published.

While address details of donors are required to be provided on returns, the law provides that only the donor's suburb, postcode or post office box details are published on the Elections ACT website. Full details remain available for public inspection at the office of the Electoral Commissioner.

Details to be entered for each type of entity

Regardless of the entity, all gift disclosures must include:

- The **date** the gift was received or, if the \$1,000 reporting threshold was reached by a sum of gifts, the receipt date of each gift that contributed to the total sum being reported;
- If a **gift of money** (cash, cheque, bank transfer, etc):
 - the total amount of the gift;
- If a **gift-in-kind** (an item of value for sale, auction or raffle, paid advertising, free or discounted services that is not volunteer labour, etc):
 - the notional value of the gift-in-kind; and
 - A description of the gift; and
 - How the gift was valued.

There are specific details that must be disclosed depending on the type of entity that gave the gift:

If received from a **PERSON**, enter:

- the name and address of the person from whom the gift, or gifts, totalling \$1,000 or more was received;

If received from an **ORGANISATION**, enter:

- the name, ABN and address of the organisation from which the gift, or gifts, totalling \$1,000 or more was received; and
- the name of the contact person in the organisation (details of the contact person will not be made public).

If received from members of an **UNINCORPORATED ASSOCIATION**, enter:

- the name of the unincorporated association; and
- the names and addresses of the members of the executive committee of the association from which the gift, or gifts, totalling \$1,000 or more was received.

If received from a **TRUST FUND** or **FOUNDATION**, enter:

- the names and addresses of the trustees of the fund or foundation from which the gift, or gifts, totalling \$1,000 or more was received; and
- the name, title or description of the trust fund or foundation.

Political party annual returns

This section is relevant to registered political parties. For specific information on annual return obligations relevant to other entities, see:

- Associated entity annual returns – page 26
- MLA annual returns – page 32

In addition to the monthly reporting of gifts received that is required throughout the year, the Electoral Act also requires the disclosure of these same gift details, amalgamated across the full financial year and reported in a political party's annual return.

Notwithstanding the effect of the Commonwealth changes described under the [important qualification](#) section (see page 4), this section is intended to provide information on the annual reporting requirements of registered political parties prescribed in the ACT's *Electoral Act 1992*.

Obligations

Registration as a political party under the Electoral Act provides certain rights (such as having the name of the party on ballot papers) but also imposes obligations. Among the obligations is the requirement to submit **annual returns** setting out receipts, loans received, payments and debts including any disputed debts, and to submit **election returns** of electoral expenditure on behalf of the party grouping after each ACT Legislative Assembly election.

Parties **must** appoint a registered officer who is responsible for the submission of the returns. However, a party **may** appoint a reporting agent (see page 10) who, once appointed, takes over the responsibility and obligation for submitting annual and election returns.

Period covered by the return

The annual return covers the financial year from **1 July to 30 June**.

However, for those parties that are entered in or removed from the register of political parties during the relevant year, the disclosure period commences from the date the party was registered or ends when the party ceased to be registered, whichever is relevant.

Due date

Annual returns are required to be lodged not later than **31 August** after the end of the financial year to which the return relates.

The Electoral Act does not provide for any extension to the deadline. Failure to lodge the return by the due date is a breach of the Electoral Act. The Commissioner has the power to issue penalty notices for failure to lodge a return by the due date.

Nil returns

Where no relevant amounts apply in a financial year, there remains a legal obligation for the reporting agent to lodge a "nil" return.

Lodging an annual return

Annual returns are to be completed using the approved spreadsheet made available on the Elections ACT website. However, the Commissioner will provide the approved annual return spreadsheet to reporting agents or registered officers prior to the end of each financial year.

Completed returns can be lodged via email at ElectionsDisclosure@act.gov.au.

A political party registered at both the Commonwealth and ACT levels cannot meet its ACT reporting obligation by submitting a copy of its Commonwealth return or audited financial statement to the ACT Electoral Commissioner. All parties registered in the ACT must complete the return form provided by the ACT Electoral Commissioner.

A guide on completing the annual return form can be found on page 23.

Transactions to be reported

Parties must provide details of receipts, payments and debts relevant to the financial year. The type of receipt is also required to be disclosed and could relate to a gift of money, free facilities use, other gift-in-kind or 'other receipt'.

Of important note, in addition to the monthly reporting of gifts received required throughout the year, the Electoral Act also requires the disclosure of these same gift details, amalgamated across the full financial year, to be included in the party grouping's annual return.

Other important reporting obligations of note:

- Only actual transactions that take place during the financial year are to be reported;
- All amounts reported are to be GST inclusive;
- PAYG withholding and superannuation payable amounts should be reported. However, book entries such as accruals (for example, provisions for long service leave, depreciation, and the like) are not required to be reported;
- Any public funding received by a party, affiliation fees paid to a party, levies imposed by a party upon its elected representatives, loans received, and the first \$250 of membership fees per donor should be reported as an 'other receipt'. Refer to the [definitions of gift](#) on page 14, and [fundraising contribution](#) and [fundraising event](#) (see the Glossary on page 42) when determining how to report party membership fees and monies received from fundraising events;
- Payments made by cheque should only be reported if they have been presented. Parties operating cheque accounts should undertake a bank reconciliation before completing the return to ensure that only those payments actually made are included;
- Gross figures must be used. For example, a fundraising event that took \$1,500 with costs of \$1,000 for a profit of \$500 should have the full \$1,500 included in the total receipts (with this further broken down into gifts and other receipts if necessary) and \$1,000 included in the total payments; and
- Non-cash transactions must also be included (for example gifts-in-kind). These transactions should be appropriately valued.

The reporting agent should ensure all relevant financial transactions of the party, including all party branches and other entities included under the definition of party grouping, are included in the party grouping return.

While returns only require disclosure of transactions above the legislated thresholds, there is nothing to prevent additional information being provided, which may lead to a clearer understanding of the returns. However, reporting agents should be aware that some donors may deliberately gift amounts that fall below the reporting threshold of \$1,000 in order to prevent the donor's name and address from being made public when returns are published.

While address details of donors are required to be provided on returns, the law provides that only the donor's suburb, postcode or post office box details are published on the Elections ACT website. Full details remain available for public inspection at the office of the Electoral Commissioner.

Completing the annual return form

Important qualification and instructions are located on the first two tabs of the approved annual return form.

Party details & totals tab

Together with the name of the party and the reporting agent, the 'party details & totals' tab records the **totals** of all receipts received by, or on behalf of, the party during the financial year.

All transactions of any amount are to be included in the totals, including amounts from a single person or organisation totalling less than \$1,000.

It is important that the figures included in the fields on this tab are not just the total of the values recorded on the 'receipts' tab (see receipts tab on page 24).

1. Receipts

The total amount of receipts must be divided into the types of receipts:

- Total of gifts of money;
- Total of free facilities use;
- Total of other gifts-in-kind; and
- Total of other receipts (any amount that does not constitute a 'gift').

Although free facilities use is a type of gift-in-kind, it is to be reported separately.

2. Anonymous gifts

Record the total amount of [anonymous gifts](#) received during the financial year.

3. Payments

The return must disclose the total amount of payments made during the reporting period.

All transactions of any amount, including those of less than \$1,000, are to be included in the total.

If a payment made by a person on behalf of the party was a gift-in-kind (such as paid advertising), the value of the gift-in-kind must be included in the total for payments.

4. Total outstanding debts as at 30 June

The return must show the total outstanding amount, at the end of the financial year, of debts incurred by, or on behalf of, the party.

All outstanding debts, including debts in dispute, are to be disclosed in the party's annual return to the Electoral Commissioner.

All amounts, including those of less than \$1,000, are to be included in the total.

If there are outstanding debts totalling \$1,000 or more owed to the same person, organisation or entity by the party, item 6 (on the "debts" tab of the spreadsheet) must also be completed to show the defined particulars of those persons, organisations or entities.

Receipts tab

5. Receipts totalling \$1,000 or more

Item 5 (on the 'receipts' tab of the spreadsheet) is for detailing amounts received from entities totalling \$1,000 or more.

There are different details required for each type of entity:

- If received from an **individual**, enter the name and address of the person from whom the amount, or amounts, totalling \$1,000 or more was received;
- If received from an **organisation**, enter the name, address and ABN of each organisation from which the amount, or amounts, totalling \$1,000 or more was received;
- If received from an **unincorporated association**, enter the name of the association and the names and addresses of the members of the executive committee from which the amount, or amounts, totalling \$1,000 or more was received; and
- If received from a **trust fund or foundation**, enter the title or description of the trust fund or foundation and the names and addresses of the trustees of the fund or foundation from which the amount, or amounts, totalling \$1,000 or more was received.

Then, for each transaction, enter:

- The receipt date; and
- The type of receipt (gift of money, [free facilities use](#), other [gift-in-kind](#) or 'other receipt').

Typical items that may fall under the category 'other receipt' include the part of a membership fee that is less than \$250, levies or tithes paid by elected representatives, or public funding received from an electoral commission.

Gifts-in-kind

If the gift received was a gift-in-kind (see definition on page 15), the value of the gift-in-kind must be notionally valued and recorded on the return even though no money may have actually been deposited.

Gifts-in-kind must include a description of the gift and information relating to how the gift was valued in the 'description' and 'how valued' columns respectively.

Loans

Loans are to be reported as an 'other receipt' for annual return purposes.

A loan may be any of the following:

- An advance of money;
- A provision of credit or any other form of financial accommodation;
- A payment of an amount for, on account of, on behalf of or at the request of the receiver, if there is an express or implied obligation to repay the amount; or
- A transaction (whatever its terms or form) that is, in substance, a loan of money.

Details of loans must be recorded by the person receiving the loan.

All loans from a financial institution must be disclosed as a receipt from that financial institution.

Where a loan has been received from a source other than a financial institution, the receiver must record the terms of the loan and the relevant details of the giver as per the type of entity (individual, organisation, unincorporated association, trust fund or foundation – see above under the 'Receipts tab' heading)

Each transaction on a credit card is to be treated as an individual loan when deciding whether disclosure is required.

Debts tab

6. Outstanding debts of \$1,000 or more

If there are outstanding debts totalling \$1,000 or more owed to the same person, organisation or entity by the party, the return must include the name and address of persons, organisations or entities who are owed the debt and the amount owed.

All outstanding debts from the same person, organisation or entity, including debts in dispute, must be considered to determine if the \$1,000 threshold has been reached.

Annual returns for an election year

Reporting agents of parties should be aware that, when lodging annual returns covering a year in which an ACT election has been held, relevant financial transactions associated with a candidate endorsed by the party are deemed to be relevant to the party for the purpose of disclosure. Accordingly, these details are required to be disclosed as part of party grouping's annual return.

Endorsed candidates who have a campaign committee should ensure that the campaign committee provides full details of gifts, payments or debts, including any disputed debts, to the party for reporting in the party's annual return.

A campaign committee is a body of persons appointed, or engaged, to form a committee to assist the campaign of a registered political party candidate.

Associated entity annual returns

This section describes the annual reporting requirements for associated entities. For specific information on annual return obligations relevant to other entities, see:

- Political party annual returns – page 21
- MLA annual returns – page 32

[Associated entity](#) is a term used to describe an organisation that is controlled by one or more parties or MLAs, or that operates completely or to significant extent for the benefit of one or more registered political parties or MLAs.

Organisations that commonly fall within this definition include:

- Companies that hold assets for a political party or MLA;
- Trust funds or fundraising organisations; and
- Certain groups (or clubs) which contribute significant amounts to a party or MLA.

Notwithstanding the effect of the Commonwealth changes described under the [important qualification](#) section (see page 4), this section is intended to provide information on the annual reporting requirements of associated entities prescribed in the ACT's *Electoral Act 1992*.

Obligations

Associated entities must submit annual returns setting out receipts, loans received, payments, capital and debts.

The person who performs the functions of the financial controller for the entity is responsible for completing and lodging the return on behalf of the associated entity.

Financial controller

If an associated entity is a company, the financial controller is the secretary of the company. If the entity is the trustee of a trust, the financial controller is the trustee.

In any other case, the financial controller is the person responsible for the maintaining the financial records of the entity — this would normally be the finance executive, accountant or treasurer.

Period covered by the return

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

Where an organisation fits the criteria of an associated entity for a period less than the full 12 months, it is only required to lodge a return covering that lesser period.

Due date

Annual returns are required to be lodged not later than **31 August** after the end of the financial year to which the return relates.

The Electoral Act does not provide for any extension to the deadline. Failure to lodge the return by the due date is a breach of the Electoral Act. The Commissioner has the power to issue penalty notices for failure to lodge a return by the due date.

Nil returns

Where no relevant amounts apply in a financial year, there remains a legal obligation for the financial controller to lodge a “nil” return.

Lodging an annual return

Annual returns are to be completed using the approved spreadsheet made available on the Elections ACT website. However, the Commissioner will provide the approved annual return spreadsheet to financial controllers prior to the end of each financial year.

Completed returns should be lodged via email at ElectionsDisclosure@act.gov.au.

An associated entity relevant at both the Commonwealth and ACT levels cannot meet its ACT reporting obligation by submitting a copy of its Commonwealth return or audited financial statement to the ACT Electoral Commissioner. All associated entities in the ACT must complete the return form provided by the ACT Electoral Commissioner.

A guide on completing the annual return form can be found on page 28.

Transactions to be reported

With some exceptions (listed below), the associated entity must include in its return all of its reportable transactions, including those that are not directly associated with a registered political party or MLA (that is, all normal business transactions are included, not just transactions which are for or on behalf of a party or MLA).

Other important reporting obligations of note:

- Details of gifts received, amalgamated across the full financial year, regardless of their earlier disclosure as part of the regular disclosure of gifts. Transactions by subsidiaries of the associated entity (as per the definition of related bodies corporate under the Companies Act) must be included;
- Only actual transactions that take place during the financial year are to be reported;
- All amounts reported are to be GST inclusive;
- PAYG withholding and superannuation payable amounts should be reported. However, book entries such as accruals (for example, provisions for long service leave, depreciation, and the like) are not required to be reported;
- Payments made by cheque should only be reported if they have been presented. Associated entities operating cheque accounts should undertake a bank reconciliation before completing the return to ensure that only those payments actually made are included;
- Gross figures only must be used. For example, a fundraising event that took \$1,500 in payments but incurred costs of \$1,000 must disclose the full \$1,500 in the total for receipts (with this further broken down into gifts and other receipts as necessary) and also disclose the \$1,000 for costs in the total payments section;
- Non-cash transactions must also be included (for example gifts-in-kind). These transactions must be appropriately valued;

- The [defined particulars](#) (name, address and amount) of transactions received do not need to be reported where:
 - The associated entity is licensed under the Liquor Act 2010 and the amount received is for the supply of liquor or food in accordance with the license, and it is not more than reasonable consideration for the supply; or
 - The associated entity is licensed under the Gaming Machine Act 2004 and the amount received is for the playing of gaming machines in accordance with the license.(Note that amounts received from the above individuals still need to be included in the **total** amount received.)

While returns require disclosure of transactions above the legislated thresholds, there is nothing to prevent additional information being provided, which may lead to a clearer understanding of the returns.

While address details of donors are required to be provided on returns, the law provides that only the donor's suburb, postcode or post office box details are published on the Elections ACT website. Full details remain available for public inspection at the office of the Electoral Commissioner.

Completing the annual return form

Important qualification and instructions are located on the first two tabs of the approved annual return form.

Assoc entity details & totals tab

Together with the name of the associated entity and the name of the person completing the return, the 'assoc entity & totals' tab records the **totals** of all receipts received by, or on behalf of, the associated entity during the financial year.

All transactions of any amount are to be included in the totals, including amounts from a single person or organisation totalling less than \$1,000.

It is important that the figures included in the fields on this tab are not just the total of the values recorded on the 'receipts' tab (see receipts tab on page 29).

1. Receipts

The total amount of receipts must be divided into the types of receipts:

- Total of gifts of money;
- Total of free facilities use;
- Total of other gifts-in-kind; and
- Total of other receipts (any amount that does not constitute a 'gift').

Although free facilities use is a type of gift-in-kind, it is to be reported separately.

2. Anonymous gifts

Record the total amount of [anonymous gifts](#) received during the financial year.

3. Payments

The return must disclose the total amount of payments made during the reporting period.

All transactions of any amount, including those of less than \$1,000, are to be included in the total.

If a payment made by a person on behalf of the associated entity was a gift-in-kind (such as paid advertising), the value of the gift-in-kind should be included in the total payments.

4. Total outstanding debts at 30 June

The return must show the total outstanding amount, at the end of the financial year, of debts incurred by, or on behalf of the associated entity.

All outstanding debts, including debts in dispute, are to be disclosed in the associated entity's annual return to the Electoral Commissioner.

All amounts, including those of less than \$1,000, are to be included in the total.

If there are outstanding debts totalling \$1,000 or more owed to the same person, organisation or entity by the associated entity, [item 6](#) (on the 'debts' tab of the spreadsheet) must also be completed to show the defined particulars of those persons, organisations or entities.

Receipts tab

5. Receipts totalling \$1,000 or more

Item 5 (on the 'receipts' tab of the spreadsheet) is for detailing amounts received from entities of \$1,000 or more.

There are different details required for each type of entity:

- If received from an **individual**, enter the name and address of the person from whom the amount was received;
- If received from an **organisation**, enter the name, address and ABN of each organisation from which the amount was received;
- If received from an **unincorporated association**, enter the name of the association and the names and addresses of the members of the executive committee from which the amount was received; and
- If received from a **trust fund or foundation**, enter the name, title or description of the trust fund or foundation and the names and addresses of the trustees of the fund or foundation from which an amount was received.

Then, for each transaction, enter:

- The receipt date; and
- The type of receipt (gift of money, free facilities use, other gift-in-kind or 'other receipt').

Typical items that may fall under the category 'other receipt' include commercial revenue earned (with exceptions listed below) or a disposition of property under a will.

An associated entity is **not** required to disclose the defined particulars of individuals or organisations and amounts received from them where:

- The associated entity is licensed under the Liquor Act 2010 and the amount received is for the supply of liquor or food in accordance with the license, and it is not more than reasonable consideration for the supply; or
- The associated entity is licensed under the Gaming Machine Act 2004 and the amount received is for the playing of gaming machines in accordance with the license.

Gifts-in-kind

If the gift received was a gift-in-kind (See definition on page 15) the value of the gift-in-kind must be notionally valued and recorded on the return even though no money may have actually been deposited.

Gifts-in-kind must include a description of the gift and information relating to how the gift was valued in the 'description' and 'how valued' columns respectively.

Loans

Loans are to be reported as 'other receipt' for annual return purposes.

A loan may be any of the following:

- An advance of money;
- A provision of credit or any other form of financial accommodation;
- A payment of an amount for, on account of, on behalf of or at the request of the receiver, if there is an express or implied obligation to repay the amount; or
- A transaction (whatever its terms or form) that is, in substance, a loan of money.

Details of loans must be recorded by the person receiving the loan.

All loans from a financial institution must be disclosed as a receipt from that financial institution.

Where a loan has been received from a source other than a financial institution, the receiver must record the terms of the loan and the details of the giver as required per type of entity (individual, organisation, unincorporated association, etc.)

Each transaction on a credit card is to be treated as an individual loan when deciding whether disclosure is required.

Debts tab

6. Outstanding debts of \$1,000 or more

If there are outstanding debts totalling \$1,000 or more owed to the same person, organisation or entity by the associated entity, the return must include the name and address of persons, organisations or entities who are owed the debt and the amount owed.

All outstanding debts from the same person, organisation or entity, including debts in dispute, must be considered to determine if the \$1,000 threshold has been reached.

Capital tab

7. Persons and organisations who deposited capital

Where any payment was made during the reporting period, to, or for the benefit of, a registered political party or MLA, using funds generated from capital, the details of all persons or organisations who made capital deposits to the associated entity must be disclosed. This is the

case regardless of whether those deposits directly generated the funds used to make that payment.

If the associated entity has not previously disclosed capital, it must disclose all capital deposits made since 29 November 1996. If capital deposits have been disclosed in a previous return, only subsequent capital deposits need to be disclosed. That is, only capital deposits made after 30 June in the financial year in which capital deposits were last disclosed.

Note capital deposits received during the reporting year also need to be disclosed as receipts under item 5 on the 'receipts' tab.

Capital deposits include monies held in trust.

Members of the Legislative Assembly annual returns

This section describes the annual reporting requirements for MLAs. For specific information on annual return obligations relevant to other entities, see:

- Political party annual returns – page 21
- Associated entity annual returns – page 26

Obligations

Under the Electoral Act the [reporting agent](#) of each MLA is required to lodge an **annual return** with the Electoral Commissioner. Where there is no reporting agent appointed by the MLA, the MLA is deemed to be the reporting agent. For appointment of reporting agents refer to page 10 of this handbook.

The annual return of an MLA sets out details of gifts, payments and debts.

In addition, in an ACT Legislative Assembly election year, if a non-party MLA stands as a candidate for election, then a **non-party candidate election return** of electoral expenditure must be completed after the election and is due to be lodged with the Electoral Commissioner within 60 days of polling day (for the 2024 ACT election, this date is 18 December 2024).

The MLA or their reporting agent should ensure all relevant financial transactions of the MLA are included in the return. In cases where the reporting agent is unable to obtain all the information required, after reasonable attempts have been made, a statement of what information may be missing and the details of the person or persons who may have such information should accompany the form.

Period covered by the annual return

The annual return covers the financial year from **1 July to 30 June**.

Where an MLA becomes, or ceases to be, an MLA during the year, the disclosure period will commence from the date the MLA becomes an MLA or end when the MLA ceases to be an MLA.

To calculate start and end dates in an election year:

- Those MLAs who were MLAs before polling day, and are re-elected, are taken to have continued to be MLAs between polling day and the declaration of the poll;
- The term of office of each new MLA begins at the end of the day on which the election of the MLA is declared; and
- MLAs who do not contest the election, or who stand for election but are not re-elected, cease to be MLAs on polling day.

Due date

Annual returns are required to be lodged not later than **31 August** after the end of the financial year to which the return relates.

The Electoral Act does not provide for any extension to the deadline. Failure to lodge the return by the due date is a breach of the Electoral Act, and the Commissioner has the power to issue penalty notices for failure to lodge a return by the due date.

Nil returns

Where no relevant amounts apply in a financial year, there remains a legal obligation for the reporting agent to lodge a “nil” return.

Lodging an annual return

The return is to be completed using the approved spreadsheet made available on the Elections ACT website. However, the Commissioner will provide the approved annual return spreadsheet to reporting agents prior to the end of each financial year.

Completed returns can be lodged via email at ElectionsDisclosure@act.gov.au

A guide on completing the annual return form can be found in the handbook on page 34.

Transactions to be reported

MLAs are only required to report amounts that are received by the MLA in his or her **capacity as an MLA** or as a Minister. Similarly, an MLA is only required to disclose payments and outstanding debts that are made or incurred by the MLA in his or her capacity as an MLA or Minister for a purpose that relates solely or substantially to electoral expenditure.

Electoral expenditure incurred by MLAs using any part of their salary (including any amount provided directly into an MLA’s base salary formerly known as ‘communications allowance’) will be counted toward the expenditure cap of the party grouping, and the MLA is required to disclose this expenditure in their annual return.

Other important reporting obligations of note:

- Only actual transactions that take place during the financial year are to be reported;
- All amounts reported are to be GST inclusive;
- Payments made by cheque should only be reported if they have been presented. MLAs operating cheque accounts should undertake a bank reconciliation before completing the return to ensure that only those payments actually made are included;
- Non-cash transactions must also be included (for example gifts-in-kind). These transactions should be appropriately valued; and
- A party grouping’s reporting agent is responsible for the regular reporting of gifts received by entities within the party grouping, including MLAs. However, MLAs are still required to report those same gift details in his or her MLA annual return.

When an MLA associated with a party grouping receives a gift or gifts during the relevant period, it is advised that the MLA provides the details of the gift(s) to the party grouping’s financial administrator. This will enable the party grouping to identify occurrences where a single donor may have donated multiple gifts which collectively total \$1,000 or more within the party grouping. Regular liaison between the party’s financial administrator and MLAs will assist in ensuring that the party grouping avoids breaching its legal obligations.

While returns require disclosure of transactions above the legislated thresholds, there is nothing to prevent additional information being provided, which may lead to a clearer understanding of the returns. However, MLAs should be aware that some donors may deliberately gift amounts that fall below the reporting threshold of \$1,000 in order to prevent the donor’s name and address from being made public when returns are published.

Completing the annual return form

Instructions are also located on the first tab of the approved annual return form.

MLA details & totals tab

The 'MLA details & totals' tab records the **totals** of all gifts received, payments made, and outstanding debts of the MLA in his or her capacity as an MLA.

All transactions of any amount are to be included in the totals, including amounts from a single person or organisation totalling less than \$1,000.

1. Gifts

The return must show the total of all gifts received during the financial year by, or on behalf of, the MLA in his or her capacity as an MLA.

All transactions of any amount are to be included in the total, including the value of any gifts-in-kind.

It is important that the figures included in the fields on this tab are not just the total of the values recorded on the 'gifts' tab (see gifts tab on page 34)

2. Anonymous gifts

At this item, the return must show the total amount of [anonymous gifts](#) received.

3. Payments

The return must disclose the total amount of payments made during the reporting period.

All transactions of any amount, including those of less than \$1,000, are to be included in the total.

If a payment made by a person on behalf of the MLA was a gift-in-kind (such as paid advertising), the value of the gift-in-kind should be included in the total payments.

4. Outstanding debts as at 30 June

The return must show the total outstanding amount, at the end of the financial year, of debts incurred by, or on behalf of the MLA.

All outstanding debts, including debts in dispute, are to be disclosed in the MLA's annual return to the Electoral Commissioner.

All amounts, including those of less than \$1,000, are to be included in the total.

If there are outstanding debts including disputed debts totalling \$1,000 or more owed to the same person, organisation or entity by the MLA, item 6 (on the 'debts' tab of the spreadsheet) must also be completed to show the defined particulars of those persons, organisations or entities.

Gifts tab

5. Gifts totalling \$1,000 or more

Item 5 (on the 'gifts' tab of the spreadsheet) is for detailing amounts received from entities totalling \$1,000 or more.

There are different details required for each type of entity:

- If received from an **individual**, enter the name and address of the person from whom the amount, or amounts, totalling \$1,000 or more was received;
- If received from an **organisation**, enter the name, address and ABN of each organisation from which the amount, or amounts, totalling \$1,000 or more was received;
- If received from an **unincorporated association**, enter the name of the association and the names and addresses of the members of the executive committee of the association from which the amount, or amounts, totalling \$1,000 or more was received; and
- If received from a **trust fund or foundation**, enter the name, title or description of the trust fund or foundation, and the names and addresses of the trustees of the fund or foundation from which the amount, or amounts, totalling \$1,000 or more was received.

Then, for each gift, enter:

- The receipt date; and
- The type of receipt ([gift of money](#), [free facilities use](#), or other [gift-in-kind](#)).

Gifts-in-kind

If the gift received was a gift-in-kind (see definition on page 15), the value of the gift-in-kind must be notionally valued and recorded on the return even though no money may have actually been deposited.

Gifts-in-kind must also include a description of the gift and information relating to how the gift was valued in the 'description' and 'how valued' columns respectively.

Debts tab

6. Outstanding debts as at 30 June totalling \$1,000 or more

The return must also include the name and address of persons, organisations or entities who are owed a total of \$1,000 or more by the MLA, and the amount owed.

All outstanding debts from the same person, organisation or entity, including debts in dispute, must be considered to determine if the \$1,000 threshold has been reached.

Offences

Introduction

The Electoral Act provides for a range of financial disclosure offences. The penalties may be described in terms of penalty units where the value of the penalty unit for the offence (as at 6 April 2022) is:

- If the person charged is an individual—\$160; or
- If the person charged is a corporation—\$810.

Failure to lodge disclosure returns

It is an offence to fail to lodge a disclosure return by the due date.

Penalty: 50 penalty units for a party return, 20 penalty units for any other return. The Commissioner has the power to issue penalty notices for failure to lodge a return by the due date.

Lodging an incomplete disclosure return

It is an offence to lodge an incomplete return.

Penalty: 20 penalty units. The Commissioner has the power to issue penalty notices for failure to lodge a complete return by the due date.

Reporting false or misleading information in a disclosure return

It is an offence to knowingly lodge a disclosure return that contains false or misleading information.

Penalty: 50 penalty units or 6 months imprisonment or both.

Providing false or misleading information

It is an offence to knowingly provide false or misleading information which is to be included in a disclosure return by another person.

Penalty: 50 penalty units or 6 months imprisonment or both.

Failure to keep records

A person commits an offence if the person fails to keep records as required for the purpose of preparing returns under the Electoral Act.

Penalty: 20 penalty units.

Failure to retain records

It is an offence to fail to retain records, containing information that could be required to be included in a disclosure return, for 4 years.

Penalty: 20 penalty units.

Failure to comply with a notice authorising an audit or investigation

It is an offence to contravene an investigation notice given by the Commissioner without reasonable excuse.

Penalty: 50 penalty units or 6 months imprisonment or both.

Providing false or misleading information in response to an investigation notice

It is an offence to knowingly provide false or misleading information in response to an investigation notice.

Penalty: 50 penalty units or 6 months imprisonment or both.

Exceeding the expenditure cap

It is an offence for the financial representative of:

- A party grouping;
- An associated entity;
- A non-party MLA;
- A non-party candidate grouping; or
- A third-party campaigner;

to incur an amount for electoral expenditure that exceeds the expenditure cap for the entity, during the capped expenditure period. Gifts-in-kind in the form of electoral expenditure incurred on behalf of an entity are included under the entity's expenditure cap.

Penalty: an amount equal to twice the amount by which the electoral expenditure exceeds the \$43,050 expenditure cap is payable to the Territory.

Limit on spending – payments from related parties

A party is not permitted to use payments received of more than \$10,000 in a financial year from one or more related parties, for the purpose of incurring ACT electoral expenditure.

Penalty: an amount of twice the amount by which the spending payment or spending payments exceeds \$10,000 is payable to the Territory.

Misuse of administrative expenditure funding for electoral expenditure

The reporting agent of a party, or a non-party MLA, commits an offence if the amount paid to the party, or non-party MLA, for administrative expenditure funding under the Electoral Act is used for electoral expenditure in relation to an ACT, federal, state or local government election.

Penalty: an amount equal to twice the amount used is payable to the Territory.

Receiving anonymous gifts of \$1,000 or more

A party, MLA, candidate or associated entity is not permitted to accept anonymous donations of \$1,000 or more. If such a donation is received, it is payable by the recipient to the Territory. If it is not paid to the Territory, it may be recovered as a debt to the Territory.

Penalty: an amount equal to the amount of the gift is payable to the Territory.

Exceeding the limit on the total amount of anonymous gifts that may be received

An anonymous gift is a gift made anonymously that is less than \$1,000.

A party, MLA or associated entity must not accept anonymous gifts of up to \$1,000 totalling more than \$25,000 in a financial year.

A candidate must not accept anonymous gifts totalling more than \$25,000 in the disclosure period for an election. Penalty: the amount by which the total of the gifts exceeds \$25,000 is payable to the Territory.

Gifts by a property developer, a close associate or person on their behalf

A property developer, close associate of a property developer or a person on their behalf that gives a gift or gifts to a political entity is guilty of an offence.

Penalty: If the amount of the gift or gifts in a financial year totals

- less than \$250, the giver of the gift must pay the Territory an amount equal to the amount of the gift;
- \$250 or more, 50 penalty units, imprisonment for 6 months, or both.

Acceptance of gifts by a political entity from a property developer, a close associate or person on their behalf

A political entity that accepts a gift or gifts from a property developer, close associate of a property developer or a person on their behalf is guilty of an offence.

Penalty: If the amount of the gift or gifts in a financial year totals

less than \$250, the financial representative of the political entity must pay the Territory an amount equal to the amount of the gift;

\$250 or more, 50 penalty units, imprisonment for 6 months, or both, and the financial representative of the political entity must pay the Territory an amount equal to the amount of the gift.

Gifts by person who becomes a property developer, a close associate within 12 months of giving the gift

A person who becomes a property developer or a close associate of a property developer within 12 months of the acceptance of a gift by a political entity from the person, is guilty of an offence.

Penalty: The giver of the gift must pay the Territory an amount equal to the amount of the gift.

Glossary of definitions and terms used

advertisements relating to an election

An advertisement relates to an election or referendum if it contains electoral or referendum matter, whether or not consideration (payment) was given for the publication or broadcasting of the advertisement.

associated entity

An associated entity is an organisation that is controlled by, or operates completely or to a significant extent for the benefit of, 1 or more registered political parties or MLAs. Organisations that commonly fall within this definition include:

- Companies that hold assets for a political party or MLA;
- Trust funds or fundraising organisations; and
- Certain groups (or clubs) that contribute significant amounts to a party, or MLA.

authorisation statement

Electoral matter (whether in printed or electronic form) that is printed, published, distributed, produced or broadcast must (with some exceptions) include an authorisation statement. This commonly relates to electoral advertisements. Further details on authorisation of electoral matter can be found in the Elections ACT Factsheet “Authorising electoral material” on its website www.elections.act.gov.au under publications.

capped expenditure period

For the 2024 ACT election, the capped expenditure period will commence on 1 January in an election year and end on polling day for the election (19 October 2024).

close associate of a property developer

A close associate of a property developer is any of the following:

- (a) a related body corporate;
- (b) an officer of the corporation or a related body corporate;
- (c) a person whose voting power in the corporation or a related body corporate is more than 20%;
- (d) any domestic partner of a person mentioned in paragraph (b) or (c);
- (e) if the corporation or a related body corporate is a stapled entity in relation to a stapled security—the other stapled entity in relation to the stapled security;
- (f) if the corporation is a trustee, manager or responsible entity in relation to a trust—
 - (i) for a unit trust—a person who holds more than 20% of the units in the trust; or
 - (ii) for a discretionary trust—a person who is a beneficiary of the trust;
- (g) any other person or body prescribed by regulation.

defined particulars

In relation to a sum or amount, means:

- If the sum was received from, paid, or owed to an unincorporated association, other than a registered industrial organisation:
 - The name of the association; and
 - The names and addresses of the members of the executive committee (however described) of the association;
- If the sum or amount was paid out of or into or incurred as a debt to a trust fund or the funds of a foundation:
 - The names and addresses of the trustees of the fund or foundation; and
 - The name, title or description of the trust fund or foundation; or
- In any other case, the name and address of the person or organisation that paid, received or is owed the sum or amount.

defined period

In relation to regular reporting, the defined period starts on the first day of the election period and ends 30 days after the election period ends.

For the 2024 election, the election period begins on 13 September 2024. The election period ends when the result of the election is declared.

disclosure period

For a candidate, the disclosure period is the period beginning on the 31st day after the previous election, if the candidate contested that election, or the earlier of the date:

- The candidate was endorsed or pre-selected;
- The candidate publicly announced he or she would be a candidate; or
- The candidate is nominated as a candidate

and ending on the 30th day after the relevant election.

For a third-party campaigner, the disclosure period is the period beginning on the 31st day after the previous election, and ending on the 30th day after the relevant election.

electoral expenditure

Electoral expenditure incurred in relation to an election falls within the following categories:

- Broadcasting electoral advertisements (including production costs);
- Publishing electoral advertisements in a news publication, including printed and electronic newspapers or periodicals (including production costs);
- Displaying electoral advertisements at a theatre or other place of entertainment (including production costs);
- Production of printed or electronic electoral matter requiring authorisation (for example, how-to-vote cards, posters, pamphlets and internet advertising);

- Producing, broadcasting, publishing or distributing electoral matter, other than material included above (such as direct mailing, including printing and postage, business cards promoting candidacy, T-shirts, badges, buttons, pens, pencils and balloons);
- Consultant's or advertising agent's fees in respect of services provided or material used relating to the election; and
- Opinion polling and other electoral research undertaken to support the production of electoral matter included in any of the above.

Electoral expenditure does not include:

- Electoral matter paid for by the Territory or the ACT Legislative Assembly; or
- Administrative expenditure, such as the cost of maintaining office accommodation, office supplies, travel and staff.

electoral matter

Electoral matter is matter that is intended to affect or is likely to affect voting in an election for the ACT Legislative Assembly. It is taken to be intended or likely to affect voting if it contains an express or implicit reference to, or comment on:

- The election;
- The performance of the Government, the Opposition, a previous Government or a previous Opposition of the ACT Legislative Assembly;
- The performance of an MLA or former MLA;
- The performance of a political party, candidate or a group of candidates in an election; or
- An issue submitted to, or otherwise before, the electors in connection with an election.

financial institution

Financial institution is defined as a bank, a credit union, a building society or an entity prescribed under the regulations.

financial representative

Financial representative means:

- For a party grouping – the reporting agent of the party;
- For a non-party MLA – the MLA;
- For a non-party candidate grouping – the candidate;
- For a non-party prospective candidate grouping – the prospective candidate;
- For an associated entity – the entity's financial controller; or
- For a third-party campaigner:
- If the third-party campaigner is an individual – the third-party campaigner; or
- In any other case – the managing director (however described) of the third-party campaigner.

fundraising contribution

Fundraising contribution means a payment made by a person or organisation as a contribution, entry fee or other payment to entitle the person or another person to participate in or gain a benefit from a fundraising event, and includes an amount paid for:

- A ticket in a raffle;
- An item at a fundraising auction;
- A meal or beverage; and
- Attending a conference, seminar or similar function.

A fundraising contribution of any amount is considered to be a gift.

fundraising event

Fundraising event means an event, however described, where any part of the funds raised are retained by a political party, an MLA, an associated entity, a candidate, or a third-party campaigner.

news publication

A newspaper or periodical circulating in the ACT, including an electronic publication of a similar kind, such as a news website.

non-party candidate grouping

This grouping relates to a candidate who is not a party candidate and comprises:

- The candidate; and
- Any other person who has incurred electoral expenditure with the authority of the candidate to support the candidate in contesting the election.

non-party prospective candidate grouping

This grouping relates to a prospective candidate who is not a party candidate or party prospective candidate and comprises:

- The prospective candidate; and
- Any other person who has incurred electoral expenditure with the authority of the prospective candidate to support the prospective candidate in contesting the election.

Once a prospective candidate is declared by the Commissioner to be a candidate, the prospective candidate becomes a candidate, and the grouping becomes a non-party candidate grouping.

normal commercial rate

The normal commercial rate is considered to be the rate that is generally charged for similar broadcasting time or space in a publication.

Where a special rate is allowed to all purchasers of a set amount of advertising time or space, the special rate is considered to be the normal commercial rate.

Where a discounted rate is struck specifically for one particular party, candidate, referendum participant or special interest group, and is not available to other advertisers, the difference between the normal rate and the discounted rate is considered to be a gift to the party, candidate, or other election or referendum participant.

party grouping

This grouping relates to a registered political party and comprises:

- The party;
- An MLA for the party;
- A candidate for the party; and
- A prospective candidate for the party.

participant in an election or referendum

A participant in an election means:

- A political party;
- A candidate; or
- A person (other than a party or candidate) by whom, or with the authority of whom, electoral expenditure in relation to an election is incurred.

A participant in a referendum is a person who incurs expenditure for the purposes of a referendum.

An advertising agency is not a participant in an election or a referendum unless it incurs or gives authority to incur electoral expenditure on its own behalf.

personal gifts

A gift made in a private capacity to an MLA or candidate who is a natural person, for his or her personal use, being a gift that the receiver has not used, and will not use, solely or substantially for a purpose related to an election or referendum.

The transfer or loan of funds from an account containing gifts received in a personal capacity to an account from which election or referendum-related expenses were paid is considered to be a use of those funds for election or referendum purposes. This could render disclosable all gifts in that account.

pre-election period

The pre-election period commences 36 days before polling day and ends on polling day.

property developer

- (a) a corporation that carries on a business involving the residential or commercial development of land to sell or lease for profit; but
- (b) does not include the following:
 - (i) an incorporated association under the [Associations Incorporation Act 1991](#);
 - (ii) a corporation operated on a not-for-profit basis;
 - (iii) a corporation declared by the Electoral Commission as not being a property developer;
 - (iv) any other corporation prescribed by regulation.

Examples—subpar (ii)

- 1 a company under the [Corporations Act](#) limited by guarantee that is prevented by its governing documents from distributing the company's profits or assets to its shareholders
- 2 a corporation registered with the Australian Charities and Notforprofits Commission

prospective candidate

A prospective candidate means a person who is yet to be declared as a candidate for an election by the Commissioner, but has:

- Won pre-selection, or endorsement, to be a candidate for a party for an election;
- Publicly announced that he/she intends to be a candidate for the election; or
- Been nominated with the Commissioner to be a candidate for an election.

A person who was a prospective non-party candidate but who is not subsequently declared to be a candidate following the official declaration of nominations by the Electoral Commissioner does not have any reporting obligations under the Electoral Act.

receipt

For funding and disclosure purposes, a receipt means any amount of money received, including gifts.

On an annual return, any amount that does not fall under the definition of a 'gift' (gifts of money, gifts-in-kind or free facilities use) must be reported as 'other receipt'.

referendum matter

Referendum matter is matter that is intended or likely to affect voting in a referendum held under an enactment of the ACT Legislative Assembly and includes any matter that contains an express or implied reference to a referendum or to any of the matters on which electors are required to vote in a referendum.

registered officer

The person identified in the register of political parties, who has the authority to nominate and verify the endorsed candidates of the party.

The registered officer is deemed to be the reporting agent if the party does not have an appointed agent.

The registered officer cannot be replaced except by a formal written application made under the Electoral Act.

A deputy registered officer may be appointed who also has authority to nominate and verify the endorsed candidates of the party. However, a deputy registered officer has no authority to act on behalf of the registered officer or the party with respect to the lodging of financial disclosure returns.

registered political party

A political party registered with the Commission under the Electoral Act. Political parties not registered with the Commission that undertake electoral expenditure are treated as third-party campaigners for disclosure purposes.

The Commission's "[How to Register a Political Party for ACT Legislative Assembly Elections](#)" brochure, which sets out the requirements for registration, is available from the Elections ACT website or from its office.

third-party campaigner

A third-party campaigner is:

- A person or organisation that incurs more than \$1,000 in electoral expenditure in the disclosure expenditure period for an election; but
- Does not include a party, MLA, candidate, party grouping, non-party candidate, broadcaster, publisher of a news publication (except a publication published for, or on behalf of, a party, MLA, candidate, party grouping or non-party candidate), government agency or the ACT Legislative Assembly.

volunteer labour

Volunteer labour does not need to be disclosed. The donation of time by a member of a party is volunteer labour. The donation of time by a person who is not a party member is only considered volunteer labour where it does not constitute a service for which that person normally charges.

For example, the donation of legal advice by a solicitor who is a party member is volunteer labour, but the donation of legal advice by a solicitor who is not a party member is a gift-in-kind. If, however, a solicitor who is not a party member delivers voting material, then that constitutes volunteer labour because it is not a service for which that person normally charges.

Table 1: Summary of reporting requirements - annual returns 2022/2023

	detail required	due	made public
parties	Total amounts received Individual details where \$1,000 or more in total received from any person or group (including amounts received or paid less than \$1,000) Total amounts paid Total debts	31 August after the end of the financial year	7 September after the end of the financial year
MLAs	Total amounts received Individual details where \$1,000 or more in total received from any person or group (including amounts received or paid less than \$1,000) Total amounts paid Total debts	31 August after the end of the financial year	7 September after the end of the financial year
associated entities	Total amounts received Individual details where \$1,000 or more in total received from any person or group (including amounts received or paid less than \$1,000) Total amounts paid Total debts	31 August after the end of the financial year	7 September after the end of the financial year
candidates	N/A	N/A	N/A
donors	No longer required from 1 July 2012	N/A	N/A
broadcasters and publishers	N/A	N/A	N/A
third-party campaigners	N/A	N/A	N/A

Table 2: Summary of reporting requirements – types of returns

	Annual return	Regular disclosure of gifts	Election return	Post-election gift return*
Party grouping	-	Yes	Yes	-
Political party	Yes	Included under party grouping	Included under party grouping	-
MLAs	Yes	Included under party grouping	Included under party grouping	-
Associated entity	Yes	Yes	Yes	-
Party Candidate	Included under party grouping	Included under party grouping	Included under party grouping	-
Non-Party MLA	Yes	Yes	Yes	-
Non-Party Candidate Grouping	-	Yes	Yes	Yes
Non-Party Prospective Candidate Grouping	-	Yes	Yes	Yes
Broadcasters and Publishers	-	-	Yes	-
Third-party Campaigner	-	-	Yes, if gifts of \$1,000 or more are received during the relevant period and are used to incur electoral expenditure	Yes, if electoral expenditure of more than \$1,000 is incurred during the relevant period

*The post-election gift return is included as part of the election return form for non-party candidates and third-party campaigners.