2025/2026 Annual Return funding, expenditure and financial disclosure handbook

As at July 2026

Elections ACT

ACT ELECTORAL COMMISSION OFFICERS OF THE ACT LEGISLATIVE ASSEMBLY

Your Vote. Canberra's future.

Authorised by Damian Cantwell AM CSC for the ACT Electoral Commission

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This handbook is current as at 17 July 2026.

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How to use this handbook

This handbook details the entitlements and 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 2025/2026 financial year.**

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.

The **due date** for annual returns for parties, MLAs and associated entities for the 2025/2026 financial year is **31 August 2026**.

Note that for the **2025–2026 financial year**, annual returns are to be submitted via the **Elections ACT Financial Disclosure and Nominations Portal** (not by email).

The Financial Disclosure Portal User Manual and detailed instructional video on how to lodge a return through the new Elections ACT Portal are available on the Elections ACT website: www.elections.act.gov.au/for-political-participants/parties.

Portal training webinar recordings are available on YouTube:

- Political parties, associated entities and non-party MLAs:

  youtu.be/3CDKhNHKsMY

- Party MLAs:

  youtu.be/-O_35I2WpAk

You are strongly encouraged to review the user manual and webinar video before submitting your return.

Sections relevant to each type of entity

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 11) is relevant to political parties and MLAs.

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

Prohibited donors (page 12) summarises the prohibition on the giving and receiving of gifts from property developers, their close associates, foreign entities, or a person acting on behalf of a property developer, close associate or foreign entity.

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, who receive gifts totalling $1,000 or more in the relevant reporting period.

A range of legislative penalties apply for failure to comply with the disclosure requirements. These are set out in the **offences** section (page 37).

The **glossary of definitions and terms** (page 40) 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 47.

A **summary of reporting requirements** (table 2) for each political entity can be found at page 48.

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.

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

Elements of the *Commonwealth Electoral Act 1918* have 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.

ACT law does not require ACT registered political parties to maintain a separate ACT election account. However, ACT registered political parties that are also registered for federal purposes with the Australian Electoral Commission, that intend to receive donations that are either not permitted under ACT electoral laws (such as donations from prohibited donors) or that are to be deposited for federal election purposes and quarantined from ACT disclosure laws, are required under Commonwealth law to maintain a federal election account into which such donations must be deposited.

While the ACT's prohibited donor laws do not apply to gifts that are deposited into a federal account as soon as practicable after being received, some gifts may still be prohibited at a federal level. For more information, please refer to the Australian Electoral Commission's website at www.aec.gov.au

It is 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.

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

The ACT's funding and disclosure scheme has three main 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.

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

The funding and disclosure scheme has three components:

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 property developers, their close associates, and foreign entities, 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 Members of the Legislative Assembly (MLAs); As at **2026**, this funding is provided at a rate of **$7,194.38 per quarter per MLA**, with the amount indexed annually. In **2025**, the funding was provided at a rate of **$6,968.93 per quarter per MLA**;
- Annual returns (covering the financial year) must be lodged by registered parties, MLAs and associated entities, disclosing the total value of receipts, gifts and gifts-in-kind, expenditure and debts including any disputed debts;
    - Parties and MLAs are required to disclose names and addresses of persons or organisations from whom $1,000 or more has been received, and who are owed $1,000 or more;

    - 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. However, these details are not required to be disclosed if the payment is made in the normal course of business for liquor or food, the playing of gaming machines, or for short stay accommodation such as a hotel or motel;

- Election returns must be lodged by registered party groupings, associated entities, non-party MLAs (if any), non-party candidate groupings and third-party campaigners, setting out details of campaign expenditure;
- From 1 July 2024, party groupings, non-party MLAs (if any), prospective non-party candidates and non-party candidates are required to lodge a return within 7 days after a gift or sum of gifts from the same person or organisation totals $1,000 or more, and within 7 days of receiving any additional gift from that person or organisation;
- Gifts may not be made by property developers, close associates of property developers, foreign entities, or persons acting on behalf of a prohibited donor, 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,
- Registered parties and MLAs 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;
- **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
  - 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; and
- **Annual returns** – required to be lodged in relation to political parties, MLAs and associated entities.

Due dates for disclosures

- 2025/2026 annual return – **31 August 2026**.
- Return of gifts $1,000 or more:
  - within 7 days after the total amount received from the person reaches $1,000 (and within 7 days of receipt for each additional gift).

Record keeping

All entities with obligations under the ACT's Electoral Act need to maintain a minimum standard of record keeping. Entities that form part of a grouping (such as party groupings and non-party candidate groupings) must ensure all entities within the grouping are keeping adequate financial records.

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 37.

As some returns require that every transaction be disclosed, all transactions must 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.

Lodging returns

All returns must be lodged with the Electoral Commissioner.

For the **2025–2026 financial year**, annual returns are to be submitted via the **Elections ACT Financial Disclosure Portal** (not by email). The system will automatically acknowledge receipt of all submissions.

The submitted returns will be reviewed by Elections ACT and directly published on the Elections ACT website.

It is recommended that you retain copies of all returns and any supporting attachments submitted for your records.

As this is the first year of using the new system, you are encouraged to lodge your return early and not leave submission until the due date. If you experience any technical difficulties, please contact Elections ACT at ElectionsDisclosure@act.gov.au.

A user manual and detailed instructional video on how to lodge a return through the new portal are available on the Elections ACT website: www.elections.act.gov.au/for-political-participants/parties.

Portal training webinar recordings are available on YouTube:

- Political parties, associated entities and non-party MLAs:

  youtu.be/3CDKhNHKsMY

- Party MLAs:

  youtu.be/-O_35I2WpAk

You are strongly encouraged to review the user manual and webinar video before submitting your return.

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) of the Electoral Act).

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 make a specified amendment to correct an error or omission through the **Financial Disclosure Portal.** To do this, they must login with the same credentials used to submit the original return and then edit to correct the error. Any such amendment will be subject to review by the Electoral Commissioner and will be published as an amended return.

If the Commissioner refuses to accept or publish an amendment, the person will be notified in writing of the reasons for the refusal. The person may seek a review of the decision by submitting a written notice to the ACT Electoral Commission within 28 days of receiving the refusal.

An amendment to a return does not affect a person's liability for an offence relating to the submission of an incomplete return, failure to retain required records, or knowingly providing 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-disclosures-and-registers

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.

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* (see page 4 - Important Qualification) does 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/integrity/compliance-audits

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

A party, MLA or candidate may appoint up to two (2) reporting agents who are responsible for completing and lodging returns.

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 lodging the MLA's annual returns to the Commissioner, and the reporting agent of a non-party candidate is responsible for lodging the candidate's election return.

If a party does not appoint a reporting agent, its registered officer (the person responsible for nominating candidates) will be taken to be the reporting agent. Similarly, if an MLA or candidate does not appoint a reporting agent, the MLA or candidate will be taken to be the reporting agent.

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 of the party for appointment as the party agent; or
- By the MLA for appointment as the MLA's agent; or
- By the non-party candidate as the candidate's agent.

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

Forms to notify the appointment of a reporting agent are available from the Elections ACT website on the relevant entity's page at: www.elections.act.gov.au/for-political-participants

Register of reporting agents

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

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. 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

Political parties with elected MLAs and non-party 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 quarterly to parties with Assembly representation and to non-party Members of the Legislative Assembly (MLAs). As at 2026, this funding is provided at a rate of **$7,194.38 per quarter per MLA**, and the amount is indexed annually. In **2025**, the funding was provided at a rate of **$6,968.93 per quarter per MLA**.

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.

Prohibited donors

In the ACT, certain donors are banned from giving gifts to political entities. A prohibited donor is:

- A property developer;
- A close associate of a property developer; or
- A foreign entity.

Prohibited donors cannot give gifts to the following political entities:

- A non-party MLA;
- A party grouping;
- A non-party candidate grouping;
- A non-party prospective candidate grouping, or

- An associated entity.

Penalties apply to both the giver of the gift, and the political entity that has accepted a prohibited gift. Gifts given by another person on behalf of a prohibited donor are also prohibited.

Detailed definitions for each of these entities can be found in the glossary of this handbook.

For more detail regarding this ban, refer to the fact sheet on prohibited donors on the Elections ACT website at:
www.elections.act.gov.au/elections/our-electoral-system/education/fact-sheets/fact-sheet-prohibited-donors

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

A gift-in-kind is a non-cash gift and is to be treated as a cash gift for disclosure purposes. When disclosing a gift-in-kind, a description of the gift must be provided, and the gift must 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.

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.

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.

Under the Act, the use of free facilities does not need to be included in the regular monthly reporting of gifts received of more than $1,000. For annual returns, the total value of free facilities use must be disclosed, but the value of each provision of free facilities use does not need to be separately recorded in relation to each date of receipt under the details of gifts $1,000 or more. Additionally, the ban on gifts from foreign entities does not apply to a gift of free facilities use.

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 2025 and receives a further gift of $700 from Person A on 6 March 2026. 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 on 6 March 2026, the party must submit a return to the Electoral Commissioner declaring both these gifts no later than 13 March 2026 (that is, within 7 days of the receipt of the second gift).

Then, Person A gives another gift of $750 on 25 May 2026, 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, that is by 1 June 2026. Because 1 June 2026 is a non-working day, the gift return is due on the next working day.

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 definition).

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.

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 **all** entities that sit within the party grouping (see definition on page 11).

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 17 for when a gift is said to be received).

Due date for returns of gifts received

All disclosable gifts must be disclosed **within 7 days** of receipt. However, if the 7th day is a non-working day (a Saturday, Sunday, or a public holiday), the gift must be disclosed on the next working day.

If the value of the gift or gifts received from a person or organisation 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 period any additional gift of any value is received from the same person, a further declaration must be made within 7 days of its receipt.

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

On 10 July 2025, a political party receives a gift-in-kind worth $500 from an organisation. Then, on 5 August 2025, that same organisation donates $500 to an MLA representing the party. That organisation has reached the $1,000 threshold of gifts to the party grouping, and accordingly the reporting agent of the party grouping must disclose all gifts received by the organisation that financial year, by no later than 12 August 2025 (within 7 days of receipt of the gift that pushed the total gifts received to the $1,000 threshold).

The MLA then receives another gift valued at $100 from the organisation on 7 September 2025. The party must disclose this additional gift by 15 September 2025 (as 14 September 2025, 7 days after the receipt date, is a Sunday, the gift is due on the next business day). Once a donor (individual or organisation) reaches the $1,000 threshold in a financial year, all gifts from that donor must be disclosed within 7 days of receipt.

Lodging a gift return

In previous financial years, disclosures were lodged using approved spreadsheets available on the Elections ACT website and returned to the Commission by email.

From **1 July 2026**, disclosures are to be lodged via the **Financial Disclosure Portal** (not by email). The system will automatically acknowledge receipt of all submissions.

Please review the range of instructional resources Elections ACT developed to assist you in lodging gift and annual returns through the new portal. These resources are available on Elections ACT's website: www.elections.act.gov.au/for-political-participants.

The Electoral Commissioner will review each submitted return and arrange for its publication on the Elections ACT website.

If you do not see a successful lodgement message on your screen after submitting the return, or if you do not receive acknowledgment of receipt, or if you experience any technical difficulties with the portal, please contact Elections ACT at **ElectionsDisclosure@act.gov.au**.

You should keep records supporting the information disclosed in your return, including acknowledgement emails, for your own records and future reference.

When are returns published?

All regular 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

Login details for submitting the **regular gift return** in the portal are provided to each party's nominated responsible person (reporting agent, registered officer or financial representative).

Instructions to assist with completing the return are available within the portal and from www.elections.act.gov.au.

While there is no requirement to disclose gifts below the legislated disclosure threshold, the new disclosure portal has been designed to simplify compliance by removing the need to manually track the cumulative value of gifts received from each donor.

To make full use of the portal's functionality, political entities are strongly encouraged to upload details of every gift received, regardless of value, within 7 days of receipt. If all gifts are recorded in the portal, it will automatically identify when a donor's cumulative gifts exceed the disclosure threshold and publish the required information. This will also ensure compliance with disclosure timeframes.

Political entities that choose not to record all gifts in the portal will need to maintain their own processes for monitoring cumulative gifts from individual donors and ensure that disclosure occurs as soon as the reporting threshold is reached.

Donor address details must be provided in returns. However, in accordance with legislation, only the donor's suburb, postcode, or post office box details will be published on the Elections ACT website. Full address details remain available for public inspection at the office of the Electoral Commissioner.

Required details to be entered

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;
  - 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

All relevant information, fact sheets and handbooks can be found on the Elections ACT website at www.elections.act.gov.au/for-political-participants/parties

Annual reporting is separate to regular gift reporting. While regular gift reporting by a party grouping must include gifts received by the party itself, MLAs of the party, and the party's candidates and prospective candidates, the annual return only requires gifts received by the political party to be disclosed.

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

Political parties registered under the Electoral Act are required to submit **annual returns** setting out receipts, loans received, payments and debts including any disputed debts, and **election returns** setting out electoral expenditure incurred on behalf of the party grouping after each ACT Legislative Assembly election.

All registered political parties must have a registered officer who is responsible for the submission of the returns. However, a party may appoint a reporting agent (see page 11) who, once appointed, takes over the responsibility and obligation for disclosing gifts and lodging 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

2025/2026 Annual returns are to be completed using the **Financial Disclosure Portal** (not by email). The system will automatically acknowledge receipt of all submissions.

The Electoral Commissioner will review each submitted return and arrange for its publication on the Elections ACT website.

If you do not receive an acknowledgment of receipt, or if you experience any technical difficulties with the portal, please contact Elections ACT at **ElectionsDisclosure@act.gov.au**.

As this is the first year Elections ACT is using the new system/portal, all users are encouraged to submit their returns well before the due date of **31 August** to avoid any possible technical or comprehension issues that may impact lodgement.

A political party registered at both the Commonwealth and ACT levels cannot meet its ACT reporting obligations by submitting a copy of its Commonwealth return or audited financial statements. All parties registered in the ACT are requested to complete and lodge their ACT return through the **Elections ACT Financial Disclosure Portal.**

Transactions to be reported

Parties must provide details of all receipts (including gifts and other receipts), payments and debts relevant to the financial year.

The type of receipt (gift of money, free facilities use, other gift-in-kind or 'other receipt') must be specified for each transaction.

Of important note, annual reporting is separate to regular gift reporting. While regular gift reporting by a party grouping must include gifts received by the party itself, MLAs of the party, and the party's candidates and prospective candidates, the annual return only requires gifts received by the political party to be disclosed.

This means that, where a donor has given gifts to multiple entities within a party grouping, the party's disclosure of those gifts within the annual return may be different to the previously disclosed gift returns.

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

For detailed instructions on how to submit the return via the **Elections ACT Financial Disclosure and Nominations Portal**, refer to the **Financial Disclosure Portal User Manual** available on Elections ACT website www.elections.act.gov.au/for-political-participants/parties.

In the Annual Return section, you will see four tabs: Return Totals, Receipts, Debts, and Instructions.

Return totals tab

Receipts

The total amount of receipts is divided into separate fields for:

- Total of gifts of money;
- Total of free facilities use (Although free facilities use is a type of gift-in-kind, it is reported separately);
- Total of other gifts-in-kind; and
- Total of other receipts (any amount that does not constitute a 'gift').

All transactions of any amount are to be included in the totals, including amounts from a donor that total less than $1,000.

If all gifts and receipts—including those under $1,000—have been entered, selecting the 'Re-calculate' button will automatically generate totals for each receipt category.

Anonymous gifts

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

Payments

Record 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.

Total outstanding debts as at 30 June

The return must show the total outstanding amount, as at 30 June, of debts incurred by, or on behalf of, the party.

All outstanding debts, including debts in dispute, are to be disclosed.

If there are outstanding debts totalling $1,000 or more owed to the same person, organisation or entity, the 'debts' tab must be completed to show the defined particulars of those persons, organisations or entities.

Receipts tab

Receipts totalling $1,000 or more

This tab is for detailing amounts received from entities totalling $1,000 or more.

It is only a requirement for the party to disclose the defined details of each person or organisation from whom it received a total of $1,000 or more during the financial year, whether as a gift or other receipt.

However, to benefit from the full functionality of the portal, it is recommended that the political entity disclose all gifts and receipts – including those under $1,000. If you do this, not only will the system amalgamate small gifts from the same donor and publish only when the threshold has been reached, but the totals section will be automatically accurate.

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 (free facilities use, 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, loan, or public funding received from an electoral commission.

Free facilities use and **other receipts** are disclosed as part of the annual return form. For how to disclose receipts (including free facilities use), refer to Financial Disclosure Portal User Manual at www.elections.act.gov.au/for-political-participants/parties.

Gifts of money and other **gifts-in-kind** are pulled across from the records already disclosed as part of the regular gift disclosures. Refer to Financial Disclosure Portal User Manual for instructions at www.elections.act.gov.au/for-political-participants/parties.

Gifts of money and 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.

Gifts of money and gifts-in-kind received by the party are required to be included in the party's annual return. If the party received gifts and/or gift in kind where the sum of amounts received from the same donor total $1,000 or more during the financial year, these same gifts will have already been disclosed in the party grouping's regular gift returns. To simplify the annual return process, the portal allows you to pull across those details into your annual return.

To link gifts or gifts-in-kind that have already been disclosed during 2025-26 period: Go to the '**Receipts' tab** and select '**Manage gifts**'. This will show every gift the party has disclosed as part of a gift return over the past financial year. Selecting '**Link all'** will pull the details of these gifts across to the annual return.

If a gift has not been previously disclosed in a regular return, it must first be disclosed as a gift in the gift return section before it can be linked to the annual return. Gifts cannot be added within the annual return section of the portal.

If a party has not been recording **all** gifts received, regardless of value, (as will be the case for this first use of the portal in the 2025-2026 financial year), then a manually derived total for gifts will need to be accurately determined and entered on the 'Return totals tab'.

Gifts from entities within the party grouping

When submitting a regular gift return, if the party discloses a gift that was received by an MLA, the party must select the name of the MLA who received the gift.

This is a system requirement designed to streamline the preparation of MLA annual returns. MLAs are required to disclose these gift details in their MLA annual return. Allocating the gift as received by an MLA allows an MLA to automatically pull across the details into their own annual return.

Important note: For the **2025/2026 annual return**, as the gift return data which has already been disclosed by the party will not have an MLA association previously linked to it, the party will need to review their existing **gift disclosure** records and, for any gift that was directly received by an MLA, **edit** the record and make the association. This will only be a requirement in this first year of the portal. In all future years, this process will be performed periodically as you lodge gifts within 7 days of receipt.

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 'Receipts tab')

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

Debts tab

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 must be aware that, when lodging annual returns covering a year in which an ACT election has been held, all relevant financial transactions associated with a candidate endorsed by the party are to be disclosed in the party grouping's annual return.

Endorsed candidates need to provide full details of gifts, payments or debts, including any disputed debts, to the party for reporting in the party's annual return.

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

All relevant information, fact sheets and handbooks can be found on the Elections ACT website at www.elections.act.gov.au/for-political-participants/associated-entities.

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

2025/2026 Annual returns are to be completed using the **Financial Disclosure Portal** (not by email). The system will automatically acknowledge receipt of all submissions.

The Electoral Commissioner will review each submitted return and arrange for its publication on the Elections ACT website.

If you do not receive an acknowledgment of receipt, or if you experience any technical difficulties with the portal, please contact Elections ACT at **ElectionsDisclosure@act.gov.au**.

As this is the first year Elections ACT is using the new system/portal, all users are encouraged to submit their returns well before the due date of **31 August** to avoid any possible technical or comprehension issues that may impact lodgement.

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.

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

For detailed instructions on how to submit the return via the **Elections ACT Financial, Disclosure and Nominations Portal**, refer to the **Financial Disclosure Portal User Manual** available on Elections ACT website www.elections.act.gov.au/for-political-participants/associated-entities.

In the Annual Return section, you will see four tabs: Return Totals, Receipts, Debts, and Instructions.

Return totals tab

Receipts

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

- Total of gifts of money;
- Total of free facilities use (Although free facilities use is a type of gift-in-kind, it is to be reported separately);
- Total of other gifts-in-kind; and
- Total of other receipts (any amount that does not constitute a 'gift').

All transactions of any amount are to be included in the totals, including amounts from a donor that total less than $1,000.

If all gifts and receipts—including those under $1,000—have been entered, selecting the 'Re-calculate' button will automatically generate totals for each receipt category.

Anonymous gifts

Record the total amount of anonymous gifts received during the financial year.

Payments

Record 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.

Total outstanding debts as at 30 June

The return must show the total outstanding amount, as at 30 June, of debts incurred by, or on behalf of the associated entity.

All outstanding debts, including debts in dispute, are to be disclosed.

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, the 'debts' tab must be completed to show the defined particulars of those persons, organisations or entities.

Receipts tab

Receipts totalling $1,000 or more

This tab is for detailing amounts received from entities of $1,000 or more.

It is only a requirement for the associated entity to disclose the defined details of each person or organisation from whom it received a total of $1,000 or more during the financial year, whether as a gift or other receipt.

However, to benefit from the full functionality of the portal, it is recommended that all gifts and receipts are disclosed – including those under $1,000. If you do this, not only will the system amalgamate small gifts from the same donor and publish only when the threshold has been reached, but the totals section will be automatically accurate.

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.

<u>Gifts-in-kind</u>

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's 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

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

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 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

All relevant information, fact sheets and handbooks can be found on the Elections ACT website at www.elections.act.gov.au/for-political-participants/mlas.

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 11 of this handbook.

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

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

2025/2026 Annual returns are to be completed using the **Financial Disclosure Portal** (not by email). The system will automatically acknowledge receipt of all submissions.

The Electoral Commissioner will review each submitted return and arrange for its publication on the Elections ACT website.

If you do not receive an acknowledgment of receipt, or if you experience any technical difficulties with the portal, please contact Elections ACT at **ElectionsDisclosure@act.gov.au**.

As this is the first year Elections ACT is using the new system/portal, all users are encouraged to submit their returns well before the due date of **31 August** to avoid any possible technical or comprehension issues that may impact lodgement.

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;
- 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 their MLA annual return; and
- For non-party MLAs, the annual return must include the same gift details that were disclosed in regular gift reporting in the relevant financial year.

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

For detailed instructions on how to submit the return via the **Elections ACT Financial Disclosure and Nominations Portal**, refer to the **Financial Disclosure Portal User Manual** available on Elections ACT website www.elections.act.gov.au/for-political-participants/mlas.

In the Annual Return section, you will see four tabs: Return Totals, Gifts, Debts, and Instructions.

Return totals tab

Gifts

The total amount of gifts is divided into separate fields for:

- Total of gifts of money;
- Total of free facilities use;
- Total of other gifts-in-kind; and
- Total gifts (automatic total).

All transactions of any amount are to be included in the totals, including amounts from a donor that total less than $1,000.

If all gifts and receipts—including those under $1,000—have been entered, selecting the 'Re-calculate' button will automatically generate totals for the gift category.

Anonymous gifts

Record the total amount of anonymous gifts received during the financial year.

Payments

Record 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.

Outstanding debts as at 30 June

The return must show the total outstanding amount, as at 30 June, of debts incurred by, or on behalf of the MLA.

All outstanding debts, including debts in dispute, are to be disclosed.

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, on the 'debts' tab must also be completed to show the defined particulars of those persons, organisations or entities.

Gifts tab

Gifts totalling $1,000 or more

This tab is for detailing amounts received from entities totalling $1,000 or more.

It is only a requirement for the MLA to disclose the defined details of each person or organisation from whom it received a total of $1,000 or more during the financial year, whether as a gift or gift-in-kind.

However, to benefit from the full functionality of the portal, it is recommended that the political entity disclose all gifts, including those under $1,000. If you do this, not only will the system amalgamate small gifts from the same donor and publish only when the threshold has been reached, but the totals section will automatically correct.

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).

Free facilities use and **other receipts** are disclosed as part of the annual return form. For how to disclose receipts (including free facilities use), refer to Financial Disclosure Portal User Manual at www.elections.act.gov.au/for-political-participants/mlas.

Gifts of money and other **gifts-in-kind** are pulled across from the records already disclosed as part of the regular gift disclosures. Refer to Financial Disclosure Portal User Manual for instructions at www.elections.act.gov.au/for-political-participants/mlas.

Gifts of money and 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.

Gifts of money and gifts-in-kind received by the party's MLA are required to be included in the party's annual return. If the party received gifts and/or gift in kind where the sum of amounts received from the same donor total $1,000 or more during the financial year, these same gifts will have already been disclosed in the party grouping's regular gift returns. To simplify the annual return process, the portal allows you to pull across those details into your annual return.

To link gifts or gifts-in-kind that have already been disclosed during 2025-26 period: Go to the '**Gifts' tab** and select '**Manage gifts**'. This will show every gift the party has disclosed as part of a gift return over the past financial year. Selecting '**Link all'** will pull the details of these gifts across to the annual return.

If a gift has not been previously disclosed in a regular return, it must first be disclosed as a gift in the gift return section before it can be linked to the annual return. Gifts cannot be added within the annual return section of the portal.

If an MLA has not been recording **all** gifts received, regardless of value, (as will be the case for this first use of the portal in the 2025-2026 financial year), then a manually derived total for gifts will need to be accurately determined and entered on the 'Return totals tab'.

Gifts from entities within the party grouping

When submitting a regular gift return, if the party discloses a gift that was received by an MLA, the party must select the name of the MLA who received the gift.

This is a system requirement designed to streamline the preparation of MLA annual returns. MLAs are required to disclose these gift details in their MLA annual return. Allocating the gift as received by an MLA allows an MLA to automatically pull across the details into their own annual return.

Important note: For the **2025/2026 annual return**, as the gift return data which has already been disclosed by the party will not have an MLA association previously linked to it, the party will need to review their existing **gift disclosure** records and, for any gift that was directly received by an MLA, **edit** the record and make the association. This will only be a requirement in this first year of the portal. In all future years, this process will be performed periodically as you lodge gifts within 7 days of receipt.

Debts tab

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 January 2025) 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 $50,135 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 was commenced on 1 January in an election year and ended 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; or

(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.

foreign entity

Foreign entity means any entity that is not one or more of the following:

(a) an individual enrolled on the Commonwealth roll;

(b) an individual enrolled under the Electoral Act 1992;

(c) an individual who is an Australian citizen; or

(d) an individual whose principal place of residence is in Australia.

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.

gift

A gift means any 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, a close associate of a property developer, a ***gift*** also includes a loan, other than a loan given by a financial institution on a commercial basis.

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 (personal gifts);
- Administrative expenditure funding paid by the ACT Electoral Commission; or
- Election funding paid by an electoral commission.

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; or

  (iv) any other corporation prescribed by regulation.

  Examples—subpar (ii)

    1 a company under the *Corporations Act 2001* limited by guarantee that is prevented by its governing documents from distributing the company's profits or assets to its shareholders; or

    2 a corporation registered with the Australian Charities and Not-for-profits 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.

More information is detailed in the 'How to Register A Political Party' fact sheet, including the requirements for registration. This fact sheet is available on the Elections ACT website at: www.elections.act.gov.au/elections/our-electoral-system/education/fact-sheets/fact-sheet-how-to-register-a-political-party-for-act-legislative-assembly-elections

third-party campaigner

Third-party campaigner means a person or organisation that incurs more than $1,000 in electoral expenditure in the disclosure period for an election; but does not include:

- A party, MLA, candidate, party grouping, non-party candidate grouping or non-party prospective candidate grouping;
- A broadcaster;
- A publisher of a news publication (except a publication published for, or for the benefit of, a party, MLA, candidate, party grouping, non-party candidate grouping or non-party prospective candidate grouping);
- An Australian government body; or
- The 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 2025/2026

	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	-	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.

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