

Fact sheet

Disclosure of donations and expenditure

Political participants in New South Wales are required by the *Electoral Funding Act 2018* to disclose political donations and electoral expenditure.

What is a disclosure?

A disclosure is reporting of information to the NSW Electoral Commission related to:

- political donations received and made, and electoral expenditure incurred by: candidates, groups of candidates, elected members, political parties and associated entities
- electoral expenditure incurred during a capped expenditure period and political donations received (for the purpose of making payments for that electoral expenditure) by: third-party campaigners
- reportable political donations made by major political donors.

What types of disclosures are required?

Political participants may be required to make one or more of the following disclosures:

- pre-election period disclosure of reportable political donations (in the lead-up to a state general election only)
- half-yearly disclosure of political donations
- annual disclosure of electoral expenditure
- annual donor disclosure.

What is a pre-election period disclosure?

All reportable political donations made or received in the lead-up to a state general election must be disclosed within 21 days of being made or received, as part of a pre-election period disclosure:

- political parties, elected members, candidates and groups, third-party campaigners and associated entities must disclose all reportable political donations within 21 days
- the pre-election period disclosure starts on 1 October in the year before the election and ends on Election Day
- the pre-election period disclosures do not apply to donations for local government elections
- 'nil' disclosures are not required.

What is a half-yearly disclosure of political donations?

All political donations (except those disclosed in a pre-election period disclosure) must be disclosed every six months:

- political parties, elected members, candidates, groups and associated entities must disclose all political donations made and received half-yearly
- third-party campaigners must disclose political donations received for the purpose of making payments for electoral expenditure incurred during a capped expenditure period
- the two half-yearly periods are: 1 July to 31 December and 1 January to 30 June
- disclosures to be made within four weeks of the end of the period, by: 28 January and 28 July
- 'nil' disclosures are required.

What is an annual disclosure of electoral expenditure?

An annual disclosure of electoral expenditure must be made in relation to all state and local government elections. In summary:

- political parties, elected members, candidates, groups and associated entities must disclose all electoral expenditure incurred annually
- third-party campaigners must disclose electoral expenditure incurred during a capped expenditure period
- the annual period starts on 1 July and ends 30 June
- disclosures must be made within 12 weeks after the end of the period, by 22 September
- 'nil' disclosures are required.

What is an annual donor disclosure?

A disclosure of reportable political donations made by a political donor must be made annually. In summary:

- a reportable political donation of AU\$1,000 or more must be disclosed by a donor annually
- the annual period starts on 1 July and ends 30 June
- disclosures must be made within four weeks after the end of the annual period, by 28 July
- 'nil' disclosures are not required.

How do I submit a disclosure?

A valid disclosure form (available on the NSW Electoral Commission [website](#)) must be lodged with the NSW Electoral Commission by the due date. Details about how to submit the form are provided on the form. A valid disclosure form is one that:

- contains all the pages (even if some or all pages contain no disclosures)
- is completed and signed by the **person responsible**
- includes all the vouching documents (proof of, e.g. receipts) required.

Many political participants will have more than one disclosure obligation during an annual period. A separate disclosure form must be submitted for each disclosure obligation.

Can I amend a disclosure?

Yes, you can amend a disclosure previously submitted to the NSW Electoral Commission. The person responsible must use the appropriate “Amended disclosure” form, available on the NSW Electoral Commission website.

What happens after a disclosure is made?

Disclosures may be subject to a compliance audit (except disclosures made by political donors). They are retained for six years, and are published on the NSW Electoral Commission [website](#).

Submit with all disclosure forms except pre-election period and major political donor disclosures:

- the receipt book and acknowledgement book containing used and unused copies of receipts/acknowledgments issued to political donors for all reportable political donations received (half-yearly disclosures)
- copies of the invoices or receipts for electoral expenditure incurred (annual disclosures of expenditure)
- copies of the electoral material or advertising (except online advertising material where the cost is up to \$20) that relates to the expenditure incurred (annual disclosures of expenditure).

Who is responsible for making the disclosure?

The law determines who is responsible for making disclosures, and is set out below.

Political participant	Membership of Political Party registered for 12 months or more*	Mutual Agreement and NSW Electoral Commission advised†	Person responsible
Political Party	State and LG registered, and unregistered parties	-	Party Agent
Member of Parliament	Yes (State Registered)	-	Party Agent
Member of Parliament	No	-	State Elected Member
LG Councillor	Yes	Yes	Party Agent
LG Councillor	Yes	No	LG Elected Member
LG Councillor	No	-	LG Elected Member
State Candidate	Yes (State Registered)	-	Party Agent
State Candidate	No	-	State Candidate
LG Candidate	Yes	Yes	Party Agent
LG Candidate	Yes	No	LG Candidate
LG Candidate	No	-	LG Candidate
State Group of Candidates	Yes, all candidates (State Registered)	-	Party Agent

Political participant	Membership of Political Party registered for 12 months or more*	Mutual Agreement and NSW Electoral Commission advised†	Person responsible
State Group of Candidates	Yes, some or all candidates although different parties (State Registered)	-	Party Agent of Lead Candidate's Party
State Group of Candidates	No	-	Lead Candidate
LG Group of Candidates	Yes, all candidates	Yes	Party Agent
LG Group of Candidates	Yes, all candidates	No	Lead Candidate ‡
LG Group of Candidates	Yes – some or all candidates, although different parties	Yes	Party Agent of Lead Candidate's Party
LG Group of Candidates	Yes – some or all candidates, although different parties	No	Lead Candidate ‡
LG Group of Candidates	No	-	Lead Candidate ‡
Third-party Campaigner	-	-	Official Agent
Associated Entity	-	-	Official Agent

* A 'State Registered' Political party is a party registered under the Electoral Act 2017. A political party must be registered for 12 months or more before the Party Agent can be the "person responsible" on behalf of a Candidate or Elected Member.

† A Mutual agreement – must be in place in order for a Party Agent to be the "person responsible" for a candidate or Councillor who is a member of a registered party. The agent and candidate or Councillor must mutually agree that the Party Agent will be the person responsible, and advise the NSW Electoral Commission of the agreement using the approved form.

‡ The Lead Candidate – is the candidate in the group whose name is first in the order of names in the Register of Candidates in relation to the group or whose name is first in the order of names of candidates on a ballot paper (whichever occurs first).

What happens if a disclosure is not lodged or is incorrect?

Breaching the legislative requirements for disclosures may constitute a criminal offence. The NSW Electoral Commission may issue warnings, penalties or prosecute offences including:

- failure to lodge a disclosure form by the due date
- making incomplete disclosures
- providing or withholding information knowing it will result in a false or misleading declaration by the person responsible for disclosure
- making a false statement in a declaration on a disclosure form
- withholding information relevant to a disclosure form.