

Fact sheet

Disclosing electoral expenditure

The following information applies to political parties, elected members, candidates, groups, third-party campaigners, associated entities, party agents and official agents. Information in this fact sheet is based on the provisions of the *Electoral Funding Act 2018*. Refer to the legislation for the full requirements and/or be guided by independent legal advice.

What is an annual electoral expenditure disclosure?

Electoral participants in New South Wales must disclose all electoral expenditure annually in relation to all State and local government elections. If you do not have any electoral expenditure to disclose, you must still submit a “nil” disclosure.

When must an annual electoral expenditure disclosure be lodged?

Electoral expenditure disclosures must be lodged within 12 weeks of the end of the annual period. The due date for submitting a disclosure of electoral expenditure incurred from 1 July 2022 to 30 June 2023 is **Friday, 22 September 2023**.

Who must lodge an annual electoral expenditure disclosure?

All political parties and electoral participants are required to lodge an annual electoral expenditure disclosure:

- Candidates, as well as the lead candidates of groups, elected members, political parties and associated entities must disclose all electoral expenditure incurred during the annual period, or lodge a “nil” disclosure if no electoral expenditure was incurred.
- Third-party campaigners must disclose all electoral expenditure incurred during the capped expenditure period for an election, or lodge a “nil” disclosure if no electoral expenditure was incurred in the capped expenditure period.

What is electoral expenditure?

Electoral expenditure is expenditure for, or in connection with, promoting or opposing, directly or indirectly, a party or the election of a candidate or candidates or for the purpose of influencing, directly or indirectly, the voting at an election, and which is expenditure of the following kinds:

- expenditure on advertisements in radio, television, internet, cinemas, newspapers, billboards, posters, brochures, how-to-vote cards and other election material
- expenditure on the production and distribution of election material
- expenditure on the internet, telecommunications, stationery and postage
- expenditure on employing staff engaged in election campaigns
- expenditure on office accommodation for staff and candidates (other than the campaign headquarters of a party or the electorate office of an elected member)
- expenditure on travel and travel accommodation for candidates and staff involved in electoral campaigning
- expenditure on research associated with election campaigns (other than in-house research)

- expenditure on raising funds for an election.

Electoral expenditure for a third-party campaigner is only expenditure that has the dominant purpose of promoting or opposing a party or candidate or influencing the vote at an election.

Detailed information about what constitutes electoral expenditure can be found on the NSW Electoral Commission's [website](#).

Who is responsible for making the disclosure?

Annual electoral expenditure disclosure forms must be completed, signed and submitted by the person responsible as set out in the table below, unless otherwise notified in writing by the NSW Electoral Commission:

Disclosure form type	Person responsible
Political Party	the party agent
Third-party campaigner or associated entity	the official agent of the third-party campaigner or associated entity
Member of Parliament (MP)	the party agent, if the MP is a member of a party that is registered for State elections or the MP, in all other cases
State election candidate	the party agent, if the candidate is a member of a party that is registered for State elections or the candidate, in all other cases Note: a dis-endorsed candidate may be responsible for their own disclosures
State election group of candidates	the party agent of the group's lead candidate, if group members are members of one or more parties registered for State elections or the lead candidate, in all other cases
Councillor or mayor	the councillor or mayor
Local government election candidate	the candidate (includes a candidate who is a member of a group)
Local government election group of candidates	the lead candidate of the local government group

How to submit an electoral expenditure disclosure form

Disclosure forms can be submitted online using [Funding and Disclosure Online](#):

1. [Log in](#) to Funding and Disclosure Online using your username and password, or [request access](#) (if you don't already have access)
2. On your dashboard you will be able to see the disclosures due and the disclosures you have started but not yet submitted
3. Go to the 'Disclosures' tab. Select the 'Start or continue a disclosure' quicklink
4. Follow these [instructions](#) to create and submit the disclosure, or these [instructions](#) to submit a "nil" disclosure
5. Follow these [instructions](#) to ensure that you review, e-sign and submit the disclosure correctly.

When submitting a disclosure using Funding and Disclosure Online, supporting documents (e.g. copies of receipts issued to donors) can be uploaded before the disclosure is submitted electronically.

For those unable to use Funding and Disclosure Online, disclosure forms are available for download on the NSW Electoral Commission's [website](#) from 1 July 2023. A disclosure form or "nil" disclosure form (if no expenditure was incurred) must be validly lodged with the NSW Electoral Commission by **Friday, 22 September 2023**.

A disclosure is validly lodged if it is lodged by the due date and:

- the correct form has been used
- it contains all the pages (even if some or all pages contain no disclosures) and
- it is completed, signed and dated by the person who is responsible for making the disclosure.

The disclosure must be lodged with the following supporting documents:

- copies of the invoices or receipts for each item of electoral expenditure and
- copies of any advertising material to which the expenditure relates (except for online advertising that is \$20 or less).

If electoral expenditure incurred by a registered party has been invoiced by the party to one or more of the party's endorsed candidates for a Legislative Assembly election, the following must be provided with each relevant candidate's disclosure:

- copies of the invoices issued to the candidate by the party
- copies of the original supplier invoices or receipts issued to the party
- if the expenditure incurred by the party was for the benefit of two or more candidates, evidence of the proportion of the expenditure allocated by the party to the candidate.

Were you a member of a group of candidates in the 2022-2023 financial year?

Separate "candidate" disclosures must be lodged for each candidate who is a member of a group. The person responsible for a candidate's disclosures must lodge the candidate's disclosure form. The person responsible for the group must lodge a separate "group" disclosure form.

Candidate disclosures: must include any electoral expenditure incurred by the candidate that is separate to electoral expenditure incurred by the group.

Group disclosures: must include any electoral expenditure incurred by the group that is separate to any electoral expenditure incurred by a group member.

Were you an elected member in the 2022-2023 financial year?

If a candidate was also a Member of Parliament, or a councillor or mayor, in the financial year, two disclosures must be submitted: an "elected member" disclosure and a "candidate" disclosure. If you were also the lead candidate of a group of candidates, three political donation disclosures must be submitted: an "elected member" disclosure, a "candidate" disclosure, and a "group" disclosure.

Electoral expenditure disclosed in an elected member disclosure does not also need to be disclosed in the candidate disclosure, and vice versa.

Can a disclosure form be amended?

Yes, a disclosure form previously submitted to the NSW Electoral Commission can be amended by the person responsible for the original disclosure or their successor. You can submit an amended disclosure using [Funding and Disclosure Online](#). If you are unable to use Funding and Disclosure Online, forms are available on request.

What happens after a disclosure is made?

Disclosures are kept by the NSW Electoral Commission for at least six years and are published on the NSW Electoral Commission's [website](#).

Disclosures may be subject to a compliance audit by the NSW Electoral Commission. You are required to retain complete and accurate records in relation to a disclosure for at least three years.

What happens if a disclosure is not lodged, is lodged late or is incorrect or incomplete?

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 validly lodge a disclosure form by the due date
- lodging an incomplete disclosure without a reasonable excuse
- providing or withholding information knowing it will result in a false or misleading declaration by the person responsible for the disclosure, or making a false statement in a declaration on a disclosure form.

A disclosure form is taken to be invalidly lodged if:

- the incorrect form is used or pages are missing from the form
- the form has not been signed by the person who is responsible for signing the form
- the declaration section of the form has not been properly completed including the date the declaration was signed.

More information

The rules that apply to electoral expenditure disclosures are determined by the *Electoral Funding Act 2018*, available in full at www.legislation.nsw.gov.au. Penalties apply for non-compliance.

More information about electoral expenditure disclosures is on the [NSW Electoral Commission's website](#).

For further information, contact us on 1300 022 011 or at fdc@elections.nsw.gov.au.