

Donation Disclosure - Campaign donation returns Supplementary Elections Local Government

Disclaimer: This factsheet is a general overview provided by the Northern Territory Electoral Commission (NTEC). Please consult the legislation and seek independent legal advice as necessary. Unless specified otherwise, all references are to the Local Government Act 2019 and Local Government (Electoral) Regulations 2021.

Why are there donation disclosure requirements?

Donation disclosure requirements are in place to increase the transparency of election campaigns and to reduce undue influence in the electoral process.

A candidate must not accept a donation or loan from a person or entity during the disclosure period unless the candidate knows the details for the campaign donation return for the donation or loan.¹

What is a campaign donation return?

Candidates must report on donations and loans received during the disclosure period through a *Campaign donation return*. Only one return is required, and it is due after the election.

What are the key dates?

Key financial disclosure dates for the 2025 Local Government Election are:²

- Disclosure period starts: 1 July 2024
- Election day: 29 November 2025
- Disclosure period ends 29 December 2025
- **Campaign donation return due: 7 February 2026**

Who needs to submit a return?

Candidates must submit a return if, during the reporting period, they:³

- Receive **donations of \$200 or more**, cumulatively, from a donor (person or entity)
- Take out **loans of \$1,500 or more** that are not from an Authorised deposit-taking institution

Candidates must submit a return if they reach these amounts, even if the election is uncontested.

No return is required if donations/loans received are below these amounts.⁴

¹ See section 150 Local Government Act 2019

² See section 149

³ See section 148

⁴ See section 148(3)

How do you submit a return?

To complete the return, go to the NTEC website (ntec.com.au) and complete the templated Excel spreadsheet.⁵ If all the information needed to complete the return is unavailable by the due date, submit a return with what is available and explain why the return is incomplete.

Returns received will be published on the NT Electoral Commission website.

What must be included in a campaign donation return?

The return form guides candidates on providing the required details of the donations and loans, including:⁶

- the amount or value of each donation
- the date the donation was made
- the details (name and address) of the donor/s
- the amounts and terms of any loans
- the details (name and address) of the lender/s of the loan

When receiving a donation or loan, candidates must collect the **name** and **address** of the person or entity providing the donation. The address must be a **residential** or **postal** address, **an email address is insufficient**.⁷

A candidate **must not accept** a donation or loan from a person or entity unless the candidate knows the details of the person or entity.⁸

Additional details are required if the donation or loan is from an unincorporated association other than a registered industrial organisation, a trust fund or the funds of a foundation.⁹

What is a donation?

A donation is when a person or organisation gives money, services, expertise or something else belonging to them without expecting equal value in return.¹⁰ Donations include monetary transactions and non-monetary transactions, known as gifts-in-kind.

Examples of donations are:

- money
- provision of free or discounted goods and services
- free use of premises
- wages paid by an employer for a supporter campaigning during work time

⁵ See section 148(2)

⁶ See section 151

⁷ See section 147

⁸ See section 150

⁹ See section 147

¹⁰ See section 147

- a supporter paying a supplier directly for advertising for a candidate (for example, buying corflutes, creating ads or buying distribution time).

Volunteer labour is not considered a donation if a person works outside their regular business hours or while on leave and is not paid.¹¹

The value of a gift-in-kind can be calculated by considering the following:

- recommended retail price of the good/service
- price of comparative goods or services
- fair market value if both sides have reasonable knowledge of the gift and there is no pressure to complete the transaction.

Donations do not include:

- using your own money as a candidate
- disposition of property by will
- a donation made to a candidate for non-election-related purposes.

Examples	Gift
A candidate orders \$1,000 worth of flyers. The distributor supports the candidate and offers a 25% discount, only charging \$750.	\$250 donation
10 spots for election ads are purchased on a local TV station at a total value of \$1,000. Any customer who buys at least 10 ads gets 10% off, so the total cost is \$900.	Nil
A car rental provider provides free use of a rental car (RRP \$200 per day) for 10 days	\$2,000 donation
A professional billboard is provided free to a candidate for 30 days, the usual cost for advertisers is \$100 per day.	\$3,000 donation
A supporter pays a casual staff member \$200 to distribute how-to-vote cards on polling day to electoral participants.	\$200 donation from the supporter

What if you are crowdfunding?

Crowdfunding means raising funds from many people, typically via the Internet. **The same disclosure rules apply to crowdfunding as with any other donation.** When selecting crowdfunding platforms, you must complete your own research. In March 2025, NTEC conducted preliminary research, as outlined below.

- MyCause and Chuffd: name and residential address fields can be set as mandatory, and even when donors elect to be anonymous, the data is passed on to the organiser.
- GiveNow, GoFundMe and Patreon: the platform cannot guarantee that the name and address are collected.

What is a loan?

¹¹ See section 147

A loan means any of the following:¹²

- 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
- a transaction (whatever its terms or form) that in substance effects a loan of money.

Loans entered into with an Authorised Deposit-taking Institution (ADI) do not need to be disclosed in a campaign return.¹³

Scenario	Gift
A candidate borrows \$3,000 from a friend to finance their campaign, the amount will be repaid after the election	\$3,000 reportable loan
A candidate borrows \$4,000 from Westpac Bank (Registered ADI) to finance their campaign	Does not need to be reported

Record Keeping

Candidates must keep and maintain records for a period of 4 years.¹⁴

Compliance review

The *Local Government Act 2019* states that the investigation provisions regarding compliance with election financial disclosure requirements from the *Electoral Act 2004* (sections 216 to 219) apply to local government elections.¹⁵

These provisions allow the NTEC to commence an investigation where it has reasonable grounds to suspect that a candidate has committed an offence (see offences and penalties below) and considers it necessary to investigate.

Offences

Financial Disclosure

Act	Offence	Maximum penalty
Section 154(1)	Failing to lodge a campaign donation return	Individual: 100 penalty units (\$18,500) <i>Infringement notice: \$100</i>
Section 154(2)	Lodging an incomplete campaign donation return in contravention of regulations	Individual: 100 penalty units (\$18,500) <i>Infringement notice: \$100</i>

¹² See section 147 (referencing section 176 of the *Electoral Act 2004*)

¹³ For the list of ADIs, see <https://www.apra.gov.au/register-of-authorized-deposit-taking-institutions>

¹⁴ See section 151(4)

¹⁵ See section 156

Regulation 74(2)	Making a misleading statement to an authorised officer	Individual: 20 penalty units (\$3,700) <i>Infringement notice: \$100</i>
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Version	Date	Author	Changes made
1.0	12 May 2025	Chris Brack, Financial Disclosure and Compliance Manager	New factsheet

