



Donors

Definition

Under the changes to the Act a person who has donated more than \$1500 of gifts to a candidate or a registered political party in a financial year must disclose this to NTEC within 60 days after the end of the financial year.

Previous reporting requirements

Currently, disclosure thresholds for donations to candidates and donations to registered parties are different. A person who has made more than \$1500 of donations to a party in a financial year must disclose these donations to NTEC within 20 weeks of the financial year.

A person who has made over \$200 worth of donations to a candidate over the disclosure period for an election (which could be up to four years) must provide a return disclosing donations within 15 weeks after election day.

New obligations

The disclosure thresholds for donations made to candidates and registered parties will be aligned to \$1500 per financial year.

Volunteer labour

Changes to the definition of 'gift' in the Act clarify that a gift does not include volunteer labour that is conducted outside of a person's normal working hours or while on leave, and is not remunerated.

People who are being paid by their employer and not taking leave will be considered as an in-kind gift and the value of donations of labour of this kind must be disclosed if over the threshold.

Reporting timetable

REPORT	PERIOD	DUE	PUBLISHED	DISCLOSURE THRESHOLD
ROUTINE				
Annual return – gifts to candidates / registered parties	Financial year	60 days	As soon as practicable	\$1500

Transitional arrangements for 2020 election

Currently under section 193 of the *Electoral Act 2004*, a person who has made over \$200 worth of donations to a candidate during the disclosure period for an election must provide a return to NTEC within 15 weeks after election day.

Under the changes, the disclosure period is taken to end on 31 December 2019, with the reports due within 60 days.

A person who has provided donations totaling over \$200 to a candidate in the 2020 election from 30 days after the 2016 election day to 31 December 2019, must disclose donations by 29 February 2020. A candidate in the 2020 election is a person who was a candidate in the previous election, or is endorsed, declared or announced for the 2020 election.

Donations made after 1 January 2020 will be subject to the new disclosure requirements in the Act.