



**Northern Territory
Electoral Commission**
EVERY vote counts!

Financial Disclosure Handbook



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Glossary

The description of terms in this glossary may differ from the formal meaning given in the [Electoral Act 2004](#).

Term	Description
Anonymous donations	Gifts where the donor's name or address was not known to the person receiving the gift when the gift was made. (Anonymous donations of \$1,000 or more are debts to the Territory).
Associated entity	An organisation controlled by, or operating for, the benefit of one or more registered political parties. This includes organisations that are independent of, but primarily for the benefit of a party. It includes companies holding assets for a political party, investment or trust funds, and fundraising organisations, groups and clubs.
Broadcaster	The ABC, SBS and any holder of a licence within the meaning of the <i>Broadcasting Services Act 1992</i> or a provider of a broadcasting service under a class licence under that Act.
Campaign committees	The transactions of campaign committees of endorsed candidates must be included in the annual returns of a party.
Candidate	A person standing for election to the NT Legislative Assembly.
Capital contribution	A capital contribution is a deposit to the capital, equity or funds of an associated entity, for example an injection of shareholders' funds into a company or a contribution to the principal of a trust. A payment made to a registered political party from an associated entity must be disclosed as a capital contribution.
Cash accounting	Annual returns are to be compiled on a cash basis, that is only actual, completed transactions are disclosed. A payment by cheque is reported when the cheque has been presented and money has actually changed hands, not when it is written.
Detailed disclosure	The full name, address and the total value of transactions must be disclosed for each person reaching the disclosure threshold for receipts or debts, and for all people making capital contributions.
Disclosure period for an election	<p>Independent candidate – commences day candidature announced or day nominated, whichever is the earlier.</p> <p>Newly endorsed party candidate – commences from the date of endorsement.</p> <p>Candidate from the previous election nominating again – commences 30 days after the previous election day.</p> <p><i>NOTE: The disclosure period ends 30 days after election day.</i></p>
Disclosure threshold	<p>Receipts of \$1,500 or more, debts totalling \$1,500 or more, and all capital contributions must be disclosed in detail.</p> <p><i>The disclosure threshold under NT legislation is lower than that under Commonwealth provisions.</i></p>
Donation	<p>Any gift, whether of money or 'gifts-in-kind' for example a disposition of property or provision of a service for which no payment, or an inadequate payment, is received.</p> <p>The term includes cash and non-cash/gift-in-kind transactions, but does not include commercial transactions or volunteer labour.</p> <p>A discount given on an electoral advertisement which was not made on commercial grounds would be considered a donation.</p> <p>Donations of \$200 or more to a candidate or \$1,500 or more to a political party must be disclosed to the NT Electoral Commission on the appropriate return.</p>

Glossary cont.

Term	Description
Donor	A person or organisation other than a registered political party and its associated entities, a candidate, broadcaster or publisher who is under an obligation to lodge a disclosure return for example donors of \$1,500 or more to political parties, and lobby groups advertising during an election campaign.
Election period	The period from the issue of the writ to the return of the writ inclusive. Electoral advertisements broadcast or published during the election period must be disclosed in a return lodged with the NT Electoral Commission.
Electoral advertisement	An advertisement which is intended or likely to affect voting in an election. It includes campaign advertisements run during the election period for political parties and candidates <i>plus</i> advertisements run by persons or organisations stating their position on an election issue and/or advocating that electors vote in a certain manner. Electoral advertisements must be disclosed in a return lodged with the NT Electoral Commission. Advertising by government agencies that contains electoral matter must also be disclosed.
Electoral expenditure	The following categories of campaign expenditure incurred on goods or services: <ul style="list-style-type: none"> • broadcasting electoral advertisements • publishing electoral advertisements • displaying electoral advertisements • production of campaign material • direct mailing • opinion polling and election research. Where electoral expenditure totals \$200 or more, it must be disclosed in a return following each election or by-election.
Electoral matter	Matter that is in printed or electronic form that is intended or likely to affect voting at an election. It includes, but is not limited to, matter that contains an express or implicit reference or comment on the election, the performance of the Government or the opposition, the performance of an MLA or former MLA, the performance of a political party in the election or an issue submitted to, or otherwise before, the electors in relation to the election.
Financial controller	The person responsible for lodging the annual return of an associated entity. The financial controller is the company secretary, the trustee of a trust or, in other cases, the person responsible for the accounting records.
Financial institution	A bank, credit union, building society or a special service provider registered with Australian Prudential Regulation Authority
Gazetted body	A person or body specified by the NTEC in the Northern Territory Government Gazette. Donations to a gazetted body may need to be disclosed in a return to the Commission.
Gifts-in-kind	Non-cash donations for example receipt of assets or services, discounts other than in the normal course of business and non-commercial or excessive payment for goods or services (including membership) are cash donations for disclosure purposes. <i>Examples of gifts-in-kind may include free legal advice by a law firm and the donation of items or services as raffle prizes, but not volunteer labour of party members.</i> Gifts-in-kind must be disclosed at the appropriate value - normally this is the commercial or sale value of the item or service. Internal party transactions Transactions between party units within a NT political party. <ul style="list-style-type: none"> • Internal party transactions are NOT disclosed, and • Transactions with a party unit from the Federal or another State or Territory branch of the same party MUST be disclosed.
Journal	A newspaper, magazine or other periodical, whether published for sale or distribution without charge.
Loan	A loan is an advance of money, provision of credit or other financial accommodation, a payment with the expectation of repayment or a transaction, which has the effect of a loan of money. A loan of \$1,500 or more must be disclosed (each credit card transaction is a single loan) as a receipt, and details of the source, terms, and conditions disclosed where the loan is not from a financial institution.

Glossary *cont.*

Term	Description
Party agent	A person appointed by notice in writing to the NT Electoral Commission by the relevant branch of the party. A party agent does not automatically become an agent for candidates of the party.
Party unit	A generic term used to describe all sections of a political party including its local branches, and campaign committees.
Period of disclosure	Annual returns cover the financial year 1 July to 30 June.
Public inspection	Copies of all disclosure returns become available for inspection by the public at the NT Electoral Commission's Darwin Office <ul style="list-style-type: none"> • Annual returns are available from 1 March, and • Election returns are available at the start of the 25th week after election day.
Registered officer	The person registered with the NT Electoral Commission who has the authority to nominate candidates. The nominated registered officer does not change until the NT Electoral Commission is formally notified of a replacement.
Registered political party	A political party registered with the NT Electoral Commission. (<i>Registration with a State/Territory electoral commission does not confer federal registration.</i>) Political parties not registered with the NT Electoral Commission are treated as donors for disclosure purposes.
Related bodies corporate	Related bodies corporate are considered to be a single entity for disclosure purposes. Related status is determined under the <i>Corporations Law</i> .
'Return' form	A form in which a person with a disclosure obligation sets out the information required to be disclosed. For example, the Electoral Act requires that disclosures of electoral advertisements be made on the prescribed form. Forms and handbooks are available from the NT Electoral Commission or can be downloaded from the NTEC website.
Third parties / third-party campaigner	A term used to describe a person or organisation, <i>other than a registered political party, candidate, associated entity, broadcaster or publisher</i> , who is under an obligation to lodge a disclosure return for example donors of \$1,000 or more to a candidate and/or lobby groups during an election campaign.
Transaction threshold	Only individual transactions of \$1,500 or more are counted when calculating the disclosure threshold for receipts.
Volunteer labour	Volunteer labour does not need to be disclosed as a donation. The donation of unpaid time by a person is considered volunteer labour where it is provided by an office-holder of the party or a party member, or any other person where that service is not one for which that person normally receives payment.

Introduction

The [Electoral Act 2004](#) (the Act) contains provisions which set in place a scheme requiring disclosure of certain financial information by participants in the electoral process.

The purpose of the financial disclosure scheme is to:

- a) establish a transparent electoral expenditure and disclosure regime
- b) increase the transparency of election campaigns
- c) reduce undue influence in the electoral process; to promote the accountability of, and compliance by, registered parties, MLAs, candidates, associated entities, third-party campaigners and donors.

The Northern Territory (NT) financial disclosure scheme requires the following participants to lodge financial disclosure returns with the Northern Territory Electoral Commission (NTEC) within a specified timeframe and for those returns to be made publicly available:

- candidates
- registered political parties
- associated entities
- donors to political parties
- donors to candidates
- third-party campaigners

Legislation reform

The purpose of the 1 January 2020 reforms is to ensure transparent electoral expenditure and timely disclosure of political donation. They are designed to further increase the transparency of election campaigns and reduce undue influence in the electoral process.

Changes have been made to election disclosure laws. The new reforms affect political parties, their associated entities, candidates and third-party campaigners.

The key features of the changes are:

- an indexed cap (currently \$41,600) on electoral expenditure per seat and increased transparency of political donations, particularly in election years, to maximise the availability of up-to-date information that can be accessed by the public
- candidates and/or political parties are required to operate a Territory campaign account for NT election purposes with an authorised deposit-taking institution (ADI)
- a third-party campaigner in the NT is a person who, or entity that, incurs or expects to incur more than \$1,000 of political expenditure during the capped period, but does not include a candidate (as defined in this document), a registered political party or an associated entity.

Background

The NTEC provides the public with information which can assist them in participating in the electoral process. Under the Act, the NTEC is also responsible for making publicly available certain financial information from participants in the electoral process. Such information allows voters to make judgements knowing who donates to political participants and to what extent.

To this end, the important components of disclosure as required by Part 10 of the Act are:

- **identity** – the names and addresses of the true participants in a transaction, such as the source and recipient of a donation, clearly identified
- **value** – the true value is accorded to a transaction
- **date** – a precise date can be important information for the public (e.g. if donations from an entity precede or coincide with the making of a decision).

Failure in any one of these components can undermine openness and transparency in the political financial activity of electoral participants.

Purpose

This guide has been developed to provide information on the approach the NTEC takes in ensuring that those required to make financial disclosures meet their obligations and comply with the financial disclosure provisions of Part 10 of the Act.

Entities such as registered political parties, donors, MLAs, associated entities, candidates and third-party campaigners will need clear understanding of the legislation requirements to be met, and the NTEC's role and responsibilities under the law.

The purpose of this policy is to maintain public confidence in the integrity of the NT's electoral disclosure scheme, to promote transparency in the scheme's administration and enforcement, and to provide a standardised set of procedures to ensure that the Electoral Commissioner's interaction with all political entities operating in the NT remains impartial, fair and consistent.

The Electoral Commissioner considers that a regulatory system such as the disclosure scheme for NT Legislative Assembly elections requires regular compliance reviews to ensure that disclosures are being made in accordance with the law.

This document outlines the process for regular compliance reviews of financial disclosures made by political entities operating in the NT.

The Electoral Commissioner considers that compliance reviews must be conducted by politically neutral bodies. They must also be standardised and comprehensive to ensure impartiality, fairness and consistency in the reviews and their findings.

Users of this policy should note that the disclosure requirements outlined in this document are intended as a summary only and should not be regarded as a final statement of law. Individuals and organisations are encouraged to obtain a copy of the Act and to seek their own legal advice if necessary.

Audience

The target audience for this document includes:

- staff of the Northern Territory Electoral Commission
- registered political parties and their branches
- associated entities
- candidates
- donors to candidates
- donors to political parties
- third parties campaigners
- Northern Territory Legislative Assembly
- voters
- the media
- academia

Definitions

Associated entity: an entity that:

- a) is controlled by one or more registered parties; or
- b) operates wholly or to a significant extent for the benefit of one or more registered parties.

A candidate, in an election, is a person:

- a) declared to be a candidate for the election under section 37; or
- b) who has been selected, or has won party endorsement, by a registered party to be a candidate in the election; or
- c) who has publicly announced that they will be a candidate for the election; or
- d) who contested the last general election or an election since the last general election.

A gift is made by a person to someone else without consideration of its monetary value, and includes the provision of a service, but does not include:

- a) A disposition of property by will
- b) An annual subscription paid to a registered party for a person's membership of the party
- c) Volunteer labour that is:
 1. Conducted outside a person's normal working hours or while the person is on leave; and
 2. Not remunerated
- d) A private gift to a candidate for the candidate's personal use which the candidate has not used, and will not use, solely or substantially for a purpose to an election.

Political expenditure: expenditure incurred in promoting or opposing a candidate or a registered party.

Political party: an organisation (whether incorporated or unincorporated) an object or activity of which is the promotion of the election to the Legislative Assembly of a candidate or candidates endorsed by it.

Third-party campaigner: a person who or entity that incurs or expects to incur more than \$1,000 of political expenditure during the capped expenditure period, but does not include a candidate (as defined in this document), a registered political party or an associated entity.

Review of policies and procedures

This policy is subject to ongoing revisions to reflect legislative amendments and to adopt the best monitoring and compliance practices. The policy is to be published on the NTEC website. The policy published online is considered to be the current version.

Publication

The NTEC will publish a summary at the end of each financial year, as part of the annual report, to provide a general overview of:

- The number and type of entities that submitted an annual or election return during the financial year
- The number of entities that submitted regular gift returns during the financial year, as well as the number of gifts represented in these returns
- A generalised overview of the assessment process, including the number and type of discrepancies noted by the NTEC during processing and the number of issues satisfactorily resolved at either the disclosure or compliance review stage
- The number and types of discrepancies that were escalated to an investigatory stage
- A general overview of the number and type of potential breaches that were brought to the Electoral Commissioner's notice outside of the disclosure and compliance review processes, including the manner in which they were raised and any subsequent action undertaken.

Administering financial disclosure

Key features

This section describes the election gifts, expenditure and financial disclosure scheme that operates under the Act with respect to NT Legislative Assembly elections.

The election gifts, expenditure and financial disclosure scheme has three components:

- donations to election campaign and expenditure
- limits on the amount of expenditure that may be incurred
- disclosure of financial transactions by registered political parties, donors, candidates, associated entities, candidates and third-party campaigners.

The scheme can facilitate the conduct of free and fair elections by:

- preventing corruption and undue influence through disclosure of the sources of private funding
- providing transparency in the finances of political participants to inform the electorate of the sources of political funding
- providing a fairer campaign environment by capping expenditure on election campaigns.

Identifying those with disclosure obligations

Political entities operating in the NT are required to submit regular financial disclosure returns to the Commission. These returns include electoral disclosures made by all political entities that contested an election or incurred electoral expenditure during the electoral period, annual returns made by political parties, candidates and associated entities, and regular gift returns submitted by party groups, non-party MLAs or candidate groupings.

The NTEC, within its powers, actively works to identify and notify those with disclosure obligations. They are identified through various means as described in the following paragraphs.

Registered political parties, territory branches of registered political parties, candidates and MLAs are known to the NTEC either through a process of registering (political parties) or nominating as a candidate for the NT Legislative Assembly elections or by-elections.

Associated entities become known to the NTEC through registration, identification by a registered political party or another person, or by the NTEC making enquiries and or conducting an assessment or investigation of an entity to establish whether it is an associated entity.

Donors to political parties and candidates either self-identify or are identified by the NTEC examining the disclosure returns of the recipients of their donation, or through compliance review activity.

The NTEC actively monitors third-party activities, state/territory financial disclosure websites, and the media to identify third parties that may have incurred political expenditure required to be disclosed. Third parties are required to [register](#).

If an entity does not identify as a third-party campaigner; and

- incurs electoral expenditure for an election by or with the authority of this entity;
- this expenditure was not with the written authority of a registered party, an associated entity or a candidate in the election;

then there is an obligation to lodge a disclosure return.

This disclosure return must be lodged before the end of 60 days, after election day, in the approved form stating details of the expenditure. A return is not required if the total amount for electoral expenditure incurred does not exceed \$200.

Disclosure process

The NTEC will prepare an itemised list for entities of any discrepancies noted during the processing of disclosure returns, including the remedial action required of the entity.

Preliminary review and assessment

Although the Electoral Commissioner has the authority to impose sanctions or commence prosecution against political entities that appear to have committed an offence under the Act, the NTEC's role is also to provide education and guidance to help political entities understand and meet their financial disclosure requirements. The emphasis at the preliminary review and assessment stage is on providing opportunities for the Commission to identify any discrepancies and/or failings made by entities and to allow them to redress the issues within a specified timeframe.

A preliminary review and assessment involves:

- reviewing documents available to the Commission
- seeking further information or clarification.

Note that the latter is on a co-operative basis and does not constitute a formal investigatory stage. It is expected that the majority of issues will be resolved at this stage, with no further action deemed necessary.

However, the Commission may decide to escalate a matter in line with the principles of enforcement or if the Commission considers that a formal investigation is necessary in order to ascertain all the facts and circumstances surrounding a potential or suspected breach. Similarly, a matter may progress immediately to the investigation stage if the matter is considered time critical or if the Commission considers it is in the public interest to do so.

The NTEC administers Part 10 of the Act as one of its primary responsibilities. This work includes:

- managing the receipt, processing and publication of financial disclosure returns
- reviewing financial disclosure returns to determine whether they are accurate and complete
- investigating contraventions, or possible contraventions, of the financial disclosure provisions
- determining whether entities are associated entities or third-party campaigners and therefore have disclosure obligations

The NTEC has authority to undertake investigations concerning compliance with the disclosure obligations contained in Part 10 of the Act. This authority exists so that the public may have some assurance that those with disclosure obligations are meeting them.

The elements necessary for disclosures to meet the legislative objectives are:

- timeliness – the required lodgement date and the public release date must be met
- completeness and accuracy – a return should be a complete and accurate representation of the required information.

Compliance review process

The Electoral Commissioner conducts compliance reviews of disclosures and financial records after elections and the receipt of annual returns. These reviews, although subject to the formal investigation procedures prescribed by the Act, are not generally considered part of the investigation stage of this policy. Rather, the role of these routine examinations is to serve as a risk minimisation strategy during the monitoring and assessment stage.

Although entities are legally obliged to follow the terms of an investigation notice, the emphasis remains on voluntary co-operation with the entities involved.

The Electoral Commissioner may decide, based on the processing of regular disclosure returns, to extend the review process to additional entities. A distinction will always be made between any such review being treated as an extension of the routine monitoring and assessment process, and a review that constitutes part of the investigation stage.

Allegations

Allegations of non-compliance should, where practicable, be made to the Commission. Allegations are to be made in writing. In the event that the details of the person making the allegation are provided to the NTEC, the Commission will not publicly disclose the name of the individual or organisation making the allegation. Both the subject of the complaint and the complainant will be informed of the outcome of any initial assessment conducted by the Commission and/or of any decision made to escalate the matter to the investigation or enforcement stage.

Investigation

An investigation will commence when the Commission:

- has reasonable grounds to suspect that a person or organisation has committed an offence (s 215) under the Act, and
- considers that it is necessary to examine and assess relevant records and/or interview relevant individuals.

The purpose of an investigation is to obtain sufficient evidence to establish:

- whether or not a breach of the Act has occurred and, if so,
- the facts surrounding the breach.

If the investigation establishes a breach, the evidence collected will assist the Electoral Commissioner to determine whether an enforcement response is warranted and what form any such enforcement action should take.

Under sections 216 and 218 of the Act, the Electoral Commissioner is authorised to issue an Investigation Notice to an entity's financial representative requiring them to produce documents or other evidence at a set time and place, or to attend at a set time and place for a formal interview. The time prescribed in such notices must be no earlier than 28 days after the notice is given.

The timeframe involved in conducting an investigation is dependent upon a number of factors, including the complexity and severity of the suspected breach.

Media requests for information

To avoid compromising the investigation, the NTEC does not provide any ongoing commentary, including on the source of the allegation, inquiries and investigations it may be undertaking. The NTEC will, however, advise the outcome of an investigation to parties or entities involved. It may also publish the outcome of the investigation on the NTEC website.

In response to media enquiries made during the assessment or investigatory stages, the NTEC will confirm general facts about a case or matter, but will not speculate or comment on the investigation's outcome.

The NTEC may issue a media release at the enforcement stage if it believes it is in the public interest.

What is electoral expenditure?

In an election, electoral expenditure is defined as expenditure incurred during the capped expenditure period on any of the following:

- publishing, broadcasting, posting or displaying an electoral advertisement in any form, on any platform or at any venue or place
- producing an electoral advertisement that is published, broadcast, posted or displayed as above
- designing or producing any printed electoral matter to which Part 13, Division 1 Subdivision 2 applies that is published, communicated or distributed
- producing or distributing electoral matter that is addressed to particular persons or organisations
- opinion polls or other research about the election.

Record keeping

It is unlawful to receive certain gifts and loans unless details are recorded.

It is unlawful for the following persons, or a person acting on behalf of the following, to accept a gift of the prescribed amount or more unless the name and address of the donor are known or provided to the recipient (s 197 of the Act):

- a) Relevant entities (registered political party, associated entity, or third-party) – prescribed amount \$1,000.
- b) A candidate – prescribed amount \$200.

The recipient must have no grounds to believe that the name and address the donor provided are not true.

It is unlawful for a registered party or candidate, or a person acting on their behalf, to receive a loan of \$1,500 or more (other than a loan from an authorised deposit-taking institution) unless the name and address of the lender, and the terms and conditions of the loan are recorded (s 190(2) of the Act).

If the donor or lender is not a natural person, then additional details must be recorded.

- a) For an association, you must also record the names and addresses of the members of the executive committee.
- b) For a trust or foundation, you must also record the names and addresses of the trustees.
- c) For a body corporate, you must also record the names and addresses of the members of the board, and the names of any related body corporate.
- d) For a loan from a registered industrial organisation, you must also record the names and addresses of the members of the executive committee.

Retention of records

You must also ensure that you keep records for the required time period. If you have a document that contains information relating to a matter that has been or should be set out in a return lodged with the Electoral Commissioner, you are required to retain those records for at least four years. The four year period starts on the day of the election to which the return relates.

Disclosure

The disclosure threshold should not be confused with the record-keeping threshold.

Gifts and loans are only required to be disclosed in a return if they total more than:

- a) \$200 for a gift to a candidate or
- b) \$1,500 for a gift to a registered party, an associated entity or a third-party campaigner

Agents are required to notify donors of the requirement to lodge a donor return (ss 193, 196A of the Act).

Gifts and loans to candidate

Gifts or loans made to a candidate do not need to be disclosed if:

- a) the gift or loan was made in a private capacity to a candidate for their personal use, and
- b) the candidate has not used, and will not use, the gift or loan solely or substantially for a purpose related to an election.

Gifts and loans to candidates are to be aggregated:

- a) Gifts of more than \$200 (excluding private gifts) made by the same person during the disclosure period are to be aggregated and are treated as one gift.
- b) Loans of more than \$1,000 (excluding private loans) made by the same person during the disclosure period are to be aggregated and are treated as one loan.

Examples of gifts

If a winning bid item in an auction is higher than the actual value of the item, the difference, is considered a gift. For example, a vintage bottle of champagne is worth \$1,000 but the winning bid is \$5,000. The difference between the value and the amount paid for the champagne (\$4,000) is treated as a gift from the winning bidder.

Tickets to functions or fundraising events may be gifts if the price exceeds the value of what the attendee receives.

Membership fees (excluding fees for membership of a political party) may also be considered a gift.

Membership fees paid to industrial organisations will not usually be a gift, but substantial membership fees paid to an organisation may be considered a gift, depending on the services the member receives in return.

Similarly, a sponsorship may be considered a gift if the value of the sponsorship is not equal to the goods or services provided in return. For example, if an organisation is holding an event and receives a \$20,000 sponsorship and the only benefit the sponsor receives is a banner displayed at the event, this would likely be considered a gift.

The guiding principle for determining a gift is the answer to this question:

“Is the person receiving ‘adequate consideration’ in return, i.e. is the person receiving something equal in value to the price paid, or the goods or services provided?”

Gifts-in-kind

Written evidence

These are goods, assets or services for which there is no payment (in cash or kind) or a payment is made that is less than the true value. These donations need to be disclosed at their proper values – normally, the commercial or sale value of the item or service as evidenced by independent quotations, comparative advertisements or expert assessment.

Examples of in-kind donations include:

- a) free services or services provided at a discount to the commercial rates normally charged by the service provider (e.g. for legal advice, accounting services or web/IT services).
- b) supply of free or discounted use of commercial premises and/or associated utilities.
- c) wages or salaries (including on-costs) incurred by an employer whose employee works for a candidate during normal working hours while continuing to receive salary or wages from the employer (but not if the employee takes paid leave to work for the candidate)
- d) free use of a motor vehicle, or provision of free fuel or servicing of a motor vehicle

- e) free or discounted time or production services by a broadcaster
- f) free or discounted advertising by a publisher or advertising production service
- g) free or discounted printing, typesetting or associated services

The value of an in-kind gift must be recorded. The value given to a gift-in-kind must be fair and reasonable.

Determining the value

Methods for determining the value of a gift-in-kind:

- a) The recommended retail price for the gift.
- b) The price of comparative goods or services.
- c) Fair market value, i.e. the price that an interested buyer and seller would agree upon given the following:
 - transaction is at arms-length
 - neither side is pressured into the transaction, and
 - both sides have reasonable knowledge of the gift.
- d) Expert valuation.

Examples

Volunteer labour does not include labour a person performs as part of their profession or trade, or would otherwise be paid for in the ordinary course of their work.

For example, a graphic designer might design a candidate's campaign materials for no charge. This service is a gift and the price the designer would normally charge for such work must be recorded as the value of the gift.

Discounts provided in excess of any commercial discount available in the ordinary course of business, are considered gifts.

For example, a party receives a 15 per cent discount for a bulk stationery order. The 15 per cent discount is available to anyone who purchases in bulk. That discount is not a gift.

On the other hand, if a butcher provides a 50 per cent discount on meat products for a party fundraiser, and no discount is normally available on such purchases, that 50 per cent discount is a gift.

The amount of the discount must be recorded as the value of the gift.

Here are some examples of how the value of a gift-in-kind can be determined:

- a) A person donates a new car to a party. You might check a local dealership's website for the recommended retail price of the same car and record that as the value of the gift.
- b) A person provides a party a free two-week stay at their holiday home for the period 9–23 May as an auction prize. You might perform an internet search for prices of comparable holiday rentals in that area for 9–23 May and use a comparative price as the value of the gift. For example, a similar property charges \$500 per night for the same period. You might then record the value of the gift as \$7,000. If the winning auction bid was \$15,000, then \$8,000 must be recorded as a gift from the winning bidder.
- c) A person provides a candidate free use of commercial premises for campaign activities. The market rent could be used to determine the value of the gift.
- d) An artist donates one of their works as an auction prize. The artist values this piece at \$3,000 based on sales of their earlier works. You might record the value of the gift as \$3,000. Alternatively, if the artist cannot determine the value of their work, you might need to obtain an expert valuation.

Loans

A loan is broadly defined to include advances, credit, finance and amounts with an obligation to repay. Each credit card transaction is an individual loan for these purposes. The records to be kept are the terms and conditions of the loan and details of the lender.

Terms and conditions

The terms and conditions that must be recorded are not defined in the Act, but should include matters such as the loan documentation, including the amount, interest rate and repayment terms.

It is unlawful for records not to be kept of loans of \$1,500 or more received from a person or entity other than a financial institution. If the records are not kept, the amount of the loan is recoverable by the Territory.

The disclosure return requires details of the people and organisations who have lent \$1,500 or more.

Reporting

The NTEC provides a report (s 313) to the Speaker each year of the Commission's operations, which includes details about the financial disclosure and compliance functions in accordance with the Act.

Further general information about the funding and disclosure provisions of the Act including the NTEC's administration of those provisions can be found on the NTEC's website.

[See attachment A](#) – Returns schedule

Compliance

Part 10 of the Act outlines financial disclosure provisions relating to donations, electoral expenditure and reporting that are incumbent on candidates, registered political parties, and associated entities.

Section 215 of the Act contains penalties for offences against disclosure provisions and failure to comply with legal requirements. The NTEC may pursue these provisions through the courts where other reasonable avenues to resolve matters are exhausted.

Part 10 of the Act requires candidates, registered political parties and their associated entities, third-party campaigners and donors to disclose information to the NTEC regarding political contributions and electoral expenditure above certain thresholds.

All disclosure returns are made available for public inspection on the NTEC website.

NOTE: The NTEC has prepared this handbook and a number of forms to assist parties, candidates, donors and other affected persons to comply with the disclosure provisions of the Act. While the handbook is intended as a user-friendly guide to the disclosure requirements, it does not substitute for specific legal advice on detailed compliance issues. Users are urged to seek their own independent advice where necessary.

Territory campaign account

The changes to the Act introduce a new requirement for candidates and parties to keep a separate Territory campaign account for electoral purposes (s 213A-E). All donations and electoral expenditure in relation to the Northern Territory Legislative Assembly elections must be processed through this account.

The agent of a registered political party or candidate is required to operate a Territory campaign account.

The purpose of the Territory campaign account is to isolate relevant funds to assist the auditing of disclosures of gifts and political expenditure.

The reporting agent or candidate must ensure all monetary donations received by or on behalf of the party or candidate are paid into the Territory campaign account. The agent is also required to ensure all electoral expenditure is paid from the Territory campaign account.

Can you have more than one Territory campaign account?

The reporting agent for a party or candidate cannot operate more than one Territory campaign account. A single account must be used for all Territory election purposes.

Offences

Failure to comply with this provision of the Act is an offence. Maximum penalties for individuals range from 200 penalty units to 12 months in prison. Refer to [Attachment B](#): Offences and penalties.

Electoral expenditure cap

Electoral expenditure caps have been introduced. The applicable caps on electoral expenditure for all candidates is currently indexed at \$41,600 with a pooled cap for political parties (shared with associated entities).

This means a maximum cap for political parties with candidates in all 25 seats would be \$1 million.

Any electoral expenditure by an associated entity is to be aggregated with electoral expenditure by the registered party with which the entity is associated.

Recovery of anonymous donations

Section 197 of the Act makes it unlawful for a political party, a person acting on behalf of a political party, a candidate, an associated entity or a third-party campaigner to accept anonymous gifts or donations that exceed the disclosure threshold.

To comply with the legislation, the name and address of the person making the gift or donation must be known to the recipient at the time. The person receiving the gift or donation must believe that the name and address of the donor is correct.

Where an anonymous gift or donation is received, the equivalent amount becomes a debt payable to the Northern Territory Government.

If an apparent anonymous gift or donation is identified, the NTEC will write to the party, candidate, associated entity or third-party campaigner seeking reasons why the gift or donation should not be considered unlawful.

Where the NTEC is not satisfied with the response or if no response is received, the Electoral Commissioner will pursue the recovery of the gift or donation through the courts in accordance with s 197(6) of the Act.

Financial disclosure returns

The Northern Territory's financial disclosure scheme is designed to inform the public about the financial dealings of registered political parties, candidates and others involved in the electoral process.

Annual returns are submitted by candidates, associated entities, donors and registered political parties.

Election returns are submitted by associated entities, registered political parties, candidates and third-party campaigners after each Legislative Assembly election and by-election.

Voluntary compliance

The NTEC seeks to achieve voluntary compliance from those with disclosure obligations by providing information to candidate agents and newly registered political parties about their financial disclosure obligations. This information is available on the NTEC website. The NTEC also sends information and reminders about returns by mail and/or email.

However, the Act does not place a responsibility on the NTEC to contact people about their obligation and failure to receive any advice from the NTEC does not absolve a person from their responsibility to lodge a return.

Where a known stakeholder has failed to meet their disclosure deadline and the NTEC has phone or email contact details, it will try to contact the person to see if they need any assistance to lodge their return.

On receipt, disclosure returns are checked to see if all required sections have been completed. If information appears to be missing, the person responsible for completing the return will be contacted by the NTEC to determine whether a corrected return needs to be lodged.

Also, as part of its compliance review activity, the NTEC may identify errors or omissions in returns. The person responsible for completing the return will be advised of these. Opportunity is then provided to the person to correct the return or discuss whether an error or omission has actually occurred before the NTEC considers the need to exercise enforcement powers.

The Act also provides for a person who has lodged a return to request an amendment. This provides them the opportunity to correct lodged returns where they have identified an error or omission.

Offences and penalties

The [Electoral Legislation Further Amendment Bill 2019](#) included new offences and penalties for breaching the obligations in the scheme, as well as amendments to existing related penalties to ensure the proposed penalty framework is consistent and proportionate.

Infringement notices were proposed for minor offences relating to a failure to provide returns on time and for incomplete returns.

More serious offences are more appropriately enforced through the courts and are not subject to an infringement notice scheme.

In line with the [Mansfield Report](#), the time to commence prosecutions for alleged offences against a provision of Part 9A (Registration of associated entities and third-party campaigners) or Part 10 (Donations and expenditure) of the Act is extended from three to four years.

[Refer Attachment B](#): Offences and penalties

Associated entities

The definition of an associated entity in section 176 of the Act is one that:

- a) is controlled by one or more registered parties; or
- b) operates wholly or significantly for the benefit of one or more registered parties.

Registration

Associated entities need to register with NTEC under Part 9A of the Act. Registration is required to be received by the NTEC at least five days before an election (s 175B).

Under section 175R(1), it will be an offence if an associated entity intentionally fails to register and receives a gift or incurs electoral expenditure. Additionally, it will be an offence if an associated entity does not notify the NTEC of changes to their details in the register within 30 days.

Electoral expenditure cap

Section 203B of the Act introduces an expenditure cap on electoral expenditure per individual candidate, currently indexed at \$41,600, with a current maximum pooled cap of \$1.04 million for parties with 25 candidates.

Any electoral expenditure by an associated entity is to be aggregated with the electoral expenditure by the registered party with which the entity is associated.

Routine reporting

Routine reporting will continue during election years, with the annual return and an additional return detailing gifts received, required each year.

Reporting requirements and obligations

REPORT	PERIOD	DUE	PUBLISHED*	DISCLOSURE THRESHOLD
ELECTION YEAR				
EXPENDITURE				
Expenditure report	1 Jan – 30 days after election day	30 days	As soon as practicable	N/A
DONATIONS				
Six month report	1 July – 31 Dec in year prior to election	30 days	As soon as practicable	Details for total donations above \$1,500 in gift aggregation period (s 192D). Gift aggregation period is 1 July in year prior to election to 30 days after election day (or if first return – commences 31 days after previous election day (s 192E)).
2 x quarterly reports	1 Jan – 30 Jun	10 days	As soon as practicable	
Report prior to early voting	1 July to day writ issued	5 days	3 days	
Report prior to election day	Day after writ issued – 17 days after writ	3 days	2 days	
Post-election report	18 days after writ – 30 days after election day	10 days	As soon as practicable	
ROUTINE				
Annual return	Financial year	60 days	As soon as practicable	N/A
Annual return – gifts	Financial year	30 days	As soon as practicable	\$1,500

*published on NTEC website (s 224)

The annual return must be received by the NTEC within 60 days of the end of financial year.

Broadcasters and publishers

As of 1 January 2020, broadcasters and publishers are no longer required to lodge an election return after each NT Legislative Assembly election or by-election.

Candidates

Section 176 of the Act defines a candidate as a person who:

- a) is declared to be a candidate for the election under section 37; or
- b) has been selected, or has won party endorsement, by a registered party to be a candidate in the election; or
- c) has publically announced that the person will be a candidate for the election; or
- d) has contested an election that was within four years before election day.

Electoral expenditure cap

Section 203B of the Act introduces an indexed expenditure cap on electoral expenditure, currently \$41,600 per individual candidate. For endorsed candidates, their cap is included in the pooled party cap. As such, the expenditure and donation returns for endorsed candidates are included in its party returns.

Reporting requirements and obligations

Candidates in an election who were candidates in the previous election, or are endorsed, declared or announced for the election must disclose gifts received up to 31 December in the year prior to election, within 60 days after election day.

Increased donation disclosures during election periods are outlined in sections 191 and 192 of the Act to maximise the availability of up-to-date donation information that can be accessed by the public before and during the voting period.

Routine reporting will continue during election years, with the annual return and an additional return detailing gifts received, required each year.

REPORT	PERIOD	DUE	PUBLISHED*	DISCLOSURE THRESHOLD
ELECTION YEAR				
EXPENDITURE				
Expenditure report	1 Jan – 30 days after election day	30 days	As soon as practicable	N/A
DONATIONS				
Six month report	1 July – 31 Dec in year prior to election	30 days	As soon as practicable	Details for total donations above \$200 in gift aggregation period (s 192D). Gift aggregation period is 1 July in year prior to election to 30 days after election day (or if first return – commences 31 days after previous election day (s 192E)).
2 x quarterly reports	1 Jan – 30 Jun	10 days	As soon as practicable	
Report prior to early voting	1 July to day writ issued	5 days	3 days	
Report prior to election day	Day after writ issued – 17 days after writ	3 days	2 days	
Post-election report	18 days after writ – 30 days after election day	10 days	As soon as practicable	
ROUTINE				
Annual return – gifts (For unendorsed candidates - does not include gifts already disclosed (s 204A))	Financial year	30 days	As soon as practicable	\$200

*published on NTEC website (s 224)

Advice about obligations to make returns

When a candidate receives a gift totalling over \$1,500 in a financial year, the candidate must tell the donor about their requirements to disclose the donation to NTEC.

Territory campaign account

Section 213A-E of the Act requires the reporting agent of a registered party or a candidate to keep a separate Territory campaign account for Territory electoral purposes. All donations and electoral expenditure in relation to Northern Territory Legislative Assembly elections must be processed through this account.

Reporting agents

Candidates may appoint a reporting agent; however, the reporting agent for a candidate who is endorsed by a registered political party is also the reporting agent for that party.

The appointment is only effective if:

- the appointee is aged 18 years or older
- written notice of the appointment is given to the NTEC
- the name and address of the appointee are stated in the notice
- the appointee has consented in writing to being a reporting agent.

Non-appointed agents

If there is no appointment in force for:

- a registered party, the registered officer of the party is taken to be its reporting agent
- a candidate, the candidate is taken to be the candidate's own agent
- an associated entity or a third-party campaigner the financial controller of the entity is taken to be its reporting agent

Register of reporting agents

The NTEC keeps a register of all reporting agents. This includes the name and address of each reporting agent appointed under section 184 of the Act. Registration is effective from the time the details are entered in the register and ceases at the time the details are removed.

Termination of appointment

An agent may resign their appointment at any time by written notice to the NTEC.

Donors

Under sections 193 and 194 of the Act, a person who has donated more than \$1,500 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 that financial year.

Volunteer labour

The definition of 'gift' in section 3A of the Act clarifies that a gift does not include volunteer labour that is conducted outside a person's normal working hours or while on leave, and is not remunerated. The work by 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 requirements and obligations

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 are subject to the new disclosure requirements. The disclosure thresholds for donations made to candidates and registered parties are \$1,500 per financial year.

REPORT	PERIOD	DUE	PUBLISHED*	DISCLOSURE THRESHOLD
ROUTINE				
Annual return – gifts to candidates/registered parties	Financial year	60 days	As soon as practicable	\$1,500

*published on NTEC website (s 224)

Registered political parties

A registered party is a political party registered under Part 9 of the Act.

Electoral expenditure cap

Section 203B of the Act introduces an indexed electoral expenditure cap, currently \$41,600 per individual candidate, with a maximum pooled cap (currently \$1.04 million) for parties with 25 candidates (shared with their associated entities). Consistent with the pooled party cap, a party will provide an expenditure report covering the party, their endorsed candidates and associated entities.

Reporting requirements and obligations

Increased donation disclosures during election periods are outlined in sections 191 and 192 of the Act to maximise the availability of up-to-date donation information that can be accessed by the public before and during the voting period.

Routine reporting will continue during election years, with the annual return and an additional return detailing gifts received required each year.

REPORT	PERIOD	DUE	PUBLISHED*	DISCLOSURE THRESHOLD
ELECTION YEAR				
EXPENDITURE				
Expenditure report	1 Jan – 30 days after election day	30 days	As soon as practicable	N/A
DONATIONS				
Six month report	1 July – 31 Dec in year prior to election	30 days	As soon as practicable	Details for total donations above \$1,500 in gift aggregation period (s 192D). Gift aggregation period is 1 July in year prior to election to 30 days after election day (or if first return – commences 31 days after previous election day (s 192E)).
2 x quarterly reports	1 Jan – 30 Jun	10 days	As soon as practicable	
Report prior to early voting	1 July to day writ issued	5 days	3 days	
Report prior to election day	Day after writ issued – 17 days after writ	3 days	2 days	
Post-election report	18 days after writ – 30 days after election day	10 days	As soon as practicable	
ROUTINE				
Annual return	Financial year	60 days	As soon as practicable	N/A
Annual return - gifts	Financial year	30 days	As soon as practicable	\$1,500

*published on NTEC website (s 224)

Territory campaign account

Registered parties are to keep a separate Territory campaign account for Territory electoral purposes. All donations and electoral expenditure in relation to Northern Territory Legislative Assembly elections must be processed through this account. Registered parties can keep one account to cover the party and its endorsed candidates.

Separate Commonwealth and Territory returns

A registered party can no longer use the same donation disclosure report to meet both Commonwealth and Territory obligations. This is due to changing obligations in both sets of legislation.

The 2019-20 annual return is due within 60 days of the end of the financial year.

Reporting agents

Registered political parties must appoint a reporting agent to act on their behalf regarding disclosure matters.

Candidates may appoint a reporting agent; however, the reporting agent for a candidate who is endorsed by a registered political party is the reporting agent for that party.

The appointment of the reporting agent has no effect unless:

- the appointee has attained the age of 18 years
- written notice of the appointment is given to the NTEC
- the name and address of the appointee are stated in the notice
- the person has consented in writing to the appointment.

Non-appointed agents

If there is no appointment in force for:

- a registered party, the registered officer of the party is taken to be its reporting agent
- a candidate, the candidate is taken to be the candidate's own agent
- an associated entity or third-party campaigner the financial controller of the entity is taken to be its reporting agent.

Register of reporting agents

The NTEC keeps a register of all reporting agents. This includes all names and addresses of each reporting agent appointed under section 184 of the Act. Registration is effective from the time the details are entered in the register and ceases at the time the details are removed.

Termination of appointment

Agents may resign their appointment at any time by written notice to the NTEC.

Third-party campaigners

The category of third-party campaigners is similar to the previous ‘persons incurring political expenditure’ in section 192 of the Act. The provisions relating to third-party campaigners clarify and replace these obligations.

Section 3 of the Act defines a third-party campaigner as a person who or entity that incurs or expects to incur more than \$1,000 of political expenditure during the capped expenditure period (1 January to 30 days after election day), but does not include a candidate, a registered party or an associated entity.

Political expenditure is defined as ‘expenditure incurred in promoting or opposing a candidate or a registered party’.

The definition of political expenditure is narrower than ‘electoral expenditure’ and does not capture communications or advertisements on election issues only (i.e. issues which are intended to raise awareness, education or encourage public debate).

Registration process

Part 9A of the Act specifies the registration process and requirements for third-party campaigners.

Third-party campaigners need to register for each election. This is because third-party campaigners are not ongoing participants in the electoral system in the same way as parties and associated entities.

Under section 175B of the Act, registration must be received at least five days before the election.

Under section 175R(2) of the Act, it is an offence if a third-party campaigner intentionally fails to register and incurs political expenditure. Additionally, it is an offence if a third-party campaigner does not notify the NTEC of changes to their registered details within 30 days.

Reporting requirements and obligations

Requirements for third-party campaigners began on 1 January 2020. Reporting from third-party campaigners is required for the election period only (s 191 and s 192). Under section 3A of the Act, third-party campaigner donation disclosures are limited to those gifts that are specified by the donor to be used for political expenditure, or reasonably believed by the campaigner to be intended by the donor to be used for political expenditure.

REPORT	PERIOD	DUE	PUBLISHED*	DISCLOSURE THRESHOLD
EXPENDITURE				
Expenditure report	1 Jan – 30 days after election day	30 days	As soon as practicable	N/A
DONATIONS				
Six month report	1 July – 31 Dec in year prior to election	30 days	As soon as practicable	Details for total donations above \$1,500 in gift aggregation period (s 192D). Gift aggregation period is 1 July in year prior to election to 30 days after election day (or if first return – commences 31 days after previous election day (s 192E)).
2 x quarterly reports	1 Jan – 30 Jun	10 days	As soon as practicable	
Report prior to early voting	1 July to day writ issued	5 days	3 days	
Report prior to election day	Day after writ issued – 17 days after writ	3 days	2 days	
Post-election report	18 days after writ – 30 days after election day	10 days	As soon as practicable	

*published on NTEC website (s 224)

Attachment A

Returns schedule

Election year – expenditure

Candidate (other than a candidate endorsed by a registered party), political party (includes party, each endorsed candidate, any associated entity) and third-party campaigner

Return	Period	Due	Published *	Act	Detail	Disclosure threshold
Expenditure return	1 Jan – 30 days after election day (203A)	30 days (60 days after election day)	As soon as practicable	s 200	Electoral expenditure incurred during the capped expenditure period (s 176A(1))	

A person (other than a registered party, an associated entity or a candidate) incurring electoral expenditure

Return	Period	Due	Published *	Act	Detail	Disclosure threshold
Expenditure return	1 Jan – 30 days after election day (203A)	30 days (60 days after election day)	As soon as practicable	s 200	Electoral expenditure incurred during the capped expenditure period (s 176A(1))	\$200

Election year – gifts

Associated entity, candidate, political party and third-party campaigner

Return	Period #	Due	Published *	Act	Detail	Disclosure threshold
Six month return	1 Jul – 31 Dec in year prior to election	30 Jan	As soon as practicable	s 191(a)	For the period to which the return applies (s 192D): (a) total amount of all gifts received (b) number of persons who made gifts (c) total amount of gifts received from each person (d) cumulative total amount of gifts received from each person during the gift aggregation period (e) name and address of the person or entity that made the gift.	For (c)(d)(e): Details for total gifts \$200 or more (candidate) \$1500 or more (party, associated entity, third-party campaigner) in gift aggregation period (s 192D). Gift aggregation period is 1 July in year before election (or, other than for parties, if first return – commences 31 days after previous election day (if no return in previous financial year)) (s 192E).
Quarterly return 1	1 Jan – 31 Mar	10 Apr	As soon as practicable	s 191(b)		
Quarterly return 2	1 Apr – 30 Jun	10 Jul	As soon as practicable	s 191(c)		
Return prior to early voting	1 July to day writ issued	5 days after writ issued	3 days	s 191(d)		
Return prior to election day	Day after writ issued – 17 days after writ issued	3 days (20 days after writ issued)	2 days	s 191(e)		
Post-election return	18 days after writ – 30 days after election day	10 days (40 days after election day)	As soon as practicable	s 191(f)		

Other than parties: first return must cover period beginning 31 days after previous general election, if previous financial year return not provided (s 192A)

* Published on NTEC website (s 224)

Annual return

Associated entities and political parties

Return	Period	Due	Published *	Act	Detail	Disclosure threshold
Annual return	Financial year	60 days	As soon as practicable	s 205 (parties) s 208 (associated entities)	(a) Total amount received (b) Total amount paid (c) Outstanding amount of debts incurred (d) For amounts of \$1,500 or more from an entity: name, address and total received (e) If owing \$1,500 or more to an entity: name, address and total owed (f) For associated entities: if an entity provided capital: name, address and total received	

Annual return – gifts

Associated entities, candidates and political parties

Return	Period	Due	Published *	Act	Detail	Disclosure threshold
Annual return - gifts (parties)	Financial year	30 days	As soon as practicable	s 205A	(a) total amount of all gifts received (b) number of persons who made gifts (c) total amount of gifts received from each person (d) name and address of the person or entity that made the gift.	For (c) and (d): \$1,500
Annual return - gifts (candidates)	If no return for previous financial year: from 31 days after previous election to end of financial year. If no election: financial year. If election: from 31 days after election day to end of financial year.			s 207		For (c) and (d): \$200 If not a party candidate must not disclose any gift that has already been reported (s 204A)
Annual return - gifts (associated entities)	Financial year (if no return in previous financial year, begin 31 days after previous general election)			s 209		For (c) and (d): \$1,500

* Published on NTEC website (s 224)

Attachment A cont.
Returns schedule

Annual return – donations to candidates

Person other than an associated entity, candidate or political party

Return	Period	Due	Published *	Act	Detail	Disclosure threshold
Annual return	Financial year	60 days	As soon as practicable	s 193	Total amount of gifts made	\$1,500

Annual return – donations to political parties

A person (other than an associated entity, candidate or political party) incurring electoral expenditure

Return	Period	Due	Published *	Act	Detail	Disclosure threshold
Annual return	Financial year	60 days	As soon as practicable	s 194(1)	(a) Amount of each gift (b) Date it was made	\$1,500
				s 194(3)	(a) Amount of each gift received (b) Date it was received (c) Name and address of the person or entity that made the gift.	A person receives gifts totalling \$1,000 or more and uses all or part of the gifts to make gifts totalling \$1,500 or more, to a registered party.

* Published on NTEC website (s 224)

Attachment A cont.
Returns schedule

By-election – expenditure

Candidate (other than a candidate endorsed by a political party), political party (includes party, each endorsed candidate, any associated entity) and third-party campaigner

Return	Period	Due	Published *	Act	Detail	Disclosure threshold
Expenditure return	Issue of writ – 30 days after election day (s 203A)	30 days (60 days after election day)	As soon as practicable	s 200	Electoral expenditure incurred during the capped expenditure period (176A(1))	

By-election – expenditure

Candidate (other than a candidate endorsed by a political party), political party (includes party, each endorsed candidate, any associated entity) and third-party campaigner

Return	Period	Due	Published *	Act	Detail	Disclosure threshold
Expenditure return	Issue of writ – 30 days after election day (s 203A)	30 days (60 days after election day)	As soon as practicable	s 200	Electoral expenditure incurred during the capped expenditure period (176A(1))	\$200

By-election – gifts

Candidate (other than a candidate endorsed by a political party), political party (includes party, each endorsed candidate, any associated entity) and third-party campaigner

Return	Period #	Due	Published *	Act	Detail	Disclosure threshold
Return prior to early voting	1 July preceding election to day writ issued	5 days after writ issued	3 days	s 192(a)	For the period to which the return applies (s 192D): (a) total amount of all gifts received (b) number of persons who made gifts (c) total amount of gifts received from each person (d) cumulative total amount of gifts received from each person during the gift aggregation period (e) name and address of the person or entity that made the gift.	For (c)(d)(e): Details for total gifts \$200 or more (candidate) \$1,500 or more (party, associated entity, third-party campaigner) in gift aggregation period (s 192D). Gift aggregation period is determined by the Commission (s 192E(3)).
Return prior to election day	Day after writ issued – 17 days after writ	3 days (20 days after writ issued)	2 days	s 192(b)		
Post-election return	18 days after writ – 30 days after election day	10 days (40 days after election day)	As soon as practicable	192(c)		

Other than parties: first return must cover period beginning 31 days after previous general election, if previous financial year return not provided (s 192A)

* Published on NTEC website (s 224)

Attachment B

Offences and penalties

Act	Offence	Applies to	Penalty
s 175P	Failure to change details in register	Associated entity Third-party campaigner	Associated entity: 10 penalty units (\$1,550) Third-party campaigner: 10 penalty units (\$1,550) PLUS option for NTEC to issue an infringement notice up to: Individual: 0.5 penalty unit (\$77.50) Body Corporate: 0.5 penalty unit (\$77.50)
s 175R	Failure to register	Associated entity Third-party campaigner	Individual: 200 penalty units (\$31,000) or 12 months imprisonment or both Body Corporate: 1,000 penalty units (\$155,000)
s 196	Party does not advise donors about obligations to make returns	Registered party	500 penalty units (\$77,500)
s 196A	Candidate does not advise donors about obligations to make returns	Candidate	100 penalty units (\$1,550)
s 203C	Breach of expenditure cap	Candidate Registered party Associated entity	Candidate: 300 penalty units (\$46,500) or 18 months imprisonment or both Registered party: 1500 penalty units (\$232,500) Associated entity: 1500 penalty units (\$232,500)
s 203D	Circumvent expenditure cap	All persons and organisations	Up to 10 years imprisonment
s 213E	Failure to use campaign account in accordance with Act	Registered party Associated entity	Individual: 200 penalty units (\$31,000) or 12 months imprisonment or both Body Corporate: 1000 penalty units (\$155,000)
s 215(1)	Fail to submit return in specified time	Candidate Registered party Associated entity Third-party campaigner Donor	Individual: 200 penalty units (\$31,000) or 12 months imprisonment or both Body Corporate: 1000 penalty units (\$155,000) PLUS option for NTEC to issue infringement notice up to: Individual: 10 penalty units (\$1,550) Body Corporate: 50 penalty units (\$7,500)
s 215(2)	Incomplete return	Candidate Registered party Associated entity Third-party campaigner Donor	Individual: 200 penalty units (\$31,000) or 12 months imprisonment Body Corporate: 1000 penalty units (\$155,000) PLUS option for NTEC to issue infringement notice up to: Individual: 10 penalty units (\$1,550) Body Corporate: 50 penalty units (\$7,500)
s 215(2A)	Fail to keep records	Candidate Registered party Associated entity Third-party campaigner Donor	Individual: 200 penalty units (\$31,000) or 12 months imprisonment Body Corporate: 1000 penalty units (\$155,000) PLUS option for NTEC to issue infringement notice up to: Individual: 10 penalty units (\$1,550) Body Corporate: 50 penalty units (\$7,500)
s 215(3)	Return is false or misleading	Candidate Registered party Associated entity Third-party campaigner Donor	Individual: 200 penalty units (\$31,000) or 12 months imprisonment Body Corporate: 1000 penalty units (\$155,000)
s 215(4)	Provide another person, who is required to give a return, with false or misleading information	Candidate Registered party Associated entity Third-party campaigner Donor	Individual: 200 penalty units (\$31,000) or 12 months imprisonment Body Corporate: 1000 penalty units (\$155,000)