



Electoral expenditure

1. What is electoral expenditure?

- 1.1 Electoral expenditure is defined in section 176A of the [Electoral Act 2004](#) (the Act) as expenditure incurred during the capped period on any of the following:
- (a) publishing, broadcasting, posting or displaying an electoral advertisement; or
 - (b) producing an electoral advertisement that is published, broadcast, posted or displayed; or
 - (c) designing or producing any printed electoral matter; or
 - (d) producing or distributing electoral matter that is addressed to particular persons or organisations; or
 - (e) carrying out an opinion poll or other research about the election.
- 1.2 Electoral expenditure does **not** include:
- (a) GST payments.
 - (b) Expenditure of an allowance, expense or benefit as determined by the Remuneration Tribunal which includes electorate allowances.
 - (c) Expenditure relating to the administration and operation of a registered political party.
- 1.3 The following list provides some examples of what would be considered electoral expenditure. The cost of:
- (a) A-frames, cable ties for corflutes, caps and t-shirts displaying electoral matter.
 - (b) Ink cartridges, paper used to print electoral matter.
 - (c) Stamps, envelopes.
 - (d) Additional administrative staff employed by a registered political party to assist with election workload.
 - (e) Rent, lease of equipment, furniture for a campaign office.
- 1.4 The following list provides examples of expenditure excluded from the definition of electoral expenditure:
- (a) Employing or engaging a replacement for staff employed or engaged before the capped expenditure period.
 - (b) Remuneration for additional hours of work performed during the capped expenditure period by staff that were employed or engaged before the capped expenditure period.
 - (c) Expenditure incurred in employing or engaging an accountant or any other person for the purposes of ensuring compliance with the Act.
 - (d) Expenditure incurred in holding a meeting or advertising for the purposes of electing or nominating a candidate in an election.
 - (e) Expenditure incurred by a registered political party or organisation for the purpose of holding a meeting relating to the general administration of that party or organisation (including the expenditure incurred in advertising such a meeting).

- (f) Motor vehicles and motor vehicle accessories; maintaining or running a motor vehicle; insuring or registering a motor vehicle.
 - (g) Televisions and television equipment; radios and radio equipment; electronic devices or equipment for recording sound or visual images; photographic equipment.
 - (h) Purchasing computer software, hardware and accessories; purchasing office furniture and equipment.
 - (i) Food and drink.
 - (j) Travel and accommodation.
- 1.5 Office accommodation excluded from the cap for a registered political party includes:
- (a) rental payments (including on property and office equipment) of a political party's headquarters;
 - (b) mortgage and related interest payments of a political party's headquarters;
 - (c) utilities such as gas, water and electricity, telephone and internet at a political party's headquarters.
- 1.6 Staff means a person employed or engaged under a contract agreement or other arrangement:
- (a) as election campaign staff; or
 - (b) to promote, or assist in the promotion of, a registered political party, candidate or group in an election; or
 - (c) to undertake research relating to a matter in an election.

2. Determining when the expenditure is taken to be incurred

- 2.1 Electoral expenditure is taken to be incurred when the services are actually provided or when the goods are actually delivered.
- 2.2 However, there is an exception to this rule. Electoral expenditure on electoral matter in relation to a candidate or party that is incurred:
- (a) after election day for the last preceding election and before the capped expenditure period for the election; and
 - (b) for the primary purpose of publication, use or display of that electoral matter during the capped expenditure period, will be taken to have been incurred during the capped expenditure period.
- 2.3 Electoral matter is defined as matter that is intended or likely to affect voting at an election.
- 2.4 The capped expenditure period for a general election commences on January 1 of an election year and ends 30 days after election day.
- 2.5 The capped expenditure period for a by-election commences on the day the writ is issued and ends 30 days after election day.

Disclaimer

This information is intended as a general guide only and should not be substituted for the legislation. You are advised to refer to the legislation and seek your own independent advice if necessary.