



Campaign donation returns

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?

A campaign donation return is required where a candidate for election receives a donation or loan during the disclosure period. A candidate who is required to submit a campaign donation return must submit their campaign return to the NTEC using the approved form by the due date specific to the election event.

The campaign donation return must include the following information for the disclosure period:

- Amounts or values of each donation made to the candidate (directly or indirectly)
- The dates each donation was made
- The details of the donor
- The amounts and terms of any loan to the candidate
- The details of the lenders of the loan

Campaign donation return (excel format) can be downloaded from the NTEC website.

What are the key dates?

The *Local Government Act 2019* established the key financial disclosure dates for the Local Government Elections are:

For a periodic general election (elections held under Section 135 of the Act):

- The disclosure period begins on 1 July in the year before the year of the election and ends 30 days after the election day for the election (e.g. election is held August 2029, the disclosure period would commence on 1 July 2028)
- Disclosure period ends 30 days after the election day for the election

¹ See section 150

- Campaign donation returns must be provided to the NTEC 40 days after the end of the disclosure period
- The NTEC must publish campaign donation returns 30 days after the campaign donation

For a general election held under Section 134 or Section 319)

- The disclosure period if the general election is to be held in the same year that a periodic general election is scheduled to be held under Section 135, the period beginning on 1 July in the year before the year in which the election is being held and ending 30 days after the election day for the election
- Otherwise, the period beginning on 1 July preceding the day on which the general election is to be held and ending 30 days after the election day for the election. (e.g. election is held on 1 November 2030 in a year where a periodic general election is not scheduled, the disclosure period would commence on 1 July 2030.

For a by election

- The disclosure period for a by-election is the period beginning on 1 July preceding the day on which the by-election is to be held and ending 30 days after the election day for the election. (e.g. if the election day for the by-election is 30 September 2030, the disclosure period would commence from 1 July 2030. If the election day for a by-election is 30 March 2030, the disclosure period would commence from 1 July 2029.

The election timetable and campaign disclosure return form includes details of disclosure periods and submission dates specific to each election event.

Who needs to submit a return?

Candidates must submit a return if, during the reporting period, they:²

- 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.³

Record Keeping

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

How do you submit a return?

Campaign donation return forms can be downloaded from the NTEC website and the completed return must be lodged with the NTEC by the required date for lodgement..

² See section 148

³ See section 148(3)

⁴ See section 151(4)

What must be included in a campaign donation return?

The campaign donation return provides details of the donations and loans details to be provided, including:⁵

- 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**.⁶

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.⁷

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.⁸

What is a donation?

A donation is any gift, whether of cash 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 by a candidate for use in an election. A donation can be cash or non-cash/gift-in-kind transactions but does not include commercial transactions or volunteer labour.

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
- 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.⁹

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.

⁵ See section 151

⁶ See section 147

⁷ See section 150

⁸ See section 147

⁹ See section 147

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.** The obligation is with the candidate to ensure they collect the correct name and address of the person or entity giving the gift. If you do use a crowdfunding platform, you must complete your own research and be satisfied you can meet your legislated disclosure requirements.

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

What is a loan?

A loan means any of the following:¹⁰

- 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.¹¹

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

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.¹² These provisions allow the NTEC to commence

¹⁰ See section 147 (referencing section 176 of the *Electoral Act 2004*)

¹¹ For the list of ADIs, see <https://www.apra.gov.au/register-of-authorized-deposit-taking-institutions>

¹² See section 156

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
Section 154(2)	Lodging an incomplete campaign donation return in contravention of regulations	Individual: 100 penalty units

Version	Date	Author	Changes made
1.1	March 2026	Chris Brack, Financial Disclosure and Compliance Manager	Removed references to the 2025 Local Government Elections.

