

Annual returns

Financial disclosure factsheet – Legislative Assembly

Disclaimer: This factsheet is a general overview provided by the Northern Territory Electoral Commission (NTEC) and should not substitute legal advice. Unless specified otherwise, all references are to the Electoral Act 2004 (NT), effective from 1 July 2021. Please consult the legislation and seek independent legal advice as necessary.

What are annual returns?

Annual returns must be submitted to disclose activities over the financial year (1 July to 30 June). In an election year, election returns are due in addition to annual returns - see factsheet 13 for information on electoral returns.

Who needs to submit annual returns?

Annual gift returns must be submitted by (within 30 days after the end of the financial year):¹

- Parties
- Associated entities
- Independent candidates

Annual (expenditure) returns must be submitted by (within 60 days after the end of the financial year):²

- Parties
- Associated entities

Donors must submit an annual donor return.³

If a party registers partway through a year, returns required for the part of the year it was registered.⁴

What is included in returns?

Approved forms for returns are on the NTEC website.

Annual gift returns must include the:

- total amount of gifts (including gifts-in-kind) received during the financial year
- number of persons/entities who made gifts
- defined details (see factsheet 9) of donors who donated over the threshold amount (\$1,500 for parties, associated entities and third party campaigners; \$200 for candidates).

Annual (expenditure) returns must include the:

- amount received by or on behalf of the party/associated entity during the financial year
- amount paid by or on behalf of the party/associated entity during the financial year
- details of outstanding loans of \$1,500 or more.

¹ See sections 205A, 207, 209

² See sections 205, 208

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Page 1 of 2

³ See sections 193, 194

⁴ See section 206

The annual donor return must include the:

- value of the gift(s)
- date of the gift(s)
- name of the party or candidate who received the gift(s).

What if no relevant financial activity occurs?

If no gifts are received or expenditure incurred during the financial year a *Nil* return must be submitted.

How are returns submitted?

To submit a return, complete the approved form and send it to disclosure.ntec@nt.gov.au by the due date.

If you are unable to complete a return you must prepare the return to the extent possible and submit it by the due date.⁵ An amended return can be submitted to correct an error or omission.⁶

Are returns published?

Returns are published on the NTEC website.

Version	Date	Author	Changes made
2.0	19 April 2024	Chris Brack, Financial Disclosure and Compliance Manager	Updated for 2024 Territory Election

⁵ See section 221

⁶ See sections 223