

Associated entities

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 is a gift?

A gift is when a person or entity gives money, services, expertise, or something else belonging to them to another without expecting equal value in return. Gifts include monetary transactions and non-monetary transactions, known as gifts in kind.¹ It's important to note that the terms 'gift' and 'donation' are used interchangeably and carry the same meaning within this context.

Gifts can include:

- monetary donations
- tickets to functions/fundraising events where the ticket price exceeds the costs incurred
- provision of free or discounted goods and services
- free use of premises
- wages paid by an employer whose employee works for an electoral participant
- direct payment by supporters to suppliers for advertising material.

Gifts do not include:²

- disposition of property by will
- annual subscriptions paid to a registered party by a person for the person's party membership
- volunteer labour (as defined on page 2)
- parliamentary levies paid to a registered political party.

The definition of a disclosable gift is dependent on the type of electoral participant:³

- **Parties and associated entities:** Returns disclose all gifts received during the relevant reporting period. The only exemption is if a gift is for federal purposes – see factsheet 10.
- **Independent candidates:** Gifts solely or substantially for a purpose related to an election are disclosable. A gift to a candidate made privately for the candidate's personal use is not disclosable as a gift. Independent candidates do not need to disclose any personal money spent on their campaign as gifts.
- **Third party campaigners:** Gifts specified by the donor to be used for political expenditures or donations that the third party campaigner reasonably believes the donor intends for political expenditure are disclosable.

The *Gifts and Electoral Expenditure Guidelines* provide further guidance.

¹ Section 3A definition in Act: A **gift** means any disposition of property made by a person to someone else without consideration in money or money's worth or with inadequate consideration, and includes

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providing a service for no consideration or for inadequate consideration

² See section 3, 3A

³ See sections 3, 3A



How are gifts valued?

The value of gifts in kind can be calculated by considering the following:

- recommended retail price for 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.

Discounts from suppliers are generally viewed as gifts. However, if the supplier's standard practice is that all bulk purchases receive a discount, the discount is not considered a gift.

Who can provide gifts?

In the Northern Territory, there are no prohibited donor types or limits on donations from a single source.

What is volunteer labour?

To be considered as a volunteer, a person must work outside their regular business hours or while on leave.⁴ If a person is paid by their usual employer while helping an electoral participant, their work is a gift-in-kind valued at their salary.

It is also a gift-in-kind if a person performs labour as part of their profession or trade or would otherwise be paid in the ordinary course of their work.

Example: A professional graphic designer completes 10 hours of design work for an electoral participant for free. Their usual charge-out rate is \$200 per hour; this is disclosable as a gift-in-kind of \$2,000.

Do internal transfers within/between parties qualify as gifts?

Movements of funds by parties between their Northern Territory branches are not disclosable as gifts. A transfer from a party's federal or interstate branch is disclosable as a gift.

What are the gift aggregation periods?

Aggregation rules apply to amounts received from the same person or entity. Returns must show the cumulative total amount of gifts received from each person during the gift aggregation period for the return. The aggregation period for election gift returns depends on the type of election, while annual gift returns cover the financial year.⁵

What defined details need to be collected?

When receiving a donation you must collect the **name** and **address** of the person or entity providing the donation. The address must be the **residential** or **postal** address; **an email address is insufficient**.

Additional defined details must be collected for:⁶

- A gift made on behalf of the members of an unincorporated association other than a registered industrial organisation:

⁴ See section 3A

⁵ See Part 10

⁶ See section 189

- the name of the association, and
- the names and addresses of the members of the executive committee (however described) of the association.
- A gift out of a trust fund or the funds of a foundation:
 - the name, title or description of the trust fund or foundation, and
 - the names and addresses of the trustees of the fund or foundation.

Records must be kept for at least 4 years from the prescribed date. For further details see factsheet 15.

What is included in gift disclosure returns?

Approved forms for electoral gift returns and annual gift returns are on the NTEC website. To submit a return, complete the relevant form and send it to disclosure.ntec@nt.gov.au.

Gift returns must include:

- the total amount of gifts (including gifts-in-kind) received during the relevant period
- the number of persons/entities who made gifts
- the defined details (name and address) of donors who donated over the threshold amount.

Defined details (name and address) must be disclosed for gifts at or above the threshold amount:⁷

- **parties, associated entities and third party campaigners:** \$1,500
- **candidates:** \$200

A *nil* return is required if no gifts are received during the relevant period.

Can donations be anonymous?

An anonymous donation can be accepted if it is below the prescribed amount. The prescribed amount is:⁸

- **parties, associated entities and third party campaigners:** \$1,000
- **candidates:** \$200.

Aggregation rules continue to apply; returns must show the cumulative total amount of gifts received from each person during the gift aggregation period even if they are received anonymously.

To ensure it is practical to comply with requirements, there is not an expectation that donations/fundraising tickets with a gift value of **less than \$100** have the name and address of buyers recorded to cross-reference against donors for aggregation purposes.

Donor returns

Donors providing \$1,500 or more (including gifts-in-kind) to a candidate or registered party over a financial year (1 July to 30 June) must submit a donor return within 60 days of the end of the financial year.⁹

Refer to the returns schedule for the election event available on the NTEC website.

Version	Date	Author	Changes made
2.1	12 February 2026	Adam Wilson, Financial Disclosure and Compliance Manager	Updated for 2026 Nightcliff By-election

⁷ See section 192D

⁹ See sections 193, 194

⁸ See section 197