

Australian Electoral Commission
**Financial Disclosure Guide
for Donors to Political
Parties**

2015–16 financial year

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Introduction

The Commonwealth funding and disclosure scheme (the disclosure scheme) established under Part XX of the *Commonwealth Electoral Act 1918* (the Act) deals with the public funding of federal election campaigns and the disclosure of detailed financial information.

The disclosure scheme was introduced to increase overall transparency and inform the public about the financial dealings of political parties, candidates and others involved in the electoral process.

The disclosure scheme requires candidates, federally registered political parties, their State branches and local branches/sub-party units (referred to collectively as political parties in this guide), their associated entities, donors and other participants in the electoral process to lodge annual or election period financial disclosure returns with the Australian Electoral Commission (AEC).

The disclosure returns are then made available for public inspection.

The Guide

This version of the Financial Disclosure Guide for Donors to Political Parties (Guide for donors to political parties) applies to returns for the 2015–16 financial year.

The AEC releases a series of publications designed to assist political parties, candidates, donors and other persons that may have financial disclosure obligations under the Act. These publications are:

- Financial Disclosure Guide for Political Parties
- Financial Disclosure Guide for Associated Entities
- Financial Disclosure Guide for Third Parties
- Financial Disclosure Guide for Election Donors
- Financial Disclosure Guide for Candidates and Senate Groups

The Guide for donors to political parties is designed to assist donors to understand their financial disclosure obligations under Part XX of the Act.


The Guide for donors to political parties provides information derived from the Act as well as from the experiences of the AEC in the administration of the disclosure scheme. While it is intended to be a user-friendly guide to the Commonwealth funding and disclosure requirements it does not address the whole of the Act. Accordingly, the Guide for donors to political parties should not be used as a substitute for specific legal advice on detailed disclosure or compliance issues.


Users are urged to read and familiarise themselves with the relevant parts of the Act and to seek their own independent advice where necessary.


Additional information and advice on the disclosure scheme is available from the AEC. The AEC's contact details are listed at the front of this guide.

The Act and all guides published by the AEC are available at www.aec.gov.au. The annual and election returns are also available for viewing on this site after the public release date. A searchable database is also provided which allows data to be exported.

The Guide for donors to political parties incorporates text boxes to highlight important information. Each text box is prefaced with a symbol. For example:

	A warning symbol indicates information relating to a legal obligation under the Act.
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	An information symbol indicates a useful tip.
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	A timing symbol indicates a due date.
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Annual disclosure

Part XX, Division 4 of the Act relates to disclosure of donations. However, the actual legislative provisions within Division 4 refer to gifts and 'gift' is defined in section 287(1) of the Act. In this guide when the word 'donation' appears it has the same meaning as gift as defined in section 287(1).

Responsibility for lodging returns

Responsibility for lodging returns lies with the person or organisation that made donations to a political party. Where the donor is an organisation, someone with suitable authority should sign the return, such as the CEO or chief financial officer.

The financial disclosure obligation under the Act

Section 305B of the Act governs the lodgement of annual disclosures by donors to political parties.

Section 305B(1) provides that where a person or organisation makes one or more donations to a political party totalling more than the disclosure threshold during the 2015-16 financial year, the person or organisation must within 20 weeks after the end of the financial year furnish to the AEC a return in the approved form.

Further, section 305B(2) provides that if a person or organisation makes a donation to any person or body with the intention of benefiting a particular political party, the person is taken for the purposes of section 305B(1) to have made that donation directly to that political party.


In determining whether the threshold for disclosure has been reached, it is important to note that section 287(6) deems body corporates related under the provisions of the *Corporations Act 2001* to be a single entity, so donations must be aggregated across the group and then disclosed on a single return.


The Donor to Political Party Disclosure Return—Individuals requires disclosure of the following information:

- details of donations made
- details of donations received.


The Donor to Political Party Disclosure Return—Organisations requires disclosure of the following information:

- details of related organisations
- details of donations made
- details of donations received.

	The disclosure threshold for the 2015–16 financial year is for amounts of more than \$13 000. This figure is indexed annually.
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	The returns must reach the AEC National Office in Canberra by 17 November 2016.
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A donor who makes a donation, in excess of the disclosure threshold, to a candidate in a federal election, rather than to a political party, is required to lodge an Election Donor Return. In such instances please refer to the Financial Disclosure Guide for Election Donors.

	Please note that a number of state and territory jurisdictions have their own disclosure schemes, which are separate to the Commonwealth disclosure scheme. Links to the websites of State electoral offices are available via the AEC's website .
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eReturns portal and where return forms can be accessed

Donors can prepare and lodge their returns online via the eReturns portal. The eReturns portal can be accessed from <https://ereturns.aec.gov.au>. The easiest way to lodge your return accurately and on time is to use the eReturns portal, it is quick, secure, and allows importing/exporting of files which eliminates transcription errors. To assist with completing a return online, the eReturns Donor Quick Reference Guide, a step-by-step guide is available on the AEC's website at www.aec.gov.au. See Appendix 4 for more information.

If a donor is unable to lodge a return online via the eReturns portal the relevant forms may be downloaded from www.aec.gov.au.

Alternatively, donors can contact Funding and Disclosure at fad@aec.gov.au and forms can be emailed, faxed or mailed to the donor.


Reports extracted from the donor's accounting system that are in a similar format to the tables in the return and which contain all required information listed below, may be attached to the return as an alternative to transcribing that information onto the return.

The completed and signed return may be lodged by mail or facsimile or may be scanned and emailed. Please ensure the front page of the return is signed by the appropriate person.

Reporting period

The return covers the financial year 1 July 2015 to 30 June 2016. The AEC contacts the people and organisations identified as 'Donors' on political party returns to advise them of their financial disclosure obligations under the Act. This does not absolve donors who are not contacted from completing and submitting returns.

Due date for lodging returns

	<p>Completed returns must reach the AEC National Office in Canberra by 17 November each year. Where 17 November falls on a Saturday, Sunday or public holiday, the return must reach the AEC National Office in Canberra by the next business day.</p>
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The AEC has no legislative discretion to extend this deadline.

Returns are made publicly available on the AEC's website on the first working day of February each year.

Penalties

The Act imposes penalties for failure to properly complete and lodge a return. The AEC provides support, including this guide, to assist donors to comply with their disclosure obligations.

The AEC deals with non-compliance as appropriate to the circumstances, including possible referral to the Commonwealth Director of Public Prosecutions for commencement of legal action. Refer to Appendix 3 of this guide for information relating to offences under the Act.

Information to be disclosed in the donor to political party disclosure return

The Donor to Political Party Disclosure Return—Individuals/Organisations

The Donor to Political Party Disclosure Return forms for individuals and for organisations are generally the same. The main difference between the two return forms is that the Donor to Political Party Disclosure Return—Organisations contains an additional section (discussed immediately below).

Related organisations

Part 1a: Other business names

In Part 1a of the Donor to Political Party Disclosure Return—Organisations, the organisation is asked to list alternative names under which it conducts business.

Part 1b: Related bodies corporate

Section 287(6) of the Act provides that a body corporate and any other body corporate that is related to the first-mentioned body corporate shall be deemed to be the same person. It further states that whether a body corporate is related to another body corporate shall be determined in the same manner as the question whether a corporation is related to another corporation under the Corporations Act 2001. The parent company of the group, therefore, should lodge under its name a return consolidated across the entire group and list in this part of the return the names of all related bodies corporate.

Donations made



Section 305B(3) of the Act requires that where a person makes **donations** totalling more than \$13 000 to the same political party during the 2015–16 financial year, each donation made must be disclosed.

Where an individual makes donations to a political party, the disclosure threshold applies to the **total of all donations made**. That is, where the total of all donations made to a political party exceeds the disclosure threshold, **all donations made to that political party**, regardless of their value, must be disclosed in the 'donations made' part of the return.

For example – keeping in mind the disclosure threshold is for donations totalling more than \$13 000:

- A donor makes three separate donations of \$5 000 to a political party on different days. The total amount of the donations made to that political party is \$15 000. Even though the individual donations made are below the disclosure threshold, the donor is required to disclose details for each individual donation made to the party.

Where an individual or organisation is required to disclose ‘donations made’ in the return, the following details must be disclosed:

- Name, party code¹, and the address of the political party to which the donation was made.
- The date each donation was made.
- The value of each donation made.

Special Issues

Attendance at political party functions


The issue of whether a payment to attend a function constitutes a donation requiring disclosure under the disclosure scheme is not always clear.

As a guideline:

- If a person made a payment for attendance at a political party function or conference and they did not receive services equal to the value of the payment, the payment is considered a donation.
- Payment for attendance at a political party function, conference or luncheon for commercial reasons, including the opportunity to engage with members of parliament and senior party officials, may not be considered a donation if the commercial value or benefit of attending is equal to or exceeds the amount paid.
- Payment for attendance at a function with the intention of contributing to the political party, (that is, where the function is primarily a fundraiser), or where the amount paid is in excess of the value of the function, is a donation and is required to be disclosed.

¹ Appendix 5 lists political parties registered with the AEC and their identification codes.

Donations ‘indirectly’ made to a registered political party

	<p>Section 305B(2) requires that a person who makes a donation to any person or body with the intention of benefiting a particular political party, the person is taken to have made that donation directly to the political party and the donation must be disclosed.</p>
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Examples of ‘indirect’ donations to a political party include, but are not limited to, the following:

- Payments to a person or organisation (for example an associated entity of a political party) on the understanding that the money or benefit will be passed to a political party or will be used to support the activities of a political party.
- Payments to a person or organisation on the understanding that the money will be used to pay a debt of a political party.
- A payment made for services that were for the benefit of a political party (such as political advertising, legal costs or repayment of a loan) is a donation to the political party.
- Where a payment for services is made and any other donations are also made to a political party, and the total of the amounts paid exceeds the disclosure threshold, both the payment for services and all donations must be disclosed.

Items that **do not** need to be disclosed as donations:

- commercial discounts provided in the normal course of business
- volunteer labour, such as persons handing out how-to-vote cards
- interviews and news items published in a newspaper or broadcast in the electronic media.

Advertising

While donations of advertising must be disclosed, interviews granted in the normal course of political activity do not need to be disclosed.

Material presented on an ‘advertorial’ basis (that is a combination of paid advertising and interviews) should be disclosed consistent with the promotional intention of the activity.

Donations to several parties

Donations made to two or more political parties are to be listed on the one return.

The following examples may assist in clarifying some common issues where multiple donations are concerned:

- A person made several donations totalling \$12 000 to one political party (the first party), and two donations of \$8 000 each to another political party (the second party). The donations made to the first party are not required to be disclosed as they total to less than the disclosure threshold. However, the two donations made to the second party are required to be disclosed as they total to more than the disclosure threshold.
- A person made donations to a political party totalling exactly \$13 000. These do not need to be disclosed as they are less than the disclosure threshold. If they totalled more than \$13 000 then disclosure is required.
- A person made a donation of \$8 000 direct to a political party and a second donation of \$7 000 to another organisation with the intention the organisation use the \$7 000 for the benefit of the same political party. Both donations must be disclosed as the disclosure threshold for donations to the benefit of the same political party is exceeded.


Donations to a party where the party has several federal registrations

Political parties may have more than one registration, for example, the major parties — Australian Labor Party, Liberal Party of Australia, National Party of Australia, Australian Greens —, have multiple parties registered with the AEC. These parties are considered branches and each registered branch has a separate disclosure obligation. Therefore it is important that when a donor discloses a donation, the correct branch of the party is identified.

The following examples may assist in clarifying some common issues where a donation has been made to a political party that has several registrations:

- A person made a payment for attendance at a political party function where a member of the Commonwealth Parliament is the guest speaker. The registered political party hosting the function is a State branch of one of the major parties and the guest speaker is a member of that State branch. For disclosure purposes, the payment for attendance at the function has been made to the State branch of the political party and therefore the donor when disclosing the payment should ensure it is the State branch of the political party recorded on the return.
- A person made a donation to the federal secretariat of a major political party with the intention of benefiting the political party at a federal election. The donation is required to be disclosed as being made to the federal secretariat of the major political party.

Donations received

	<p>Section 305B(3A) of the Act requires that where a person receives donations, which they then use to make donations, totalling more than the disclosure threshold, in a financial year to the same political party, the donations received must be disclosed.</p>
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The 'donations received' part of the return applies to a donor:

- who is required to complete the 'Donations Made' part of the return,
- who (whether within the 2015–16 financial year or not), received a donation of more than \$13 000; **and**
- used that donation, or part of it, to make donations totalling more than \$13 000 to a political party in the 2015–16 financial year.

Cash donations, together with 'gifts-in-kind' received are required to be disclosed.

Where donations were made and were disclosed in Part 1 of the return, but no donations were received, Part 2 of the return should be marked 'nil'

For **donations received** that meet the criteria for disclosure required by section 305B(3A) the following details must be disclosed:

- Full name and address details of the person or organisation from whom the donation was received.
- The date each donation was received.
- The value or amount of each donation.

In the case of donations received from or on behalf of members of an unincorporated association (other than a registered industrial organisation), the name of the association and the name and address of each member of the executive committee of the association must be disclosed.

In the case of donations received from a trust or foundation, the title and description of the trust or foundation, along with the names and addresses of the trustees must be disclosed.

In any other case, the name and address of the person who made the donation must be disclosed.

Period covered

Unlike the disclosure of donations made which is limited to the 2015-16 financial year, donations used to fund those donations must be disclosed even where they were received prior to 1 July 2015.

The following example may assist in clarifying the disclosure requirements when a person or organisation discloses donations made in the 2015–16 financial year having used donations that were received in prior years to make those donations.

Example:

A donor received a donation of \$17 000 in the 2013–14 financial year. The same donor received a donation of \$15 000 in the 2014–15 financial year.

In the 2015–16 financial year the donor made a donation of \$20 000 to a political party. As the donor has made a donation that is more than the disclosure threshold, the donor is required to disclose the donation in the ‘donations made’ section of the return.

To make the \$20 000 donation the donor used the \$17 000 donation received in the 2013-14 financial year and part (\$3 000) of the \$15 000 donation received in the 2014–15 financial year. As the donor has used donations that were received in previous financial years to make a donation to a political party in the 2015–16 financial year, the donor is required to disclose each of the donations (\$17 000 and \$15 000) as ‘donations received’ for the 2015–16 financial year in the return.

If in a subsequent financial year to the 2015–16 financial year, the donor used the remaining part (\$12 000) of the \$15 000 donation received in the 2014–15 financial year to make a donation that is more than the disclosure threshold, the donor will be required to disclose the \$15 000 donation as a donation received in the subsequent financial year’s return. In this situation, the donor can include an explanatory note on the return stating that the donation has previously been disclosed to minimise confusion.

Incomplete returns

Where a donor is unable to obtain all the information required to fully complete a return, a Notice of Incomplete Return **must be completed** and lodged with the Donor to Political Party Disclosure Return.

Where it is necessary to submit a Notice of Incomplete Return:

- complete the Donor to Political Party Disclosure Return–Individuals/Organisations as fully as possible
- complete the Notice of Incomplete Return

- Lodge the Notice of Incomplete Return and the incomplete Donor to Political Party Disclosure Return—Individuals/Organisations with the AEC at the same time.

The lodgement of a Notice of Incomplete Return does not relieve a donor of the responsibility of making reasonable efforts to obtain the information required to complete the return.

The Act is strongly worded, making it clear that resorting to the lodgement of a Notice of Incomplete Return under section 318(1) is a last option. Section 318 demands diligence from persons completing disclosure returns. Complete and accurate disclosure is a legislative requirement and meeting that responsibility must be treated as an essential activity and accorded the necessary priority.

It is the responsibility of the person seeking to rely upon a Notice of Incomplete Return to prove that they have, in fact, been 'unable' to obtain the required information. The AEC needs to be satisfied that all reasonable attempts have been made to obtain the missing information before it accepts a Notice of Incomplete Return.

The AEC may assess whether the lodgement of a Notice of Incomplete Return was used by a donor to avoid their responsibilities under the Act. In any such case the donor will be considered to not be able to claim protection under section 318 against prosecution for the offence of having lodged an incomplete return.

Amending returns

A request may be made to the AEC seeking to amend a return that has been lodged and was incomplete or subsequently found to be incomplete or incorrect. In some cases, the AEC may request that an amendment be lodged to rectify a problem in a return. A Request for Amendment—Donor to Political Party Disclosure Return is available at www.aec.gov.au.

The Request for Amendment—Donor to Political Party Disclosure Return should show the additions, deletions or variations from the information provided on the original return.

In order to avoid confusion or ambiguity when completing a Request for Amendment – Donor to Political Party Disclosure Return, the record/s being changed should be clearly identified.

Administration

Date for public inspection of annual returns

Annual returns are made available for public inspection on the first working day of February each year.

Returns can be seen at:

- www.aec.gov.au
- through public access terminals in AEC State Offices located in each state and territory capital city
- through public access terminals at the AEC National Office in Canberra.

Record keeping

Donors should consider the financial recording systems and procedures necessary to enable the return to be properly completed and submitted.

All transactions should be supported by source documents recording the details of individual transactions.

Retention of records

All relevant records, whether formal or informal, should be retained for a minimum of three years. Receipt books, bank records, receipts registers, source documents and working papers supporting the completion of the return must be kept for this period.

Offences

Sections 315 and 316 of the Act contain penalty provisions for offences against the funding and disclosure provisions. Refer to Appendix 3 for details of penalties.

The AEC aims to assist political and electoral participants to fulfil their obligations under the Act. The AEC may, however, refer matters to the Commonwealth Director of Public Prosecutions for offences against the disclosure provisions when no response or an unsatisfactory response to resolve non-compliance needs to be escalated.

Appendix 1

Glossary of terms

AEC	Australian Electoral Commission
Associated entity	<p>An organisation which:</p> <ul style="list-style-type: none"> ■ is controlled by or operates to a significant extent for the benefit of one or more registered political parties; or ■ is a financial member of a registered political party, or on whose behalf another person is such a member; or ■ has voting rights in a registered political party, or on whose behalf another person has such voting rights. <p>It can include companies holding assets for a political party, investment or trust funds, fundraising organisations, groups and clubs, and trade unions or corporate members of political parties.</p>
Campaign committees	A campaign committee, in relation to a candidate or group, means a body of persons appointed or engaged to form a committee to assist the campaign of the candidate or group in an election.
Debt	Debt is any sum for which a legal obligation to pay exists as at the end of the financial year. It includes loans, mortgages, leases, unpaid invoices and goods and services received but not yet paid for.
Disclosure threshold	Detailed disclosure must be made of receipts totalling more than \$13 000 and debts totalling more than \$13 000 at 30 June 2016. This threshold is indexed each year.
Donor	A person, organisation or other body other than a political party, an associated entity or a candidate in a federal election who is under an obligation to furnish a disclosure return because they made a donation.
Gift or donation	Any disposition of property made by a person to another person, otherwise than by will, and without consideration or with inadequate consideration.

Gifts-in-kind	<p>Non-cash donations. For example, receipt of an asset or service, discounts other than in the normal course of business and non-commercial or excessive payment for goods or services (including membership). Gifts-in-kind must be disclosed for an amount that reflects the fair value, that is, normally the commercial or sale value of the item or service.</p> <p>Examples of gifts-in-kind:</p> <ul style="list-style-type: none"> ■ The donation of legal advice by a solicitor. ■ The donation of the use of premises to conduct a candidate's campaign activities.
Indexation	<ul style="list-style-type: none"> ■ The disclosure threshold is indexed to the All Groups Consumer Price Index. A listing of disclosure thresholds is available on the AEC website.
Period of disclosure	<p>Annual returns cover a financial year, that is, the period from 1 July to 30 June.</p>
Public inspection	<p>Disclosure returns are available for inspection by the public at www.aec.gov.au, through public access terminals in AEC State Offices located in each state and territory capital city and at the AEC National Office in Canberra. Annual returns are made available from the first working day in February each year.</p>
Registered political party	<p>A political party registered with the AEC or any state or territory branch of a federally registered political party. Registration with a state or territory electoral authority does not confer federal registration.</p>
Related body corporate	<p>Section 50 of the Corporations Act 2001 provides that where a body corporate is:</p> <ul style="list-style-type: none"> ■ a holding company of another body corporate, ■ a subsidiary of another body corporate, or ■ a subsidiary of a holding company of another body corporate, <p>the first-mentioned body and the other body are 'related' to each other.</p> <p>Transactions of related body corporates should be consolidated when determining whether the disclosure threshold has been reached.</p>

Senate group	Two or more candidates for election to the Senate who made a written request to the AEC with their nominations that their names be grouped on the ballot-paper, or grouped in a specified order.
State branch	A branch or division of a federally registered political party organised on the basis of a state or territory. State branches are treated as separate political parties for funding and disclosure purposes.
The Act	The <i>Commonwealth Electoral Act 1918</i> .
Third party	A term used to describe a person or organisation who incurs political expenditure, other than political parties, candidates, Senate groups and donors.
Volunteer labour	<p>A service provided free of charge to a party by any other person where that service is not one for which that person normally receives payment. Volunteer labour provided to a registered political party does not need to be disclosed as a donation by that person or the registered political party.</p> <p>Examples of volunteer labour:</p> <ul style="list-style-type: none"> ■ A person handing out how-to-vote cards.

Appendix 2

Disclosure Legislative Reference Guide

Part XX of the Act deals with election funding and financial disclosure. It contains seven divisions:

- Division 1 provides definitions relevant to the part. Note that section 4 of the Act contains definitions relevant to the Act as a whole;
- Division 2 deals with the appointment and administration of party agents and candidate agents;
- Division 3 deals with election funding;
- Divisions 4 and 5 deal with the disclosure of election donations and electoral expenditure by candidates and Senate groups and disclosures by donors to political parties and candidates;
- Division 5A deals with the annual returns of registered political parties, associated entities and third parties who incur electoral expenditure and receive any donations for political expenditure; and
- Division 6 deals with offences, compliance investigations, incomplete and amended returns, public inspection and indexation.

The following sections underpin the financial returns disclosure scheme:

Candidate (including Senate group member) election period returns

- election donations—s.304(2)
- electoral expenditure—s.308 and s.309(2)
- nil returns required—s.307(1) and s.313(1)

Senate group election period returns

- election donations—s.304(3)
- electoral expenditure—s.308 and s.309(3)
- returns not required if group endorsed by a single party—s.304(3A) and s.309(1A)
- nil returns required—s.307(2) and s.313(2)

Donor election period returns

- donations to candidates—s.305A(1)
- donations received—s.305A(2)

Donor annual returns

- donations to political parties—s.305B
- donations received—s.305B(3A)

Third party annual returns

- political expenditure—s.314AEB
- gifts received for political expenditure—s.314AEC

Associated entity annual returns

- receipts—s.314AEA(1)(a)
- payments—s.314AEA(1)(b)
- debts—s.314AEA(1)(c)
- capital contributions—s.314AEA(3)

Political party annual returns

- receipts—s.314AB and s.314AC
- payments—s.314AB
- loans—s.314AB and s.314AE

The following sections are also directly relevant to the financial disclosure scheme:

- Unlawful gifts—s.306
- Unlawful loans—s.306A
- Offences—s.315
- Compliance investigations—s.316
- Records to be kept—s.317
- Incomplete information—s.318
- Amendment of returns—s.319A
- Public inspection of returns—s.320

Appendix 3

Penalties relating to the Commonwealth disclosure scheme

Offence	Section of the Act	Maximum penalty
Failure to lodge a return by the due date	315(1)	Up to \$5 000 for agent of political party Up to \$1 000 in any other case
Lodging an incomplete return	315(2)(a)	Up to \$1 000
Failure to retain records for three years	315(2)(b) and 317	Up to \$1 000
Including false and misleading information in a return	315(3) and (4)	Up to \$10 000 for agent of political party Up to \$5 000 any other person
Providing false or misleading information for inclusion in a return	315(7)	\$1 000
A person convicted of having failed to lodge a return, who continues not to lodge the return	315(8)	Up to \$100 per day for each day the return is outstanding. The penalty accrues from the day following the day of the initial conviction.
Failure or refusal to comply with a notice relating to a compliance investigation	316(5) and (5A)	\$1 000
Providing false or misleading information during a compliance investigation	316(6)	\$1 000 or imprisonment for 6 months, or both
Discriminating against a donor	327(2)	\$5 000 or imprisonment for 2 years or both for an individual \$20 000 for a body corporate

Appendix 4

eReturns

The eReturns portal is a website built to allow political parties, associated entities, donors and third parties to fulfil their obligations under Part XX of the Act by allowing them to prepare and lodge their disclosure returns online. By lodging using the eReturns portal the need to transcribe and re-key data is eliminated and ensures that information is accurately reported on the AEC website when returns are made publically available.

To use the eReturns portal you need an account with a unique username and password. Party agents of political parties and the financial controllers of associated entities will have a username and password sent to them as part of their obligation letter. Obligation letters to political parties and associated entities are sent out soon after the end of the disclosure period. Donors and third parties will receive their username and password with their obligation letter as they are identified. Alternatively, donors and third parties can register online before they receive their obligation letter.

For more information about lodging a return online using eReturns please refer to the eReturns Quick Reference Guides, available on the [AEC's website](#).

Visit the eReturns Portal

Go to <https://ereturns.aec.gov.au> to start using the eReturns Portal.

Appendix 5

Registered Political Party and Branch Codes

ALP-ACT	Australian Labor Party (ACT Branch)
ALP-NSW	Australian Labor Party (N.S.W. Branch)
ALP-NT	Australian Labor Party (Northern Territory) Branch
ALP-QLD	Australian Labor Party (State of Queensland)
ALP-SA	Australian Labor Party (South Australian Branch)
ALP-TAS	Australian Labor Party (Tasmanian Branch)
ALP-VIC	Australian Labor Party (Victorian Branch)
ALP-WA	Australian Labor Party (Western Australian Branch)
ALP	Australian Labor Party (ALP)
CLR-NSW	Country Labor Party
DLP-NSW	Democratic Labor Party (DLP) NSW Branch
DLP-QLD	Democratic Labor Party (DLP) – Queensland Branch
DLP-SA	Democratic Labor Party (DLP) of Australia SA Branch

DLP-VIC	Democratic Labor Party (DLP) – Victorian Branch
DLP-WA	Democratic Labor Party (DLP) – WA Branch
DLP	Democratic Labour Party (DLP)
FFP-QLD	Family First Party – QLD
FFP-SA	Family First Party – SA
FFP-VIC	Family First Party – VIC
FFP	Family First Party
GRN-ACT	Australian Greens, ACT Branch
GRN-NSW	The Greens NSW
GRN-NT	Australian Greens, Northern Territory Branch
GRN-QLD	Queensland Greens
GRN-SA	Australian Greens (South Australia)
GRN-TAS	Australian Greens, Tasmanian Branch
GRN-VIC	The Australian Greens - Victoria
GRN-WA	The Greens (WA) Inc
GRN	Australian Greens

LIB-ACT	Liberal Party of Australia – ACT Division	AFP-NSW	Australia First Party (NSW) Incorporated
LIB-NSW	Liberal Party of Australia, NSW Division	AAPP	Australian Antipaedophile Party
LIB-QLD	Liberal National Party of Queensland	ACH	Australian Christians
LIB-SA	Liberal Party of Australia (S.A. Division)	CAL	Australian Country Party
LIB-TAS	Liberal Party of Australia – Tasmanian Division	CYC	Australian Cyclists Party
LIB-VIC	Liberal Party of Australia (Victorian Division)	ADVP	Australian Defence Veteran's Party
LIB-WA	Liberal Party (W.A. Division) Inc.	AEQ	Australian Equality Party (Marriage)
LIB	Liberal Party of Australia	ALA	Australian Liberty Alliance
		AMEP	Australian Motoring Enthusiast Party
NAT-SA	National Party of Australia (S.A.) Inc.	PROG	Australian Progressives
NAT-VIC	National Party of Australia – Victoria	ARF	Australian Recreational Fishers Party
NAT-NSW	National Party of Australia – N.S.W.	ASP	Australian Sex Party
NAT-WA	National Party of Australia (WA) Inc	BTA	Bullet Train for Australia
NAT	National Party of Australia	CDP	Christian Democratic Party (Fred Nile Group)
		CEC	Citizens Electoral Council of Australia
SPP	#Sustainable Australia	CRNT	Consumer Rights & No-Tolls
21ST	21 st Century Australia	CLP-NT	Country Liberals (Northern Territory)
AJP	Animal Justice Party	CM	CountryMinded
		DHJP	Derryn Hinch's Justice Party

DLRA	Drug Law Reform Australia	SUN	Seniors United Party of Australia
GLT	Glenn Lazarus Team	SFP	Shooters, Fishers and Farmers Party
NMP	Health Australia Party	SMK	Smokers Rights Party
HEM	Help End Marijuana Prohibition (HEMP) Party	SAL	Socialist Alliance
JLN	Jacqui Lambie Network	SEP	Socialist Equality Party
JMMFP	John Madigan's Manufacturing and Farming Party	ARTS	The Arts Party
KAP	Katter's Australian Party	AMHP	The Australian Mental Health Party
LDP	Liberal Democratic Party	VEP	Voluntary Euthanasia Party
MAP	Mature Australia Party	FLUX	VOTEFLUX.ORG Upgrade Democracy!
XEN	Nick Xenophon Team		
NCP	Non-Custodial Parents Party (Equal Parenting)		
SOL	Online Direct Democracy – (Empowering the People)		
ODR	Outdoor Recreation Party (Stop The Greens)		
PUP	Palmer United Party		
ONA	Pauline Hanson's One Nation		
PIR	Pirate Party Australia		
REP	Renewable Energy Party		
RUA	Rise Up Australia Party		
FUT	Science Party		
SPA	Secular Party of Australia		