

Annual returns



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What are annual returns?

Annual returns provide financial information, such as donations and expenditure, for the calendar year from 1 January to 31 December.

Who should lodge an annual return?

Annual returns must be lodged by:

- registered political parties (RPP)
- State branches of political parties
- members of the House of Representatives (MP)
- Senators
- candidates
- significant third parties
- associated entities
- nominated entities
- third parties.



What is the disclosure threshold?

The disclosure threshold is for amounts above \$5,000. This figure is indexed on 1 January after a federal election.

When are annual returns due?

Annual returns are due 8 weeks after the end of the calendar year (i.e. by 25 February each year).

In most cases a return must be lodged regardless of whether there are any transactions to report for a calendar year.

What information must be disclosed in an annual return?

Disclosure requirements depend on the type of entity, but may include:

- total receipts
- total donations received for a federal purpose
- details of receipts that total more than the threshold
- total payments
- total electoral expenditure
- total debts
- details of debts that total more than the threshold
- details of discretionary benefits received from the Commonwealth.



Who is responsible for lodging an annual return?

Responsibility for lodging annual returns rests with the responsible person for the entity.

Entity type	Responsible person
Registered political party (RPP) and its state branches	Party agent
Candidate endorsed by an RPP	Party agent
Candidate not endorsed by an RPP	Candidate's agent
MP or Senator who is a member of an RPP	Individual MP/Senator or Party agent
MP or Senator who is not a member of an RPP	Individual MP or Senator
Significant third party, associated entity, nominated entity	Financial controller
Third party	Individual person or entity

Can I lodge an incomplete return?

Where the responsible person cannot provide all required information, a Notice of Incomplete Return must be completed and lodged with the return.

The Notice of Incomplete Return must include the:

- details identifying the relevant return to which it relates
- details of the information believed to be missing
- reason the information could not be provided
- name/s and address of the person/s believed to possess the missing information
- reasons why it is believed this person/s possesses the required information.

Can I amend a return once it has been lodged?

Yes. If a return has been lodged and subsequently found to be incomplete or incorrect, the responsible person may submit a written request to the AEC to amend the return.

The request for amendment must include previously submitted amounts together with the amended amounts and a reason for the amendment.

What annual return information does the AEC publish?

The AEC publishes certain annual return information on the [Transparency Register](#). This does not include addresses and account information.

Annual return information will be published on the Transparency Register within 10 weeks of the end of the calendar year (no later than 11 March each year).

Further information

Visit aec.gov.au/FADreform/ or email FADreform@aec.gov.au

Authorised by the Electoral Commissioner, Canberra

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