

Disclosure overview



What is disclosure?

Disclosure is the **reporting of financial information** to the Australian Electoral Commission by certain individuals and entities.

Who does it affect?

The following individuals and entities have disclosure obligations:

- registered political parties
- state branches of political parties
- members of the House of Representatives
- Senators
- candidates
- significant third parties
- associated entities
- nominated entities
- third parties
- donors.



What is the disclosure threshold?

From 1 July 2026, the **disclosure threshold** is for amounts above \$5,000. This amount of \$5,000 is indexed on 1 January after a general election.

Note: This is a change from the current (pre-1 July 2026) threshold amount of \$17,300.



When is disclosure required?

Disclosure is required when either or both apply:

- the amount or value of the donation is more than the disclosure threshold
- the total amount or value of all donations made to a recipient by the same donor in the calendar year is more than the disclosure threshold.



How is financial information disclosed?

Financial information is disclosed via:

- donation disclosure notices (DDN)
- annual returns.

The disclosure requirements depend on the type of individual or entity.

What must be disclosed?

It depends on the individual or entity and the type of disclosure required. For instance, an annual return may include:

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

What are the timeframes?

The reporting period is *calendar year* (i.e. 1 January to 31 December).

- Annual returns are due 8 weeks after year end.
- The timeframe for lodging a DDN depends on whether it is outside or within an election period and the type of individual or entity lodging the DDN.

Further information

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

Authorised by the Electoral Commissioner, Canberra

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