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FAD / FUNDING AND  
DISCLOSURE  
REFORM

# Gift Caps Guideline

for recipients

Future FAD scheme commencing 1 July 2026

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Enquiries regarding the licence and any use of this document are welcome at:

Australian Electoral Commission

Locked Bag 4007

Canberra ACT 2601

Email: [fadreform@aec.gov.au](mailto:fadreform@aec.gov.au)

[www.aec.gov.au](http://www.aec.gov.au)

# Contents

|  |    |
|--|----|
| Purpose .....  | 4  |
| Important information .....  | 4  |
| Legislation .....  | 5  |
| Disclaimer .....   | 6  |
| Additional information .....   | 7  |
| What are gift caps? .....  | 7  |
| What is a federal purpose? .....   | 7  |
| What is a gift? .....  | 7  |
| Who do gift caps apply to? .....   | 8  |
| What gift caps apply to recipients? .....                                | 10 |
| When do gift caps apply? .....   | 10 |
| What happens to gift caps in an election year? .....                     | 11 |
| How do gift caps apply to gifts received by Senate groups? .....         | 11 |
| Requirements relating to gifts .....                                     | 13 |
| Annual gift cap .....  | 13 |
| By-election gift cap .....   | 13 |
| Senate-only election gift cap .....                                      | 14 |
| When a person or entity is related to a registered political party ..... | 14 |
| Treatment of other entities .....  | 16 |
| Do gifts require receipts? .....   | 16 |
| What does it mean to exceed a gift cap? .....                            | 17 |
| What can a recipient do if a gift cap is exceeded? .....                 | 17 |
| Taking acceptable recipient action .....                                 | 18 |
| Exceeding the annual gift cap .....                                      | 19 |
| Exceeding the by-election and Senate-only election gift cap .....        | 20 |
| Foreign donations .....  | 21 |

## Purpose

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Division 3A of Part XX of the *Commonwealth Electoral Act 1918* (Electoral Act) imposes caps on gifts made for a federal purpose in a calendar year to registered political parties, members of the House of Representatives, Senators, candidates, significant third parties, associated entities, nominated entities and third parties, or related entities.

The *Gift Caps guideline for recipients* provides information to assist recipients to understand their obligations in respect of gift caps under the Electoral Act.

The caps which apply to recipients and donors and restrict the gifts they can receive or give for a federal purpose, are the:

- annual gift cap
- by-election gift cap
- Senate-only election gift cap
- State and Territory gift cap (applies to donors only)
- overall gift cap (applies to donors only).

## Important information

Recipients are required to monitor and gifts made for a federal purpose and ensure they do not exceed relevant caps. The guide will set out:

- what gift caps apply, including how much the caps are
- how caps may apply together or separately
- what it means to exceed a relevant gift cap
- restrictions on gifts from foreign donors
- penalties that apply where a breach of the Electoral Act occurs.

The guide uses text boxes to highlight important information. Each text box is prefaced with a symbol. For example:



**WARNING.** A warning symbol indicates information relating to a legal obligation under the Electoral Act.



**USEFUL TIP.** An information symbol indicates a useful tip.



**DUE DATE.** A timing symbol indicates a due date.

## Legislation



These guidelines are for the funding and disclosure scheme that commences on 1 July 2026. For information on the current scheme see the [Financial Disclosure](#) page.

Legislative provisions referenced in the guideline are from the Electoral Act as amended by the *Electoral Legislation Amendment (Electoral Reform) Act 2025*

### Commonwealth Electoral Act 1918

| Part XX               |  |
|-----------------------|--|
| <b>Division 1</b>     | Preliminary  |
| <i>Section 287</i>    | Definitions  |
| <i>Section 287AA</i>  | Meaning of <i>foreign donor</i>  |
| <i>Section 287AAB</i> | Definition of <i>gift</i>  |
| <b>Division 1A</b>    | Registration of significant third parties, associated entities and nominated entities, and the Transparency Register                     |
| Subdivision B         | Requirement to register as a significant third party or associated entity  |
| Subdivision BA        | Registration as the nominated entity of a registered political party   |
| <b>Division 2A</b>    | Use of federal accounts  |
| Section 292FAE        | Permitted credits to federal account for significant third party, associated entity or third party: capped amounts of subscriptions etc. |
| <b>Division 3A</b>    | Requirements relating to donations   |
| <b>Division 6</b>     | Miscellaneous  |

## Disclaimer

The information in this publication is intended to provide general guidance only. It does not constitute legal, financial, or other professional advice. Persons and entities should seek their own professional advice to find out how the Electoral Act applies to their particular circumstances. The AEC has made every reasonable effort to provide current and accurate information, but it does not make any guarantees regarding the accuracy, currency, or completeness of that information. Parties who wish to re-publish or otherwise use the information in this publication must check this information for currency and accuracy prior to publication. Please refer to [www.aec.gov.au](http://www.aec.gov.au) to access the AEC's current publications.

## Additional information

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### What are gift caps?

Gifts that are received for a federal purpose are subject to a gift cap. A gift cap is a cap on the total amount or value of gifts that a person or entity (the recipient) can receive, or person or an entity (the donor) can give for a federal purpose in a calendar year. There are separate gift caps for by-elections and Senate-only elections.

### What is a federal purpose?

Federal purpose is defined in section 287(1) of the Electoral Act as for the purpose of incurring electoral expenditure, or creating or communicating electoral matter.

All gifts for a federal purpose must be credited to a federal account. Please refer to the **Federal accounts Guideline** for more information [publication forthcoming].

The Electoral Act provides immunity from State and Territory electoral laws for donors, recipients and persons acting on behalf of recipients when they offer, seek, give, receive, keep or use gifts that are expressly for federal purposes.

#### Example

The Wolfhound Party is a federally registered political party (RPP) with a South Australian branch. This South Australian branch received a gift from Bill of \$20,000 to support its next federal election campaign. Because Bill's gift is for a federal purpose, neither the branch nor Bill are subject to any South Australian laws that restrict political donations. Bill and the Wolfhound Party only need to comply with their obligations under the Electoral Act.



Section 302CA – provides that a person or entity may offer, seek, give, receive or keep, and use gifts made for a federal purpose despite any State and Territory laws if it is *expressly for a federal purpose*.

### What is a gift?

A gift includes a donation under the Electoral Act.

The Electoral Act sets out numerous examples of what is or is not **a gift** for the purposes of Part XX of the Electoral Act.

A gift includes gifts such as 'gifts-in-kind.' Gifts-in-kind are goods or services received for which no payment (in cash or in kind) or inadequate consideration is made. Inadequate consideration is where the benefits obtained by the recipient are clearly of a lesser value than the payment made. Inadequate consideration includes discounts provided over and above those that would be offered under normal commercial arrangements.

A gift may also include uncharged interest on a loan to a person or entity, and an amount paid by a person as a contribution, entry fee or other payment to attend or otherwise benefit from a fundraising venture or function that forms part of the net proceeds of the venture or function.

For more information, refer to the **Gifts fact sheet**.



s 287AAB(1) provides that: A gift is defined as ‘any disposition of property made by a person or entity to another person or entity, being a disposition made without consideration in money or money’s worth or with inadequate consideration, and includes the provision of service for no consideration or for inadequate consideration.’

A gift includes gifts other than money, such as gifts in kind. Gifts-in-kind may be goods or services received for which no payment (in cash or in kind) or inadequate consideration is made. Inadequate consideration is where the benefits obtained are of a lesser value than the payment made. It includes discounts provided over and above those that would be offered under normal commercial arrangements.

Where a loan is given at less than the commercial interest rate or a loan is forgiven, the amount of interest not charged, or value of the loan forgiven is a gift.

### Example

Blake is a candidate in an upcoming election and is offered, by Sid, a commercial property at a discounted rent of \$2,000 per month for four months. The property would normally attract \$3,500 per month in rent.

The difference between the rent Blake would have paid under a normal commercial arrangement –\$14,000 – and the rent they have been charged – \$8,000 – equates to \$6,000 and would constitute a gift. Blake is the recipient of the gift and would need to apply \$6,000 towards the relevant gift cap. Blake would also need to be aware of their disclosure obligations once the combined value of the gifts exceeds the disclosure threshold.

## Who do gift caps apply to?

Gift caps apply to the following persons or entities:

- RPPs
- state branches of RPPs
- members of the House of Representatives (MPs) and Senators
- candidates
- significant third parties (STPs)
- associated entities (AEs)
- nominated entities (NEs)
- third parties (TPs)
- donors.

Recipients are responsible for monitoring gift caps and ensuring they do not exceed any of the gift caps that apply to their circumstances.

The Electoral Act sets out the ‘responsible person’ for each type of person or entity. The responsible person holds responsibility for ensuring the recipient complies with the relevant gift caps.



Donors are responsible for monitoring and ensuring they do not exceed any of the gift caps that apply to their circumstances. See the table below for who the responsible person is for each recipient.

### Responsible person for monitoring gift cap obligations

| Entity type            | Responsible person   |
|------------------------|--|
| RPP                    | The registered officer   |
| State branch of an RPP | If also an RPP, the registered officer of the State branch<br>If not an RPP, the agent of the State branch                         |
| MP or Senator          | If a member of an RPP – the registered officer of the RPP<br>If otherwise – the MP or Senator                                      |
| Candidate              | If endorsed by an RPP – the registered officer of the RPP<br>If otherwise – the agent of the candidate or the candidate themselves |
| STP                    | The financial controller of the STP  |
| AE                     | The financial controller of the AE   |
| NE                     | The financial controller of the NE   |
| TP                     | The TP   |



Section 302CC states who is the responsible person for a recipient of an annual gift, a by-election gift, or a Senate-only election gift.

## What gift caps apply to recipients?

There are three gift caps that apply to recipients under the Electoral Act:

- the annual gift cap – is the total amount or value of all gifts a recipient can receive from a single donor in a calendar year
- the by-election gift cap – is the total amount or value a recipient can receive from a single donor for a by-election during the by-election period
- the Senate-only election gift cap – is the total amount or value a recipient can receive from a single donor for a Senate-only election during the Senate-only election period.

Recipients should be aware that donors are subject to additional caps: the State and Territory gift cap and the overall gift cap. For more information, please refer to the **Gift Caps Guideline for Donors**.

All of the gift caps are outlined below:

### Details of applicable gift caps

| Gift cap                      | Cap amount (as of 1 July 2026)                 | Applies to              |
|-------------------------------|--|-------------------------|
| Annual gift cap               | \$50,000 (indexed annually)                    | Recipients (and donors) |
| By-election gift cap          | \$50,000 (indexed annually)                    | Recipients (and donors) |
| Senate-only election gift cap | \$50,000 (indexed annually)                    | Recipients (and donors) |
| State and Territory gift cap  | Five (5) times the annual gift cap – \$250,000 | Donors only             |
| Overall gift cap              | 32 times the annual gift cap – \$1,600,000     | Donors only             |

Gift cap amounts are subject to indexation.

The indexed gift cap amounts will be published on the AEC website before 1 January each year.

## When do gift caps apply?

Except for the by-election and Senate-only election gift caps, gift caps apply over a calendar year from 1 January to 31 December. The by-election and Senate-only election gift caps apply only during the election period for that type of election.

## What happens to gift caps in an election year?

In the years that a general election is held, the annual gift cap for that year will reset 30 days after the return of writs for that election. However, the annual gift cap reset does not apply if the writ is returned in a new calendar year. If this date falls in a new calendar year, the gift cap will reset on 1 January of the new calendar year.

### Example

The annual gift cap for 2030 was \$50,000.

A general election was held on 3 May 2030. The writs for this election were returned on 14 July 2030.

The date 30 days after 14 July 2030 is 13 August 2030.

For the period 1 January 2030 – 13 August 2030, a recipient can receive gifts up to \$50,000 from each donor.

From 14 August 2030 – 31 December 2030 the cap has reset, and a recipient could receive additional gifts up to each cap.



s 302CG of the Electoral Act establishes the annual gift cap will reset if a general election is held in a calendar year.

## How do gift caps apply to gifts received by Senate groups?

When a recipient is part of a Senate group that receives a gift, the recipients should be aware of how much of the gift is received by each recipient. This is important so that the recipients can ensure they are appropriately monitoring their annual gift cap with that donor accurately to ensure that they comply with the Electoral Act.

Where a gift is made by or on behalf of a donor to either a group, or an agent acting on behalf of a group, the Electoral Act sets out who is taken to have received the gift and how much each recipient has received.

- If a group is a single-party endorsed group, the party that endorsed the candidates is taken to have received the whole gift.
- If the group is jointly endorsed, or none of the group's members is a candidate endorsed by an RPP, then each member is taken to have received an equal share of the gift (rounded to the nearest dollar). In either case, the group as a whole is taken not to have received the whole amount of the gift.

### Example 1

Members of a group are all endorsed by the same RPP. A donor makes a gift to the group. The donor's gift is taken to be received by the endorsing political party.

### **Example 2**

Ellis, Spencer, and Quinn are members of a group and are all endorsed by the Australian Shepherd Party. Robin is also a member of the group and is endorsed by the Maltese Party, who is in a coalition with the Australian Shepherd Party.

Blake makes a gift of \$6,000 to the group. The donation is taken to be received in even split between each of the four candidates that are members of the group (\$1,500 each).

Under section 302BA(4), endorsed candidates and the endorsing RPP are 'related' for the purpose of establishing whether a gift cap has been exceeded. This would mean \$4,500 is aggregated with any other gifts for a federal purpose made by Blake to the Australian Shepherd Party, and \$1,500 is aggregated with any other gifts for a federal purpose made by Blake to the Maltese Party.

### **Example 3**

A donor makes a gift to a group where no members of the group are endorsed by an RPP ('unendorsed group'). The gift is taken to be split equally amongst the group.

## Requirements relating to gifts

This section outlines what gift apply to each gift cap and how the gift caps operate.

### Gift caps application for recipients

| Gift cap                      | When the cap applies                      | Consists of   |
|-------------------------------|---|---|
| Annual gift cap               | The entire calendar year                  | Single and aggregated gifts for a federal purpose               |
| By-election gift cap          | Only during a by-election period          | Single and aggregated gifts for a by-election purpose           |
| Senate-only election gift cap | Only during a Senate-only election period | Single and aggregated gifts for a Senate-only election purpose. |

### Annual gift cap

Is the total amount or value of all gifts for a federal purpose a recipient can receive from a single donor in a calendar year.

### By-election gift cap

The by-election gift cap only applies to gifts received for the purpose of a by-election during the by-election period which:

- starts from the day the writs are issued; and
- ends at close of polling for that by-election.

If multiple by-elections are held concurrently, each by-election attracts its own gift cap.

Gifts received for a by-election purpose do not contribute to the annual gift cap.

#### Example

On 28 July 2018, five separate by-elections were held to fill vacancies in the House of Representatives seats for the Division of Fremantle, Division of Perth, Division of Mayo, Division of Braddon and Division of Longman.

If the 'by-election gift cap' had applied at this time, **each by-election would have had its own gift cap** of \$50,000. The by-election gift cap applies to gifts made for the purpose of that by-election, in the by-election period – being the period from the issue of writ until the end of polling day for the by-election.

## Senate-only election gift cap

The Senate-only election gift cap only applies to gifts received for the purpose of a Senate-only election during the Senate-only election period which:

- starts from the day the writs are issued; and
- ends at close of polling for the Senate-only election.

Gifts received for a Senate-only election purpose do not contribute to the annual gift cap.

### Example

If a Senate-only election was held on 2 August 2027, a separate Senate-only election gift cap would apply from the time of issue of writ to the close of polling.

Persons or entities that receive a gift for the purpose of the Senate-only election would count those gifts towards the Senate-only election gift cap, and not towards the annual gift cap.

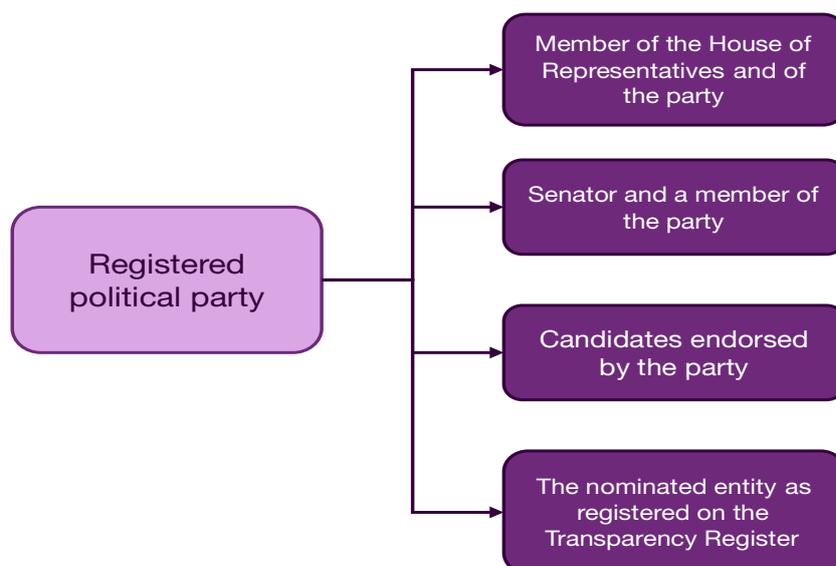
## When a person or entity is related to a registered political party

An RPP shares a gift cap with their related entities. RPP's and their related entities must be aware of this, to ensure their combined gifts received do not exceed any gift cap.

A person or entity is considered related to an RPP if they are any of the following:

- a member of the House of Representatives who is a member of the RPP
- a Senator who is a member of the RPP
- a candidate endorsed by the RPP, or
- the RPP's registered nominated entity as set out on the Transparency Register at the time the relevant gift was made.

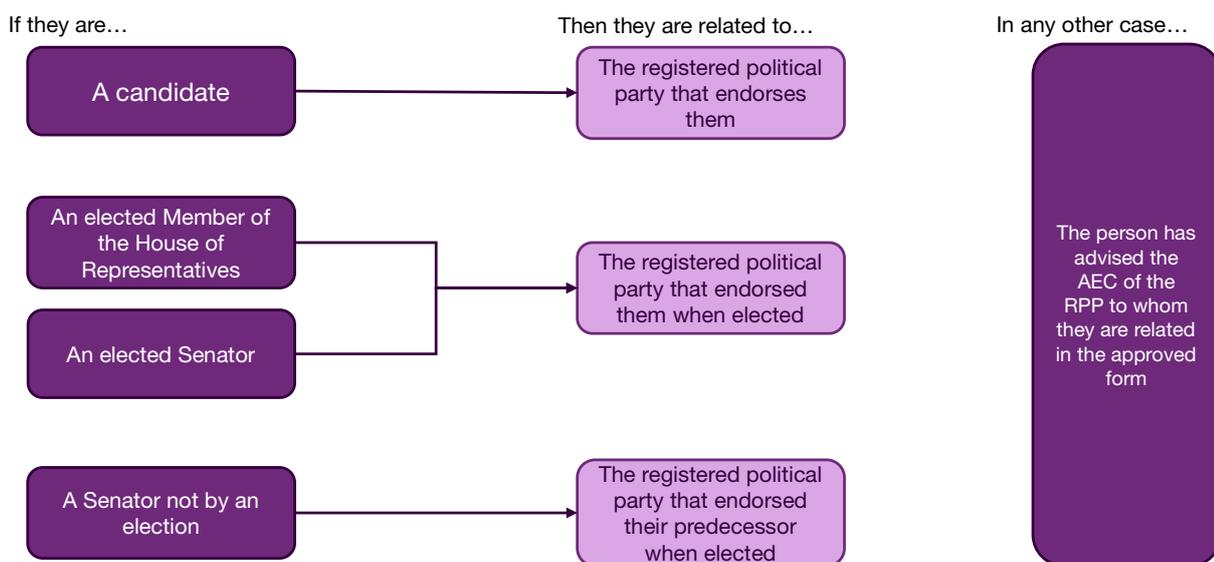
### When the person or entity is only related to one RPP



In the case of an MP, Senator, or candidate who may be related to more than one RPP, the person is taken to be *related* only to:

- if they are a candidate - the RPP that endorses that person
- if they are a MP or Senator and not a candidate - the RPP that endorsed them as a candidate in the election that most recently resulted in their election as a MP or Senator, or
- if they are a Senator and became a Senator other than a result of an election - the RPP that endorsed their predecessor as a candidate for election to the Senate, or
- if the person has given the AEC a written notice in the approved form specifying another of the RPPs - then the RPP most recently specified in that notice.

## Where a person or entity may be related to more than one RPP



### Example 1

Riley is a member of the Beagle Party in the House of Representatives. As Riley is a member of that RPP, they are a related entity, and share an annual gift cap. This means, a gift to Riley counts as a gift to the Beagle Party as well for the purposes of gift caps. If Leigh makes a donation to Riley, but also donates to the Beagle Party, the aggregated value of these gifts must not exceed the relevant gift cap. If Leigh makes a \$15,000 gift to Riley, it is also taken as a \$15,000 gift to the Beagle Party for the purposes of their gift cap.

### Example 2

Alex is a Senator for Tasmania, who was endorsed as a candidate by the Poodle Party in the election that resulted in their election to the Senate. After this election, the Poodle Party entered a coalition with the Cavalier Party. Alex is a related entity to the Poodle Party as that was the party that endorsed Alex at the election which resulted in their election to the Senate.



Section 302BA(4) and (5) sets out who is considered a related entity, and where a person may be related to more than one RPP, how to determine which party the person is related to.

## Treatment of other entities

The Electoral Act explains how other entities, such as body corporates, associated entities, significant third parties, and third parties, and their branches are to be treated under sections 287(6) and 287(8) to (8D). For more information, refer to the relevant **entity registration guidelines**.

The Electoral Act deems related bodies corporate to be the same entity. Related bodies corporate has the same meaning under the Electoral Act as defined in section 50 of the *Corporations Act 2001* (Cth). The responsible person will need to ensure that a recipient does not exceed a gift cap where multiple gifts are received from related bodies corporate.

## Do gifts require receipts?

A donor may pay a recipient an amount as a contribution, entry fee or any other payment to attend, or otherwise obtain a benefit from a fundraising venture or function. Under the Electoral Act, the portion of this contribution that forms part of the net proceeds of the venture or function is classified as a gift. The responsible person for the recipient is required to provide the donor with a receipt for the gift.

The responsible person for the recipient must give the donor a receipt for this gift as soon as practicable after receiving the gift. The donor may rely on this receipt to meet any disclosure obligations.

If the responsible person for the recipient reasonably believes the amount that forms part of the net proceeds changes, the responsible person must give an updated receipt to the donor.

### Example

The Mastiff Party held a fundraising gala dinner to raise funds for their upcoming election campaign. All arrangements for the event were paid for at the market rate and cost \$45,000. The event had a capacity of 150 seats and tickets were sold for \$1,500 per seat.

All 150 seats were sold for the event, resulting in \$225,000 revenue. The net proceeds from this event were \$180,000 (revenue minus the cost to host the event).

The Mastiff Party will need to provide a receipt for the amount of \$1,200 (\$180,000 divided by 150 tickets) to each donor who purchased a ticket, to represent the portion of their ticket price that constitutes a gift.

The donor/s can rely on this receipt for the purposes of complying with their disclosure obligations.

The Electoral Act does not prescribe any other circumstances in which a receipt is required to be issued. However, it is strongly recommended that a recipient maintains appropriate records to monitor and ensure that they do not exceed the relevant gift caps.



s287AAB(2)(a) of the Electoral Act provides that a gift includes the amount that forms part of the net proceeds from any contribution, entry fee, or other payment to attend or otherwise obtain a benefit from a fundraising function or venture.

S302CH provides where receipts are required to be provided for certain gifts.

## What does it mean to exceed a gift cap?

The recipient will exceed a gift cap if gifts (whether a single or the cumulative total value or amount of multiple gifts) received from the same donor exceed the relevant gift cap amount.

If the recipient is an RPP, this would include gifts received by any related entity.

## What can a recipient do if a gift cap is exceeded?

If a recipient has received a gift or gifts that exceed any of the gift caps that apply to them, they contravene the Electoral Act and may be subject to a civil penalty. However, the recipient does not contravene the Electoral Act if:

- at the time the gift was made, they did not know, and could not reasonably have been expected to know, that the gift exceeded the relevant gift cap for the calendar year; and
- the recipient took acceptable recipient action in relation to the gift within six weeks (the acceptable action period) after becoming aware that the gift exceeded the relevant gift cap for the calendar year.

A recipient who wishes to rely on this exception to avoid liability, bears the evidential burden. This means that the recipient is responsible for producing the necessary evidence to support the exception that applies to their circumstances.

Information on what penalties can apply if a gift cap is exceeded can be found on the AEC website [publication forthcoming].



A person who wishes to rely on any of the exceptions under the Electoral Act bears an evidential burden. This means that if a person wants to rely on the exception, they must provide sufficient evidence to support their position.



Sections 302CD (3), 302CE (3) and 302CF (3) provide the exception for contravening the annual, by-election and Senate-only election gift caps.

## Taking acceptable recipient action

**Acceptable action** is taken to occur in relation to a gift if any one of the following applies:

- an amount equal to the amount or value of the gift is transferred to the Commonwealth;
- the gift is returned to the donor or person who made the gift; or
- an amount equal to the amount or value of the gift is returned to the donor or person who made the gift.

Under the Electoral Act acceptable recipient action is taken in relation to a gift that exceeds the annual cap for a calendar year, the by-election gift cap or the Senate-only gift cap (whichever is applicable) if the recipient, within 6 weeks of becoming aware they have breached the relevant cap, :

- returns the gift, or returns an amount equal to the amount or value by which the gift exceeds the relevant gift cap, to the donor, or
- transfers an amount equal to the amount or value of the gift, or transfers the amount or value by which the gift exceeds the relevant gift cap to the Commonwealth.

If the gift was made to or for the benefit of a candidate in an election or by-election, the acceptable action period is 6 weeks beginning from the later day of:

- the day the gift was made, or
- the earlier of the day the person announced they would be a candidate in an election or by-election and the day the person nominated as a candidate in the election or by-election, or
- otherwise – the period of 6 weeks beginning on the day the gift is made.

It is best practice and promotes transparency to inform the AEC when acceptable action has been taken. The AEC is responsible for publishing any acceptable action on the Transparency Register within 24 hours.



Section 302B of the Electoral Act defines acceptable action, acceptable recipient action and the acceptable action period.

### Example

On reviewing records of gifts received from their related entities, Bobby, as the responsible person for the Chihuahua Party, becomes aware that they have received more than the gift cap limit from a single donor and that they are in breach of the annual gift cap.

Within 6 weeks of the date the gift was made, Bobby contacts the donor and returns the gifts that exceeded the gift cap. The Chihuahua Party have avoided liability for the civil penalty and not contravened the gift cap provisions as upon becoming aware that they had exceeded the gift cap, they successfully took acceptable recipient action within 6 weeks of becoming aware.

## Exceeding the annual gift cap

An annual gift received in a calendar year will exceed the annual gift cap if:

- the amount or value of the gift is more than the annual gift cap
- the amount or value of the gift, when added to the amount or value of each previous annual gift (if any) received from the same donor in the same calendar year is more than the annual gift cap; or
- the amount or value of the gift to an RPP, when added to the amount or value of each previous annual gift (if any) from the same donor to the same RPP, or a person or entity related to the RPP, in the same calendar year is more than the annual gift cap.

RPPs will need to monitor gifts received to ensure that the aggregate gifts received across their related entities does not exceed the annual gift cap. When receiving multiple gifts, the responsible person for a recipient must monitor the combined amount or value of gifts received in a calendar year from the same donor or the donor's related bodies corporate. Monitoring is required to ensure a recipient does not exceed the annual gift cap, as to avoid the responsible person from being liable under the Electoral Act.



s302BA (1) explains the meaning of exceeding the annual gift cap.

### Example

Bobby is the responsible person for the Chihuahua Party, and they have received a gift of \$30,000 from Jo. Bobby records this gift against their annual gift cap from Jo. Bobby later becomes aware that Lou, a candidate endorsed by the Chihuahua Party, has received a gift of \$20,000 from Jo. As Lou and the Chihuahua Party are related entities, and the annual gift cap in that calendar year is \$50,000, Bobby knows any further gifts from Jo would exceed the Chihuahua Party's annual gift cap.

## Exceeding the by-election and Senate-only election gift cap

A gift will exceed the by-election or Senate-only election gift cap if it is made to the same recipient by the same donor, including to an RPP or related entity, during the election period for the by-election or Senate-only election, and it is:

- more than the by-election gift cap as a single gift
- more than the by-election gift cap, when the amount or value of the gift when added to the amount or value of each previous gift received by the recipient from that donor for the purpose of that by-election in the by-election period.
- more than the Senate-only election gift cap as a single gift
- more than the Senate-only election gift cap, when the amount or value of the gift when added to the amount or value of each previous gift received by the recipient from that donor for the purpose of that Senate-only election in the Senate-only election period.



s302BA (2) and (3) explains the meaning of exceeds the by-election and Senate-only election gift cap.

### Example 1

A by-election will be held on 1 September 2026. The by-election gift cap for 2026 is \$50,000.

Bobby, as the responsible person for the Chihuahua Party, is contacted by a donor who wants to give \$80,000 to the Chihuahua Party to support their candidate in the upcoming by-election. If the Chihuahua Party receives that gift in full, they will exceed the by-election gift cap by \$30,000.

### Example 2

A Senate-only election will be held on 1 October 2026. The Senate-only election gift cap for 2026 is \$50,000.

Bobby, as the responsible person for the Chihuahua Party, is contacted by a donor who wants to give \$40,000 to the Chihuahua Party to support their candidates in the upcoming Senate-only election. Bobby is also contacted by their candidate, who advised them that this same donor wanted to make a gift of \$20,000 directly to the candidate.

If the Chihuahua Party and their candidate receive those gifts from that donor, they will exceed the Senate-only election gift cap by \$10,000.

## Foreign donations

The Electoral Act restricts the making and receipt of donations from a foreign donor. Persons or entities under these restrictions must ensure they are aware of these restrictions to maintain compliance. The responsible person for the recipient is responsible for ensuring that they are aware of what gifts can or cannot be accepted.

Recipients can take acceptable action in relation to foreign donations if any one of the following applies:

- an amount equal to the amount or value of the gift is transferred to the Commonwealth;
- the gift is returned to the donor or person who made the gift; or
- an amount equal to the amount or value of the gift is returned to the donor or person who made the gift.



ss302D, 302E, and 302F set out the restrictions on foreign donations.

The **Fact Sheet on Foreign Donations** available on the AEC website contains further information.