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FAD / FUNDING AND DISCLOSURE REFORM

Registration Guideline

for Associated Entities

AEC Australian Electoral Commission

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Introduction

Division 1A of Part XX of the *Commonwealth Electoral Act 1918* (Electoral Act) requires entities that have a certain type of connection with one or more registered political parties (RPP) to be registered, and that certain information regarding this registration is published on the Transparency Register.

An entity that meets a requirement for registration as an associated entity (AE) has 90 days to be registered (the 90-day period). If, after the 90-day period, an entity is not registered as an AE as required, it must not incur electoral expenditure or fundraise for that purpose until it is registered.

Civil penalty provisions apply for an entity that, after the 90-day period, continues to incur electoral expenditure or fundraises for that purpose and the entity is not registered as required.

The Electoral Act refers to both the Australian Electoral Commission (AEC) and the Electoral Commissioner (EC). For ease of reading, this document will refer to both as the AEC. Readers should refer to the Electoral Act in determining the specific nature of relevant provisions discussed, including to whom they relate.

Electoral expenditure refers to expenses incurred for the dominant purpose of creating or communicating electoral matter. Further details on electoral expenditure can be found in the fact sheet: Electoral expenditure and electoral matter.

Purpose

The *Registration Guideline for Associated Entities (*the guideline) provides information and guidance for relevant individuals, groups and entities on the requirements relating to registration as an AE under Division 1A of Part XX of the Electoral Act.

The guideline explains:

- registration requirements of AEs
- application for registration as an AE
- determination and refusal of an application for registration
- notifying changes to information on the Transparency Register
- deregistration.

Familiarisation with the guideline will support entities to meet their legislative obligations in relation to registration and keep their information up to date.

Important information

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

WARNING. A warning symbol indicates information about a legal obligation under the Electoral Act.

USEFUL TIP. An information symbol indicates a useful tip

DUE DATE. A clock symbol indicates a due date.

Legislation

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	
Division 1A – 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
Division 3AB – Requirements relating to electoral expenditure	
Division 5C – Compliance and enforcement powers	Subdivision C – Anti-avoidance

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 to access the AEC's current publications.

Roles and responsibilities

The guideline applies to the following:

- entities that meet the relevant criteria for registration as an AE, including nominated entities (NEs) of RPPs
- significant third parties (STPs) that also meet the relevant criteria for registration as AEs.

Section 287(8A) states that if an entity is registered as both an STP and an AE, for the purpose of Part XX it is to be treated only as an associated entity.

Entities that meet the relevant criteria for registration as an AE are responsible for:

a) nominating a financial controller for the entity, identifying any registered political party with which the entity is associated and setting out details of each federal account of the person or entity (see below '*Key elements of an application for registration'*)

b) applying to the AEC for registration as an AE within the required period (see below *'When does an associated entity need to be registered?'*)

c) not incurring electoral expenditure or fundraising for the purpose of incurring electoral expenditure after the relevant 90-day period and until they are registered, and

d) once registered, notifying the AEC of any changes to information of the entity.

Registration requirements

What is an associated entity?

An entity (excluding a political entity) must register as an AE if it has a connection or association with a registered political party (RPP).

Political entities do not need to register as an AE.

'Political entity' is defined in s 4 of the Electoral Act as:

a) a registered political party
b) a state branch (as defined in Part XX) of a registered political party
c) a candidate (as defined in Part XX) in an election (including a by-election)
d) a member of a group (as defined in Part XX).

Registration as an AE is required if, in a **calendar year,** any of the following apply (section 287H):

a) the entity is controlled by one or more RPPs
b) the entity operates wholly, or to a significant extent, for the benefit of one or more RPPs
c) the entity is a financial member of an RPP
d) another person is a financial member of the RPP for the benefit of the entity
e) the entity has voting rights in an RPP, or
f) another person has voting rights in an RPP on behalf of the entity.

Examples of AEs include 'think tanks', registered clubs, service companies, trade unions and corporate party members.

Such entities may fundraise, campaign, or otherwise support a specific RPP or policies of a party, even if the entities undertake other activities.

Example: A think tank that spends most of its revenue on advertising campaigns that support a particular party's policies during an election year, could be considered as operating to a significant extent for the benefit of that party.

What if an entity is both an AE and an STP?

If an entity is registered both as an AE and an STP, for the purposes of Part XX the entity is treated as an AE only.

Example: Greater Glider Pty Ltd is registered both as an AE and an STP because it meets the registration criteria for both entities (ss 287F and 287H).

For the purposes of Part XX, however, it is treated as an AE only.

This means that Greater Glider Pty Ltd is subject to AE obligations under Part XX.

What if an entity is a nominated entity (NE)?

The criteria for registration as an NE of an RPP includes if the entity operates wholly or to a significant extent for the benefit of that party.

Operating for the benefit of an RPP is also one of the criteria for registration as an AE. The effect of this is that all NEs are required to be registered as AEs.

Example: Kangaroo Holdings operates wholly or to a significant extent for the benefit of the Kangaroo Australia Party and has consented to be registered as the NE of that party.

As Kangaroo Holdings operates for the benefit of a RPP, it meets the criteria for registration as an AE (paragraph 287H(1)(b)) and therefore is also required to be registered as an AE.

What if an AE has a branch that is also an AE?

If an AE has a branch that is also an AE, then the two entities are treated as separate AEs.

Example: Platypus Association VIC is a state branch of Platypus Association Australia – both entities are registered as separate AEs.

As both entities are separate AEs for the purposes of Part XX, they must both meet the requirements and obligations of this Part.

What if an AE is a branch of another entity that is an STP?

If an AE is a branch of an STP, then the branch is to be treated as separate to the STP and registered as an AE.

Example: Ace Ant Workers Association (AAWA) and its branches are an STP. The AAWA Queensland Branch is also a registered AE.

For the purposes of Part XX, AAWA Qld is an AE; and AAWA and all other branches that are not AEs are a single STP (see s 287(8)).

What if an AE is related to a body corporate?

If an AE is a body corporate that is related to another body corporate, for the purpose of Part XX the AE is treated as separate from the other body corporate. As such, separate registration obligations may apply to each body corporate.

When does an associated entity need to be registered?

An entity that meets the definition of an AE must register with the AEC before the end of 90 days from when it met the definition of an AE (the 90-day period).

After the 90-day period, an entity that is required to be registered as an AE for a calendar year must not incur any electoral expenditure or fundraise for that purpose in that calendar year until it is registered.

Civil penalty provisions apply for an entity that, after the 90-day period, continues to incur electoral expenditure or fundraises for that purpose and the entity is not registered.

The civil penalty amount is determined as whichever is greater of:

- 200 penalty units, or
- three times the total amount incurred or fundraised after registration was required.

Anti-avoidance

The Electoral Act contains penalties for avoiding registration obligations under Part XX.

The anti-avoidance provisions prohibit schemes that are established to avoid the civil penalty provisions relating to the obligations to register as an AE.

- It is an offence under s 314AS of the Electoral Act to enter into, begin to carry out or carry out a scheme to avoid registration obligations for AEs.

Application for registration

Key elements of an application for registration

Applications for registration must be made using the approved form – *Register an Associated Entity application form (Application form)*.

The form sets out the information the AEC needs to decide on registration as an AE.

Applicants must provide details of:

- the entity and relevant contact information
- confirmation that it meets the registration requirements for an AE
- the registered political party to which the entity is associated
- related organisations or branches of the entity
- the nominated financial controller of the entity, and
- each federal account of the entity.

Refer to the Application form for more details.

Financial controllers

AEs must nominate a financial controller, which the Electoral Act defines as:

- for an entity that is a company, the company secretary
- for a person or entity that is a trustee of a trust, the trustee, or
- in all other cases, the person responsible for maintaining the entity's financial records.

The financial controller must meet the following conditions:

- be an individual who is at least 18 years old
- sign a form consenting to the nomination, and
- sign a declaration that they are eligible for nomination.

A person will not be eligible for nomination as financial controller of an entity if they have been convicted of an offence against the funding and disclosure provisions of the Electoral Act.

Restrictions on names

An application will be refused if the entity's name does not conform with the rules on entity names.

Entities will not be registered if the name (or its abbreviation):

- is obscene, frivolous or vexatious
- is the same as, or is likely to be confused with, or mistaken for, the name of a party, STP or AE to which the entity is not related
- implies a relationship or connection with a party, STP or AE when no such relationship exists, or
- uses the words 'independent party' or 'independent' along with the name, abbreviation or acronym of a party, STP or AE, or in a way that is likely to be confused with the name, abbreviation, or acronym of that entity.

Naming rules that apply to RPPs also apply to registered entities. The specifics of this depend on the type of entity applying for registration.
These rules are set out in Part XI of the Electoral Act under subsection 129(1) (except para (1)(a)).

Federal accounts

Entities are required to provide details of any federal accounts when applying for registration.

A federal account is an account, kept in Australia with an authorised deposit-taking institution (as defined by the Banking Act 1959) where:

- the only amounts deposited into the account are amounts to be used for a federal purpose
- the only amounts withdrawn or transferred from the account are amounts withdrawn or transferred for a federal purpose or transferred to another federal account.

For further information refer to the **Federal Accounts Guideline**.

Determination and refusal of registration

In determining an application for registration, the AEC considers relevant documents and information including, but not limited to:

a) information about the entity provided in the application for registration

b) information about the entity held by the AEC or that is publicly available, and

c) information about any related entities or organisations (including RPPs), or branches of the entity as identified in the application, held by the AEC or that is publicly available.

Example: If the application form includes the associated entity's ABN or ACN (or that of any related entity or branch of the entity), the AEC may review publicly available records to verify the information, such as:

- ASIC register
- Australian Business Records.

The AEC may request additional information from an AE that is relevant to the determination of the application.

After the 90-day period, entities must not incur incur electoral expenditure or fundraise until they are registered. Therefore, it is important to include all relevant information in the application for registration and to provide any additional information the AEC requests to help ensure a timely determination on registration.

The AEC must refuse an application for registration if:

a) the entity does not meet the registration requirements as an AE under s 287H, or

b) the entity's name does not conform with entity naming restrictions under subs 129(1) (except para (1)(a)).

Variation of an application

After an initial assessment of the application, if the AEC considers that the application should be refused, but that the applicant might be prepared to vary the application in a way that would not require that refusal, it will give a notice to the applicant setting out the reasons for this opinion.

The applicant may respond to the AEC's notice in writing requesting to:

a) vary the application, or

b) proceed with the application in the form that it was submitted.

No action on the application will be taken until the applicant notifies the AEC whether it wishes to vary or continue with the application.

Decision on application

The AEC will provide a written decision to register, or refuse to register, an entity as an AE. The decision will include details of obligations once registered.

Where the AEC has refused registration, the written decision will provide further detail on the reasons for the decision.

Obligations once registered

Annual return upon registration

Upon registration, the AE's financial controller must lodge a financial disclosure return for the AE. The return for the previous calendar year must be lodged within 30 days of becoming registered.

An AE has 30 days from the date of registration to lodge a return for the previous calendar year.

The AEC cannot extend this deadline.

For more information on annual returns including what the return must include, refer to the **Annual Returns Guideline for Associated Entities**.

Notice of changes to information

Once registered, AEs must meet their registration requirements at all times.

Changes to entity details (such as a new financial controller) must be provided to the AEC within 90 days of the information ceasing to be correct or complete.

A *Change to the Transparency Register* form is available on the AEC website.

Registered entities **must** notify the AEC in writing of any changes to their information on the Transparency Register that is not correct or complete.

- A civil penalty applies if an entity does not notify the AEC of changes within 90 days.

Requests for changes to entity information must take account of registration and naming restrictions, where relevant.

Publication on the Transparency Register

The AEC will publish certain entity information on the Transparency Register.

This includes publishing the names of the AE and its financial controller on the Transparency Register.

Other obligations under the Electoral Act

Registration as an AE confers a number of other obligations under the Electoral Act. The information contained in the following guides provide details of those obligations.

Donation Disclosure Notice Guideline for Significant Third Parties, Third Parties, Associated Entities and Nominated Entities

Electoral Expenditure Caps Guideline for Capped Expenditure Entities

Gift Caps Guideline for Donors and Gift Caps Guideline for Recipients

Deregistration

Application for deregistration

An AE may apply to the AEC to be deregistered. The application must be on the approved form – *Application for deregistration form*.

Note: An application to deregister should only be made by an AE that is no longer required to be registered.

When an application for deregistration is made, the AEC will deregister the AE if it is satisfied that the entity is not required to be registered (i.e. it no longer meets the requirements for registration under section 287H).

Review of the Transparency Register

The AEC may review the Transparency Register at any time to determine whether a person or entity is required to be registered as an AE.

The AEC will deregister the entity if it is satisfied on reasonable grounds that the entity is not required to be registered as an AE (i.e. it no longer meets the requirements under section 287H).

Requests for information

The AEC may request information from an AE to determine whether it remains required to be registered. A written notice requesting such information will be sent to the financial controller of the AE.

The financial controller must respond within the period specified in the notice. Information requests will allow up to 30 days for a response.

- Failure to comply with a notice requesting information within the specified time may result in a compliance notice being issued under section 314AN.

If the financial controller is unable to provide the information requested within the specified period, they may request an extension in writing. The request should include details of what steps they have taken toward providing the information sought and what has prevented them from providing it within the specified period. The AEC may grant an extension.

Notice of intention to deregister

Before deregistering a person or entity, the AEC will give written notice of the intention to deregister to the AE's financial controller.

Decision to deregister

The AEC will provide a written decision to deregister an AE.

If the AEC has deregistered an AE for reasons other than an application by the entity, the written decision will provide details of the reasons for the decision.

Document information

Document control

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