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FAD / **FUNDING AND
DISCLOSURE
REFORM**

Donation Disclosure Notice Guideline

for candidates,
members of the House
of Representatives
and Senators



AEC

Australian Electoral Commission

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Purpose

The *Donation Disclosure Notice Guideline for Candidates, members of the House of Representatives and Senators* (the guideline) provides an overview of these recipients' disclosure obligations under Part XX of the *Commonwealth Electoral Act 1918* (Electoral Act).

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



These guidelines are for the funding and disclosure scheme that commences on 1 January 2027. 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	
Division 3A	Requirements relating to donations
Division 4	Disclosure of donations

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.

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Introduction

The Commonwealth funding and disclosure scheme (the disclosure scheme) was established under Part XX of the Electoral Act. It 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:

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

to lodge donation disclosure notices (DDNs) with the Australian Electoral Commission (AEC) if certain kinds of gifts are received.

The AEC is required to publish some of the information contained within the DDN on the Transparency Register.

The Electoral Act refers to both the 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.

Guidelines

Who lodges a Donation Disclosure Notice?

Candidates, MPs, Senators and their donors are obligated to provide DDNs, within certain timeframes, once the disclosure threshold has been exceeded in a calendar year.

The person responsible for lodgement of a DDN is set out below:

Who the donation disclosure is for	Responsible person
<u>Candidate</u> in an election or by-election	If the candidate is endorsed by an RPP, it is the registered officer of the RPP, otherwise the agent of the candidate.
<u>Member</u> of the House of Representatives	If the MP is a member of an RPP, the registered officer of the RPP, otherwise the MP or person authorised to provide the DDN on their behalf.
<u>Senator</u>	If the Senator is a member of an RPP, the registered officer of the RPP, otherwise the Senator or person authorised to provide the DDN on their behalf.



Section 303A of the Electoral Act details the responsible person for lodging the DDNs on behalf of gift recipients.

Section 289 of the Electoral Act details the appointment of an agent for a candidate.

Section 303A(4) of the Electoral Act details that an MP or Senator who is not a member of an RPP may authorise an agent as the responsible person.

Why is a Donation Disclosure Notice required to be lodged?

A DDN is required to be lodged with the AEC if the:

- gift is made for a federal purpose; and
- either or both of the following apply:
 - the amount or value of the gift is more than the disclosure threshold
 - the total amount or value of all gifts received from the person or entity in the calendar year is more than the disclosure threshold.

For more information on gifts for a federal purpose please see the **Gift Caps guideline**.

What is a gift?



Section 287AAB of the Electoral Act defines gifts and exceptions.

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

A gift includes a donation under the Electoral Act.

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

A gift also includes a ‘gift-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 clearly of a lesser value than the payment made. Inadequate consideration includes discounts provided that are 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, please refer to the **Gifts fact sheet**.

Calculating the value of a gift-in-kind

A gift-in-kind contributes to the total gifts considered under the disclosure threshold.

When disclosing gifts-in kind the disclosure amount must reflect the amount or value of the gift. That is, the normal commercial or sale value of the item or service as evidenced by arms-length transaction or comparative quotations or expert assessment.

Examples of gifts-in-kind, if used for a federal purpose could be:

- free/discounted services such as legal advice, accounting services or web and IT services
- wages or salaries (including on-costs) incurred by an employer whose employee works for the MP, Senator or candidate during normal working hours while continuing to receive salary or wages from the employer (but not if the employee takes paid leave to work for the MP, Senator or candidate)
- free/discounted use of premises or equipment and facilities
- free use of a vehicle, or free fuel or servicing of a vehicle
- free/discounted time or production services by a broadcaster (except time provided by the ABC or SBS specifically for political broadcasting)
- free/discounted advertising by a publisher or advertising production service
- free air travel or the free use of a private aircraft
- loans provided interest free, or at rates that are less than those available in the commercial loan market
- free/discounted printing, typesetting or associated services
- free/discounted goods or services (for example, travel, artwork, sports memorabilia or electrical goods) for use in raffles or other fundraising activities
- where a person pays a bill/account owed by the MP, Senator or candidate.

Discounted use of premises or equipment and facilities

A donor may provide free or reduced rent of premises, equipment or facilities as a gift-in-kind for a federal purpose. This gift-in-kind is required to be disclosed when the amount or value of all gifts (including gifts-in-kind) provided in a calendar year exceeds the disclosure threshold. The AEC considers, by way of an example, the date the gift-in-kind is received is:

- the day the rent would otherwise have been paid (in the case of reduced rent), or
- the first day of the calendar month in which the gift in-kind was received.

Disclosure of uncharged interest on loans

Uncharged interest on a loan to a person or entity may be a gift-in-kind for a federal purpose. This gift-in-kind is required to be disclosed when the amount or value of all gifts (including gifts-in-kind) provided in a calendar year exceeds the disclosure threshold. The amount that must be disclosed is the additional amount that would have been payable if the loan had been made at commercial interest rates.

The date of the gift is:

- the date on which the interest would have been charged if calculated at commercial rates or
- the date on which the interest was waived, or
- the date on which the loan was forgiven (at which time the loan itself becomes a gift subject to disclosure provisions).

There are specific record keeping requirements for amounts received as a loan.

- For loans received that are greater than the disclosure threshold, from a person or entity other than a financial institution, the receiver of the loan must keep the following records:
 - terms and conditions of the loan
 - the total amount of the loan
 - the term of the loan
 - the interest rate payable on the loan.
- The following information related to the loan, dependant on the lender type:
 - for a loan from a registered industrial organisation (other than a financial institution) – the name of the organisation, names and addresses of its executive committee members, or
 - for a loan from an unincorporated association – the name of the unincorporated association, its executive committee members and their names and addresses, or
 - for a loan paid out of a trust fund or the funds of a foundation – the title, name or description of the trust fund or foundation, the names and addresses of the trustees of the fund or foundation, or
 - for any other loan, the name and address of the person or organisation that made the loan.

Loans between core members of an RPP's expenditure group, including any uncharged interest, are not considered a gift and therefore do not require disclosure.

For more information see the **Gifts fact sheet**.

Receipts for fundraising ventures or functions



The registered officer, MP, Senator, candidate or their agent must issue a receipt to the donor for certain gifts under section 302CH.

A donor may pay an amount as a contribution, entry fee or other payment, to attend or otherwise obtain a benefit from a fundraising venture or function.

A receipt must be issued for the amount that the registered officer, MP, Senator, candidate or their agent reasonably believes forms part of the net proceeds from the venture or function as soon as practicable after receiving the gift.

The donor can rely on the receipt to fulfil their disclosure obligations as required under the Electoral Act.

If the registered officer, MP, Senator, candidate or their agent becomes aware that the amount of the receipt is incorrect, they must issue an updated receipt to the donor (this may happen where variation to estimated costs occur after the receipt has been issued).

Where a receipt has been reissued due to a change, the registered officer, MP, Senator, candidate or their agent must request an amendment to any DDN they have already lodged for that receipt.

Example:

A fundraiser taking \$200,000 from the sale of 200 tickets at \$1,000 each. The cost of the fundraiser was \$132,000 leaving net proceeds of \$68,000, which was deposited into a federal account

$(\$200,000 - \$132,000 = \$68,000)$.

Each ticket purchased provided net proceeds of \$340.00

$(\$68,000 \div 200 = \$340.00)$.

One donor entity purchased 40 tickets at a total cost of \$40,000. The receipt issued to the donor must be provided for total net proceeds of the purchased tickets i.e. \$13,600.00 ($\$340 \times 40 = \$13,600.00$).

For further information see the **Gift Caps guideline**.

Disclosure threshold

The disclosure threshold is indexed on 1 January following a federal election (indexation day). It will be published on the AEC website as soon as practicable after each indexation day.

As of 1 January 2027, the disclosure threshold is set at \$5,000 in a calendar year.

The disclosure threshold is reached when a gift for a federal purpose is received and that amount, or the sum of all amounts received from the same person or entity during the calendar year is more than the disclosure threshold.

Example:

A regular gift (for a federal purpose) of \$200 each fortnight would be under the threshold until the cumulative value reaches over \$5,000 noting that:

- the 25th gift reaches only \$5,000,
- the 26th gift of \$200 brings the total donation to \$5,200 for the calendar year

A DDN would therefore be required to be lodged for the 26th gift with the cumulative total of \$5,200 disclosed in the DDN.

Example:

A gift of \$5,000.25 would be rounded to \$5,000, this does not exceed the threshold.

A gift of \$5,000.75 would be rounded to \$5,001, which exceeds the disclosure threshold, and a DDN would be required.

Where a donation or gift is received for an amount with a part-dollar value, the value or amount of the gift is to be rounded to the nearest dollar.

Obligation to monitor donations against the relevant thresholds and gift caps

The registered officer, candidate, MP, Senator, or their agent are responsible for monitoring donations received against relevant disclosure thresholds and gift caps. Gift caps restrict the amount that can be provided by a donor for a federal purpose in a calendar year. Gifts for a federal purpose must be disclosed when their combined value exceeds the disclosure threshold.

For calculating the cumulative total of donations that count towards the disclosure threshold, each recipient is separate.

Recipients must also ensure gift caps are not exceeded and take acceptable action where they are.

The gift cap is indexed annually and will be published on the AEC website by 1 January each year.

More information on Gift caps is available in the **Gift Caps guidelines**.

Foreign donors

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



Section 302D of the Electoral Act details the restrictions, penalties and exceptions related to gifts from foreign donors.

Section 287AA of the Electoral Act details the meaning of a foreign donor

Lodging a Donation Disclosure Notice

The registered officer, candidate, MP, Senator, or their agent as the responsible person is required to lodge the DDN in the approved AEC form within a specified timeframe to the AEC.

There is the ability for the responsible person to have administrative support in preparing DDNs. However, these must be lodged by the registered officer, candidate, MP, Senator, or their agent as the responsible person.

The AEC may advise of the need for a DDN:

- where a DDN is received from a registered officer candidate, MP, Senator or their agent and a corresponding disclosure has not been received from the donor within the specified timeframe
- where a DDN is received from a donor and a corresponding disclosure has not been received from a registered officer, candidate, MP, Senator, or their agent within the specified timeframe.



Section 303A of the Electoral Act details the responsible person for the recipient of the gift.

Failure by the AEC to notify a registered officer, candidate, MP, Senator, or their agent of their obligation to lodge a DDN does not relieve them of their responsibilities under the Electoral Act.

Timeframe for lodgement of Donation Disclosure Notices



The timeframe for lodgement of a DDN by a recipient is dependent on when the gift is received and whether it exceeds the disclosure threshold.



Expedited notice period for an election or by-election means the period from 7 days before to 7 days after polling day.

Election period for an election or by-election means the period starting on the issue of the writ until close of polls.



A person or entity 'receives' a gift at the time when the recipient acquires actual possession of the gift and can exercise control over the gift.

For example, a monetary gift provided by an electronic transaction would be received at the time the funds enter a bank account and are able to be controlled by the recipient.

A DDN must be lodged within the following timeframes:

Time the gift is received	Disclosure notice timeframe
During the expedited notice period (7 days before and after polling day)	Within 24 hrs commencing from when the gift is received
During an election period (i.e. election or by-election) (which refers to the period between issue of writ to polling day, unless during expedited period)	Within 7 days commencing on the date the gift is received
If a gift is received, in relation to an election or by-election before the start of the election period, and at the time the candidate, MP or Senator has not provided a DDN	13 days before polling day or 21 st day of the calendar month following the month in which the gift was received, whichever is the earliest
Any other time	By the 21 st day of the next calendar month

Example 1:

A gift of \$5,200 is received by an independent candidate on 10 March from an individual donor for a federal purpose.

Writs for a federal election were issued on 14 March. Polling day is set for Saturday 17 April.

Today is 15 March and the candidate or their agent has not yet lodged a DDN for the gift of \$5,200 received on 10 March.

The election period commenced when the writs were issued therefore the DDN must be lodged the earlier of:

- 13 days prior to polling day (by end of 4 April) or
- before 21 April.

Hence the DDN needs to be lodged by 4 April as this is the earlier date.

Example 2:

A gift of \$2,600 is received by an endorsed candidate of the Quokka Australia party on 22 March from an individual donor for a federal purpose. The donor had previously donated \$3,000 in February of the same calendar year for a federal purpose. A DDN was not lodged at that time as the threshold had not been met.

Writs for a federal election were issued on 24 March. Polling day is set for Saturday 26 April.

Today is 23 March and the registered officer has not yet lodged a DDN for the gift of \$2,600 received on 22 March or for the prior \$3,000 gift.

The election period commenced when the writs were issued therefore the DDN for the \$2600 gift must be lodged the earlier of:

- before 13 days prior to polling day (by end of 13 April) or
- by 21 April.

Hence the DDN for the \$2,600 gift needs to be lodged by the end of 13 April as this is the earlier date, and the DDN must contain the cumulative total of \$5,600 to meet disclosure obligations.

Information required in a recipient Donation Disclosure Notice

- Name of the candidate, MP or Senator
- Name of the person lodging the DDN (registered officer, candidate, MP, Senator or their agent)
- Amount/value of gift (inclusive of GST)
- Date the gift was received
- If the gift was made during a by-election or Senate-only election period and is for a by-election or Senate-only election, the name of the Division or the State or Territory (as applicable) to which the election relates
- The name and address of the person or entity who made the gift (the donor)
- If the person/entity (donor) made the gift on behalf of an unincorporated association (other than industrial organisation) or a Trust fund or foundation, then the DDN must contain:
 - association name, title or description of the trust fund or name of foundation
 - names and addresses of the members of the executive committee or trustees of the fund or foundation
 - if the disclosure threshold is met, the total amount/value of all gifts from the same donor to the recipient over the calendar year.

Civil penalty provisions apply for failing to provide a DDN and/or failing to provide it within the required timeframe.



Section 303B sets out the required contents of a recipient DDN for a gift for a federal purpose.

Bulk Donation Disclosure Notices

The Electoral Act sets out certain circumstances that provide for the disclosure of multiple donations or gifts in one lodgement (i.e. a Bulk DDN). These gifts must be separately detailed in the Bulk DDN and contain all the required information relevant to each individual gift. The Bulk DDN is lodged with the AEC in the same manner as an individual DDN.

See the Procedures for lodging a DDN with the AEC (publication forthcoming).

Incomplete disclosures

The registered officer, candidate, MP, Senator or their agent is responsible for making reasonable efforts to obtain the information required to complete the DDN. Where they are unable to obtain all the information required to fully complete a DDN, the candidate, MP, Senator or their agent must prepare a DDN to the extent that they are able to do so, and give the AEC notice in writing by lodging a Notice of Incomplete Disclosure with the incomplete DDN.

Note: Lodgement of a Notice of Incomplete Disclosure does not relieve the registered officer, candidate, MP, Senator or their agent of the responsibility of making reasonable efforts to obtain the information required to complete the DDN. The AEC may assess whether the lodgement of a Notice of Incomplete Disclosure was used by a registered officer, candidate, MP, Senator or their agent to avoid their responsibilities under the Electoral Act and may exercise its powers accordingly.

The Notice of Incomplete Disclosure has 3 parts that comprise the following:

- Full details of the information believed to be missing from the DDN
- Reasons why the information was unable to be obtained; and details of all attempts made to obtain the missing information
- Full name/s and address details of the person/s believed to possess the missing particulars; and reasons why the candidate, MP, Senator or their agent believes this person/s possesses the required information.



Section 318 provides the requirements for when the registered officer, candidate, MP, Senator or their agent is unable to obtain all the information required for a DDN.

Amending a Donation Disclosure Notice

A registered officer, candidate, MP, Senator or their agent may request to amend a DDN for the purpose of correcting an error or to remove a defect. This request must be made by the registered officer, candidate, MP, Senator or their agent. The amendment request must be by a notice in writing and signed by the person making the request and can be lodged with the AEC.

The AEC will approve the amendment request if satisfied there is an error or defect. On approval the DDN will be amended and published on the Transparency Register

Please see the Procedures for lodging an amendment request with the AEC (publication forthcoming).

Acceptable action



A person or entity may be subject to penalties under the Electoral Act where they fail to take acceptable action in respect of exceeding a relevant gift cap.

The acceptable action required to be taken by recipients and donors is detailed in section 302B of the Act.



Failure by the AEC to notify registered officers, candidate, MP, Senator or their agent of their obligation to lodge a DDN or take acceptable action does not relieve them of their responsibilities under the Electoral Act.

A DDN must be lodged for a gift (for a federal purpose) received over the disclosure threshold even if acceptable action has been taken.

For more information, please refer to the **Gift Caps guideline**.

Record keeping

The registered officer, MP, Senator, candidate or their agent should have adequate financial recording systems and procedures to enable the disclosure to be properly completed, details of which will be publicly available. The Electoral Act makes the registered officer, MP, Senator, candidate or their agent responsible for their own record keeping.

All DDNs should be supported by source documents recording the details of individual transactions. Examples of source documents are:

- receipts
- tax invoices
- loan documents
- bank deposit records
- bank account statements
- credit card statements.

Source documents should contain information required to complete the DDN, such as the:

- date of the transaction
- name of the person or organisation from whom a payment was received
- name and address of the organisation that has provided a loan to the person or entity
- total payment received (including GST if applicable).

Retention of records

Relevant records must be retained for a minimum of 5 years after the gift disclosed in a DDN was made.

The records must also be kept in accordance with any other requirements as determined by the Electoral Commissioner.

Persons or entities who fail to comply with these requirements are subject to civil penalties.



Section 317 of the Electoral Act provides for the retention of records.

Penalties

The Electoral Act imposes civil penalties, and in some cases, criminal penalties if a person or entity contravenes the requirements of the Electoral Act. The AEC provides information, including this guide, to assist candidates, MPs and Senators or their agents to comply with their disclosure obligations.

The AEC deals with instances of non-compliance as is appropriate to the circumstances, including possible referral to the Commonwealth Director of Public Prosecutions.

To review a list of civil and criminal penalties that may apply to MPs, Senators, candidates or their agents under the Electoral Act see **Penalties – financial disclosure** on the AEC website.



The registered officer, MP, Senator, candidate or their agents may be subject to a compliance review by the AEC to assess the completeness and accuracy of lodged disclosure notices.

Publishing of disclosure information

The AEC is required to publish and make available to the public donation disclosure information (other than an address) on the Transparency Register.

DDN information received by the AEC will be published on the Transparency Register:

- within 24 hours from the time the AEC receives the DDN if -
 - the gift was received during an election / by-election period, or
 - the gift was received close to the start of an election/by-election period, and had not been disclosed prior to the election period commencing, or
 - the disclosure notice was received by the AEC during an election period in relation to that election
- in any other case by the end of 10 days from the date the AEC receives the DDN.

The information in the disclosure is collected under sections 303A of the Electoral Act, and in accordance with the *Privacy Act 1988*. To view the Privacy Notice for financial disclosures, see the **Privacy page** on the AEC website.

Additional information

Gifts to Senate groups

When a gift is made to a Senate group that is a single party endorsed group, the party that endorsed the candidates in the group is taken to have received the gift and should be named as recipient on a DDN.

When a gift is made to:

- a jointly endorsed group or
- a group where none of the members are endorsed by an RPP

each member is taken to have received an equal share of the gift. The share must be rounded to the nearest dollar. The gifts are separate gifts for the purposes of disclosure.

Related bodies corporate

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*.

Where a candidate, MP or Senator receives a gift from a parent company or related bodies corporate, care must be given to ensuring the gift cap is not exceeded and duplicate DDNs are not lodged.

Winding up of a donor company

A company liquidator can recover a gift from an RPP, a significant third party, a candidate or a member of a group, if the gift exceeds the disclosure threshold and the company is wound up within one year of the gift being made.



Section 306B of the Electoral Act allows a company liquidator to recover a gift over the disclosure threshold.

Federal accounts

All monetary gifts for a federal purpose must be credited to a federal account.

A federal account means an account where:

- The only amounts credited to the account are amounts to be used only for a federal purpose; and
- The only amounts withdrawn or transferred from the account are amounts:
 - withdrawn or transferred for a federal purpose or
 - transferred to another federal account and
- the account is an authorised deposit-taking institution within the meaning of the *Banking Act 1959* and
- the account is kept in Australia.

For further information see the **Federal Accounts guideline**.



Section 287(1) sets out the requirements of a nominated bank account kept for the purposes of Part XX as a federal account.

Section 292FA sets out obligations in relation to use of federal accounts.

Gifts from a representative or a person acting on behalf of a principal

The person or entity that discloses a gift must ensure that the gift is attributed to the correct person or entity. A recipient must disclose a gift made by a person from their personal account as received from that person. This requirement applies even if that person (the donor) made the donation on behalf of their company or that person was subsequently reimbursed by the company.

The only exception to this requirement is where the person, organisation or other entity making the donation is acting as the legal representative (the agent) of another person or organisation (the principal). The identity of the principal, not the agent, is to be disclosed as the donor, for amounts received over the disclosure threshold.

Example:

In the case of a payment from a solicitor's trust account, disclosure should be made in relation to the person on whose behalf the payment is made, for example, [name of trust account] on behalf of [name of principal].

If someone makes a donation or donations to a recipient from donations that they collected, or for which they are later reimbursed, that person must be disclosed as the donor. This is because that person is not considered to be acting as the agent for another person or group of persons that made a donation.