

June 2025

Referendum Compliance Review Report

Australian Labor Party (ALP)

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Purpose of this report

The referendum disclosure scheme is established under Part VIIIA of the *Referendum (Machinery Provisions) Act 1984* (Referendum Act).

The Australian Labor Party (ALP) lodged both a referendum entity and a referendum organisation donor disclosure return.

Pursuant to s 109N(2) of the Referendum Act, this report provides the relevant person of the Australian Labor Party (ALP) (the party) with the Australian Electoral Commission's (AEC) assessment of the level of compliance of the 2023 referendum entity and referendum donor disclosure returns lodged on behalf of the Australian Labor Party (ALP) with disclosure obligations under Part VIIIA of the Referendum Act, specifically sections 109E, 109F and 109G.

Disclosure obligations

A person or entity (relevant person) must provide a disclosure return if the person or entity incurred referendum expenditure during a referendum expenditure period that exceeds the disclosure threshold.

Subsection 109E(4) of the Referendum Act requires referendum entities to furnish a return within 15 weeks after the voting day for the referendum.

The return must disclose:

- Referendum expenditure (s 109E of the Referendum Act)
 - total referendum expenditure incurred greater than the disclosure threshold.
- Donations received (s 109F of the Referendum Act)
 - total value of donations received to incur or reimburse for referendum expenditure;
 - total number of donors providing donations to incur or reimburse for referendum expenditure; and
 - details of donations received totalling more than the disclosure threshold and used (wholly or partly) to incur or reimburse for referendum expenditure.

A donor must provide a disclosure return if the donor made one or more donations totalling more than \$15,200 to a referendum entity during the referendum period, and they intend for the donation to be used for the dominant purpose of incurring referendum expenditure or creating or communicating referendum matter.

Subsection 109G of the Referendum Act requires donors to furnish a return within 15 weeks after the end of the referendum expenditure period.

The return must disclose:

- details of donations made to a referendum entity totalling more than the disclosure threshold during the referendum expenditure period.

For the 2023 referendum:

- the disclosure threshold was for sums in excess of \$15,200
- the referendum expenditure period is from 11 March 2023 to 14 October 2023.

Section 109J of the Referendum Act restricts referendum entities from receiving gifts from foreign donors. This section further restricts gifts from foreign donors to referendum entities for the purpose of incurring referendum expenditure.

The Referendum (Machinery Provisions) Act is available in full [here](#).

Conduct of the review

A delegate of the Electoral Commissioner has authority under s 109N(2) to require the production of information and documents for the purpose of assessing compliance with the disclosure obligations required of referendum entities under Part VIIIA of the Referendum Act.

Subsection 109N(2) of the Referendum Act permits the Electoral Commissioner to require the person to give to the Commissioner, within the period and in the manner and form specified in the notice any such information or documents for the purposes of considering whether the disclosure obligations under the Referendum Act have been complied with.

As part of this process, a delegate of the Electoral Commissioner of the AEC served a notice on the National Secretary (relevant person) of the party under s 109N(2) requiring it to provide its financial records and other documents in relation to its financial operations relevant to the 2023 referendum.

Scope of the review

The records which were requested by the AEC from the Australian Labor Party (ALP) were limited to those which enabled the AEC to assess the following aspects of compliance with its disclosure obligations under Part VIIIA of the Referendum Act:

- the timeliness of lodgement of the disclosure returns
- that the party has not received foreign donations restricted by s 109J of the Referendum Act.
- the completeness and accuracy of the following information disclosed in the Australian Labor Party's (ALP) referendum disclosure returns for the 2023 referendum:
 - total referendum expenditure

- donations received totalling more than the disclosure threshold used for referendum campaigning
- total number of donors
- details of donations received from a single source that total more than \$15,200
- details of donations made to a referendum entity totalling more than \$15,200.

With exception to assessing the controls in place to identify and appropriately manage potential donations received from foreign donors, the AEC did not examine other aspects of the financial operations of the Australian Labor Party (ALP) such as the existence or effectiveness of internal controls.

Stakeholder engagement

The AEC's general practice is to communicate with the relevant person by phone, email and/or face to face meetings as appropriate to cover the following topics:

- financial reports and documentation available from the entity's accounting system
- compliance issues arising from the AEC review of the financial reports and documentation provided by the entity
- required and suggested amendments to the referendum disclosure return which arise from the compliance review
- potential enhancements in the entity's understanding of disclosure obligations and accounting processes to improve future compliance.

During the review, the Australian Labor Party (ALP) provided documentation to the AEC as requested and within set timeframes.

A draft compliance review report was issued by a delegate of the Electoral Commissioner at the AEC on 2 May 2025. A request for amendment was lodged on 27 May 2025.

Review outcomes

1. Timely lodgement

Subsection 109E(4) of the Referendum Act requires the referendum entity to lodge a disclosure return with the AEC within 15 weeks after the voting day for the 2023 referendum. Subsection 109G(2) of the Referendum Act requires the referendum donor to lodge a disclosure return with the AEC within 15 weeks after the end of the referendum expenditure period. As lodgement for both disclosure returns occurred on 24 January 2024, which is before the due date of 29 January 2024, the returns complied with the requirements under ss 109E(4) and 109G(2) to lodge a return for the

referendum entity within 15 weeks after voting day, and for the referendum donor within 15 weeks after the end of the referendum expenditure period.

2.Foreign donations

Under s 109J of the Referendum Act, referendum entities are restricted from:

- Receiving gifts of \$100 or more where:
 - the recipient knows the donor is a foreign donor; and
 - the recipient knows that the foreign donor intends the gift to be used to incur referendum expenditure, or for the dominant purpose of creating or communicating referendum matter.

If a referendum entity receives a donation from a foreign donor in contravention of the restrictions in the Referendum Act, the Referendum Act provides six weeks from the gift being made for it, or an equivalent amount, to be returned to the donor or transferred to the Commonwealth.

Enquiries were made of the Australian Labor Party (ALP) to determine if effective controls exist to ensure foreign donations are identified and treated correctly for the purposes of this provision. After examining the information provided by the entity for the review, the delegate of the Electoral Commissioner identified no issues relating to compliance with foreign donation provisions under s 109J of the Referendum Act. Further, there were no foreign donations in contravention of the Referendum Act in the 2023 referendum disclosure return.

3.Accuracy in reporting – amendments

After examining the documents provided by the party for the review, a delegate of the Electoral Commissioner identified one issue relating to compliance with disclosure obligations under section 109F of the Referendum Act. The issue is discussed in detail below.

Total Number of Donors

Section 109F of the Referendum Act requires a referendum entity to disclose the total number of donors who made donations included in the calculation of the total value of donations received. An amendment to the total number of donors is required in order to ensure compliance with the Referendum Act. The relevant amendment is set out below.

Part 2b: Total Number of Donors – amendment	
Total disclosed in return	5,166
Amended total	3,864

Conclusion

A delegate of the Electoral Commissioner for the purposes of s 109N(2) of the Referendum Act has assessed the 2023 referendum disclosure returns for the Australian Labor Party (ALP) lodged with the AEC on 24 January 2024 complied with the requirement under s 109E(4) and s 109G of the Referendum Act to lodge a return for the referendum entity and referendum donor within 15 weeks after the voting day for the referendum.

However, in view of a discrepancy identified, the return did not comply with the provisions of s 109F of the Referendum Act.

In view of the lodgement by the referendum entity on 27 May 2025, of an amendment to the referendum entity's 2023 referendum disclosure return, the Electoral Commissioner of the AEC has assessed that the disclosure return (as amended) accurately includes the information required to be disclosed under the provisions of sections 109E, 109F and 109G of the Referendum Act.

The delegate has assessed the Australian Labor Party's (ALP) compliance with foreign donation requirements under s 109J of the Referendum Act in relation to the 2023 referendum. No issues have been identified.

Joanne Reid
Assistant Commissioner
Australian Electoral Commission

18 June 2025