

Disclosure Policy and Procedures

Contents

1. Abbreviations and definitions	2
Abbreviations	2
Definitions	2
2. Introduction	4
3. Purpose	4
4. Scope	5
5. Principles and objectives of disclosure	5
Principles	5
Objectives	5
6. Disclosure policy	6
7. Procedures	6
Disclosure requirements	7
Responsibility for disclosure	8
Lodging a disclosure	10
Requesting extensions of time to lodge	10
Amending a disclosure	11
Following the lodgement of disclosures	11
Publication and inspection of disclosures	12
Dealing with incidents of non-compliance	12
8. Roles and responsibilities	13
9. Monitoring, evaluation and review of this policy	13
10. Associated documents	13
11. Document control	14
Document management	14
Publication details	14
Review record	14

1. Abbreviations and definitions

Abbreviations

Electoral Act	<i>Electoral Act 2017 NSW</i>
Electoral Commission agency	NSW Electoral Commission staff agency
EF Act	<i>Electoral Funding Act 2018 NSW</i>
EF Regulation	<i>Electoral Funding Regulation 2018 NSW</i>
Electoral Act	<i>Electoral Act 2017 NSW</i>
Electoral Regulation	<i>Electoral Regulation 2018 NSW</i>
FDC&GC	Funding Disclosure and Compliance and General Counsel Division of the NSW Electoral Commission staff agency
LG Act	Local Government Act 1993 NSW
Electoral Commission	New South Wales Electoral Commission
Electoral Commissioner	New South Wales Electoral Commissioner

Definitions

Associated Entity – a corporation or other entity that operates solely for the benefit of one or more registered parties or elected members.

Candidate – in relation to an election, a person nominated as a candidate at the election in accordance with the Electoral Act, or in accordance with the LG Act (as the case requires) and includes a person applying for registration as, or registered as, a candidate in the Register of Candidates for the election. For the purposes of the EF Act, a candidate includes an individual who accepts a gift for use solely or substantially for a purpose related to the proposed candidacy of the individual at a future election and a person that makes a payment for electoral expenditure for the election of the person at a future election.

Capped expenditure period – in the case of a State general election, the period starting 1 October in the year before the election is to be held and ending at the end of election day for the election; in the case of a State by-election, the period starting the day of the issue of the writ for the election and ending at the end of polling day for the election; in the case of a local government general election, the period starting 1 July in that year and ending at the end of polling day for the election; and for any other local government election, the period starting the day on which the date of the election is publicly notified by the person conducting the election and ending at the end of polling day for the election.

Disclosure – the disclosure of political donations and electoral expenditure as required by Part 3, Division 2 of the EF Act, which includes the making of a declaration that political donations and electoral expenditure that are required to be disclosed have been disclosed.

Elected member – a member of the NSW Parliament, or a councillor (including the mayor) of the council of a local government area in NSW, and includes a person who, during any period after ceasing to be a member of Parliament or a councillor, is entitled to remuneration as such a member or councillor.

Election – a State election or by-election or a local government election or by-election held in NSW.

Electoral expenditure – expenditure for or in connection with promoting or opposing, directly or indirectly, a party or the election of a candidate or candidates or for the purpose of influencing, directly or indirectly, the voting at an election, and which is expenditure of one of the kinds listed in [section 7\(1\) of the EF Act](#). Electoral expenditure of a third-party campaigner (TPC) only includes expenditure that has the dominant purpose of promoting or opposing a party or candidate or influencing the vote at an election. Electoral expenditure does not include the kinds listed in [section 7\(2\) of the Electoral Funding Act](#).

Group – in relation to a State election, a group of candidates, or part of a group of candidates, for a Legislative Council election; or in relation to a local government election, a group of candidates, or part of a group of candidates, for a local government election. For the purposes of the EF Act, a group includes a group of individuals who accept a gift for use solely or substantially for a purpose related to the proposed candidacy of the individuals at a future election and a group of individuals that makes a payment for electoral expenditure for the election of the individuals at a future election.

Local government election – an election under the LG Act for the office of councillor or mayor in New South Wales (other than an election of mayor by councillors).

Funding and Disclosure Online – the NSW Electoral Commission’s secure portal for political participants to comply with NSW electoral funding laws online which allows users to perform a range of tasks online including disclosing political donations and electoral expenditure.

Major political donor – an entity or other person (not being a party, elected member, group or candidate) who makes a reportable political donation.

Official agent – in relation to a third-party campaigner or associated entity, a person appointed as an official agent who is registered in the Register of Official Agents; and in any other case, a person designated by the NSW Electoral Commission as an official agent for a third-party campaigner or associated entity.

Party – a body or organisation, incorporated or unincorporated, having as one of its objects or activities the promotion of the election to the NSW Parliament or a local council of a candidate or candidates endorsed by it or by a body or organisation of which it forms a part.

Party agent – a person appointed as a party agent by a political party.

Political Donor – a person who makes a gift.

Political donation – a gift made to, or for the benefit of, a political party, elected member, candidate, group of candidates, or other person or entity including an associated entity or third-party campaigner in New South Wales, as defined in [section 5 of the EF Act](#).

Registered party – a party registered in New South Wales under the Electoral Act or LG Act.

Reportable political donation – a single donation valued at \$1,000 or more, or multiple donations made by the same donor to the same recipient in one financial year that, in aggregate, are valued at \$1,000 or more.

State election – an election under the Electoral Act of any member or members of the Parliament of NSW.

Third-party campaigner – in the case of a State election, an entity or other person (not being an associated entity, party, elected member, group or candidate) who incurs electoral expenditure for a State election during the capped State expenditure period that exceeds \$2,000 in total; in the case of a local government election, an entity or other person (not being an associated entity, party, elected member, group or candidate) who incurs electoral expenditure for a local government election during the capped local government expenditure period that exceeds \$2,000 in total; and includes an individual or entity that is registered as a third-party campaigner in accordance with [Part 7 of the Electoral Funding Act](#).

2. Introduction

- 2.1. The NSW Electoral Commission (Electoral Commission) is responsible for administering and regulating the disclosure of political donations and electoral expenditure in New South Wales.
 - 2.2. Disclosure of political donations received and made and electoral expenditure incurred, is required by or on behalf of the following political participants, in relation to State and local government elections, by:
 - political parties (registered and unregistered)
 - candidates (State and local government elections)
 - groups of candidates (State and local government elections)
 - elected members (Members of Parliament, councillors and mayors)
 - third-party campaigners (State and local government elections)
 - associated entities.
 - 2.3. An individual or entity that makes one or more reportable political donations to a political party, elected member, candidate, group of candidates, associated entity or third-party campaigner, is a major political donor and is required to disclose reportable political donations made.
 - 2.4. The requirements for the disclosure of political donations and electoral expenditure are set out under [Part 3 of the EF Act](#).
-

3. Purpose

- 3.1. The purpose of this document is to set out the policies and procedures that:
 - describe the principles and objectives of the disclosure of political donations and electoral expenditure in New South Wales
 - provide a guide to the NSW Electoral Commission's approach to enabling disclosure.
 - 3.2. These policies and procedures play an important role in helping election participants and the New South Wales community understand the nature and purpose of the disclosure laws.
 - 3.3. This document is not a guideline within the meaning of section 152 of the EF Act.
-

4. Scope

- 4.1. The policy and procedures apply to:
- the NSW Electoral Commission and its responsibility to administer, regulate and publish disclosures under the EF Act
 - officers of the NSW Electoral Commission agency, including contractors and third-party consultants, who are involved in the processing and publication of disclosures
 - political participants in New South Wales including: candidates, groups of candidates, elected members, third-party campaigners, associated entities, major political donors, official agents and party agents.
-

5. Principles and objectives of disclosure

Principles

- 5.1. To administer and regulate the disclosure of political donations and electoral expenditure of parties, candidates, groups of candidates, elected members, third-party campaigners, associated entities and major political donors in accordance with the EF Act.
- 5.2. To set out the role that individuals have in the disclosure of political donations and electoral expenditure.
- 5.3. To establish the publication of disclosures by the NSW Electoral Commission.
- 5.4. To establish the regulation of disclosures by the NSW Electoral Commission.
- 5.5. To establish the role of officers of the NSW Electoral Commission, including contractors and third-party consultants, who are involved in the administration and regulation of disclosures.

Objectives

- 5.6. **Transparency** – to establish a fair and transparent election funding, expenditure and disclosure scheme to enable the public to see who has incurred electoral expenditure, received and made political donations in relation to State and local government elections in New South Wales.
- 5.7. **Accountability** – to achieve increased transparency and thus accountability resulting from the disclosure of electoral expenditure incurred, and political donations made and received in New South Wales, and the publication of disclosures and related information.
- 5.8. **Awareness** – to facilitate public awareness of political donations and electoral expenditure.
- 5.9. **Integrity** – to help prevent corruption and undue influence in the government of the State.
- 5.10. **Democracy** – to contribute to a fair and democratic electoral system in New South Wales via the administration, regulation and publication of electoral expenditure and political donations.
-

6. Disclosure policy

- 6.1. Disclosure requirements for political participants in New South Wales are set out in [Division 2 of Part 3 of the EF Act](#).
 - 6.2. A person who is required to make a disclosure must make a declaration that states that the political donations and electoral expenditure that are required to be disclosed have been disclosed even if the person has not made or received political donations or incurred electoral expenditure during the relevant disclosure period. The following disclosures must be made to the NSW Electoral Commission:
 - electoral expenditure incurred, and political donations received and made by: candidates, groups of candidates, elected members, political parties and associated entities
 - electoral expenditure incurred during a capped expenditure period for an election, and political donations received (for the purpose of making payments for that electoral expenditure) by third-party campaigners
 - reportable political donations made by major political donors.
 - 6.3. Electoral participants may be required to make one or more of the following disclosures:
 - pre-election period disclosure of reportable political donations (in the lead-up to a State general election only)
 - half-yearly disclosure of political donations
 - annual disclosure of electoral expenditure
 - annual disclosure of political donations made by major political donors.
 - 6.4. The law determines who is responsible for complying with the requirements for making disclosures of electoral expenditure and political donations. This is set out in [section 14 of the EF Act](#).
 - 6.5. The NSW Electoral Commission is required by law to make disclosures of reportable political donations and electoral expenditure, and any other information considered relevant, publicly accessible. Disclosures are published on the [NSW Electoral Commission's website](#) and are available for inspection at the NSW Electoral Commission's office in Sydney during ordinary office hours by appointment.
-

7. Procedures

- 7.1. The procedures established by the NSW Electoral Commission must be applied impartially to all those who are required to make disclosures, to ensure the integrity of our work.
- 7.2. The procedures set out:
 - disclosure requirements
 - responsibility for disclosure
 - lodging a disclosure
 - dealing with non-compliance.

Disclosure requirements

7.3. Political participants may be required to make one or more of the following disclosures:

- pre-election period disclosure
- half-yearly disclosure of political donations
- annual disclosure of electoral expenditure
- annual major political donor disclosure.

7.4. All reportable political donations made or received in the pre-election period of a State general election must be disclosed within 21 days of being made or received, as part of a pre-election period disclosure:

- this applies to political parties, elected members, candidates and groups, third-party campaigners and associated entities that have made or received a reportable political donation
- the pre-election period starts on 1 October in the year before the election and ends on election day
- pre-election period disclosures do not apply to donations for local government elections or by-elections
- 'nil' disclosures are not required.

7.5. All political donations (except those disclosed in a pre-election period disclosure) must be disclosed every six months in a half-yearly disclosure of political donations:

- this applies with no exceptions to political parties, elected members, candidates, groups and associated entities
- third-party campaigners must disclose political donations received for the purpose of making payments for electoral expenditure incurred during a capped expenditure period
- the two half-yearly periods in each financial year are:
 - 1 July to 31 December
 - 1 January to 30 June
- disclosures are to be made within six weeks of the end of the period, by:
 - 11 February
 - 11 August
- a candidate, group, elected member, third-party campaigner or associated entity that ceases to be a candidate, group, elected member, third-party campaigner or associated entity in the first half-yearly period of a financial year must still make disclosures of political donations for the second half-yearly disclosure in that financial year
- 'nil' disclosures are required.

- 7.6. Electoral expenditure incurred in relation to all State and local government elections must be disclosed in an annual disclosure of electoral expenditure:
- this applies with no exceptions to political parties, elected members, candidates, groups and associated entities
 - third-party campaigners must disclose electoral expenditure incurred during a capped expenditure period
 - the annual period starts on 1 July and ends 30 June
 - disclosures must be made within 12 weeks after the end of the period, by 22 September
 - expenditure incurred on the production of electoral material during an annual period for a previous election where the electoral material is re-used for another election in a future annual period does not need to be re-disclosed in relation to the future annual period, however, the person responsible to disclose must indicate on the electoral expenditure disclosure form that electoral material has been re-used during the annual period.
 - 'nil' disclosures are required.
- 7.7. Any person or entity that has made a reportable political donation within the financial year is defined as a major political donor and is required to make a disclosure for the annual period in which the donation was made:
- a reportable political donation must be disclosed by a donor annually
 - the annual period starts on 1 July and ends on 30 June
 - disclosures must be made within six weeks after the end of the annual period, by 11 August
 - 'nil' disclosures are not required.

Responsibility for disclosure

- 7.8. The law determines who is responsible for making disclosures of political donations and electoral expenditure for elected members, candidates, groups of candidates, associated entities, third-party campaigners and major political donors.
- 7.9. These rules differ for some political participants for State elections and local government elections.
- 7.10. The following table sets out the person responsible for each political participant:

Political participant	Person responsible
Political party	<ul style="list-style-type: none"> • Party agent*
Member of Parliament (MP)	<ul style="list-style-type: none"> • Party agent, if MP is a member of a party that is registered for State elections • MP, in all other cases
State election candidate	<ul style="list-style-type: none"> • Party agent, if candidate is a member of a party that is registered for State elections • Candidate, in all other cases
State election group of candidates	<ul style="list-style-type: none"> • Party agent of the party the lead candidate is a member of, where the lead candidate is a member of a party that is registered for State elections • Lead candidate, in all other cases

Political participant	Person responsible
Councillor or mayor	<ul style="list-style-type: none"> • Councillor or mayor, or • Party agent of the registered party the councillor or mayor is a member of where there is a mutual agreement between the councillor or mayor and party agent and where the NSW Electoral Commission has been notified of the agreement, or • Party agent of the party registered for local government or State elections of which the councillor or mayor is a member, where the party agent decides to be the person responsible and where the NSW Electoral Commission has been notified of the decision
Local government election candidate	<ul style="list-style-type: none"> • Candidate, or • Party agent of the registered party the candidate is a member of where there is a mutual agreement between the candidate and party agent and where the NSW Electoral Commission has been notified of the agreement, or • Party agent of the party registered for local government or State elections of which the candidate is a member, where the party agent decides to be the person responsible and where the NSW Electoral Commission has been notified of the decision
Local government election group of candidates	<ul style="list-style-type: none"> • Lead candidate, or • Party agent of the registered party of which the group members are members, where there is a mutual agreement between the group members and party agent and where the NSW Electoral Commission has been notified of the agreement, or • Party agent of the party registered for local government or State elections of which at least one group member is a member, where the party agent decides to be the person responsible for the group and where the NSW Electoral Commission has been notified of the decision
Associated entity	<ul style="list-style-type: none"> • Official agent appointed by the associated entity or designated by the NSW Electoral Commission
Third-party campaigner	<ul style="list-style-type: none"> • Official agent appointed by the third-party campaigner or designated by the NSW Electoral Commission
Major political donor	<ul style="list-style-type: none"> • Major political donor
Dis-endorsed candidate	<ul style="list-style-type: none"> • Where a candidate in a state election is dis-endorsed by a registered party, a party agent may notify the NSW Electoral Commission that the party has dis-endorsed the candidate. • On and from the receipt of the notice by the NSW Electoral Commission, the person responsible for making a disclosure for the dis-endorsed candidate is the candidate, and not the party agent of the registered party

* While a party agent remains the person who is legally responsible for making disclosures for a political party, the registered officer of a political party can lodge a disclosure when the party agent is absent or unavailable if:

- the registered officer has completed the agent training (or is exempt), and
- the party agent or registered officer has advised the NSW Electoral Commission in writing in advance of any occasion on which the registered officer is to lodge a disclosure on the agent's behalf.

Lodging a disclosure

- 7.11. Disclosures are to be made in a declaration lodged with the NSW Electoral Commission in the manner and form determined by the Electoral Commission. Currently, disclosures are to be made on the appropriate form provided in [Funding and Disclosure Online](#) or on the [NSW Electoral Commission website](#).
- 7.12. A valid disclosure form must be lodged with the NSW Electoral Commission by the due date. Details about how to submit the form are provided on the form or online. A valid disclosure form is one that:
- is approved by the NSW Electoral Commission
 - contains all the pages or sections (even if some or all contain no disclosures)
 - is completed and signed by the person responsible for making the disclosure
 - includes the required supporting documents for political donations and electoral expenditure.
- 7.13. Political participants must provide the following with all half-yearly disclosures of political donations:
- the receipt book and acknowledgement book containing used and unused copies of receipts/ acknowledgments issued to political donors for all reportable political donations received.
- 7.14. Political participants must provide the following items with all annual disclosures of electoral expenditure:
- copies of the invoices or receipts for electoral expenditure incurred
 - copies of the electoral material or advertising (except online advertising material where the cost is up to \$20) that relates to the expenditure incurred.
- 7.15. Many political participants will have more than one disclosure obligation during an annual period. A separate disclosure form must be submitted for each disclosure obligation.

Requesting extensions of time to lodge

- 7.16. Where a person is required to lodge a declaration but is unable to meet the due date, a request for an extension can be made through [Funding and Disclosure Online](#) or by email to the NSW Electoral Commission on or before the due date. The NSW Electoral Commission may extend the due date for lodgement by up to 8 weeks where satisfied that there is a “good cause” to do so.
- 7.17. Requests for an extension of time must include the following information:
- the name of the political participant for whom the extension request is made
 - detailed reason(s) why the extension is required. These would be the circumstances which make the person unable to meet the due date
 - the period of time during which the person was or will be affected by the circumstances preventing them from meeting the due date
 - the specific disclosure to which the extension request relates (e.g., a Half-yearly political donation disclosure for 1 July to 31 December 2022 for a Candidate). If a person is requesting an extension for multiple disclosures (e.g., as a Candidate, Elected Member, and Lead Candidate of a group) each/all disclosures to which the request relates must be included
 - the requested extended due date that is within 8 weeks of the original due date.

- 7.18. “Good cause” may include situations in which the person is unable to lodge the disclosure by the due date. The following list is not exhaustive and provides some examples of reasons that would likely not be considered “good cause” to justify the granting of an extension:
- requests that do not include any reason why an extension is required, or simply state that more time is required
 - planned travel, whether local or overseas
 - problems with computer, printer, internet
 - difficulty in navigating the NSW Electoral Commission website, or Funding and Disclosure Online in the absence of a systems failure
 - workload associated with being responsible for submitting multiple disclosures or on behalf of multiple political participants
 - Burden of the administrative demands of elections (whether for a Federal election, or local councils or a State election)
 - foreseeable delays in collating disclosure information and supporting documents
 - being unaware of the requirements (e.g., of the supporting documents that must be submitted with disclosures)
 - leave taken by a party agent where the registered officer is available to lodge the disclosure on behalf of the party agent.
- 7.19. As a condition of the extension, the NSW Electoral Commission may require the person to lodge a partial declaration containing disclosures and material that the person can make at that time with a final, complete disclosure to be lodged by the extended date.

Amending a disclosure

- 7.20. A disclosure previously made to the NSW Electoral Commission may be amended by the person responsible for the original disclosure or their successor. To amend a disclosure previously submitted, the person responsible must use the appropriate “Amended disclosure” form, available in [Funding and Disclosure Online](#) or on the [NSW Electoral Commission website](#).

Following the lodgement of disclosures

- 7.21. FDC&GC undertakes a preliminary assessment of a disclosure form that has been lodged to ensure it has been validly lodged. Where a disclosure form has not been validly lodged (for example, the incorrect form is used, pages are missing from the form, or the form has not been signed by the person responsible for making the disclosures) the person responsible is advised of the invalidity of the disclosure form and is invited to rectify the error before resubmission. Failing to lodge a disclosure by the due date is an offence under the Electoral Funding Act.
- 7.22. Disclosures may be subject to a compliance audit (except disclosures made by political donors). The NSW Electoral Commission may request a copy of the statements of the campaign account of the political participant, or any other information reasonably required to undertake the compliance audit. The law requires political participants to assist the Electoral Commission by giving access to relevant documents and provide all information and explanations reasonably required. Audit policies are set out in the [NSW Electoral Commission Compliance Audit Policy](#).

Publication and inspection of disclosures

- 7.23. Copies of disclosures are published on the NSW Electoral Commission website. Pre-election period disclosures are published as soon as practicable after they are made, in the order in which they are received. All other disclosures are published as soon as practicable after their due date.
- 7.24. Copies of disclosures are kept for at least six years and are available for inspection by appointment during office hours at the NSW Electoral Commission office.

Dealing with incidents of non-compliance

- 7.25. The objectives of transparency, fairness and the prevention of corruption set out in the policy are supported by the EF Act. Breaching the legal requirements for disclosures may constitute a criminal offence.
- 7.26. The NSW Electoral Commission may issue warnings, penalties or prosecute offences for:
- failing to validly lodge a disclosure form by the due date
 - making incomplete disclosures
 - making a false statement in a declaration on a disclosure form
 - withholding information relevant to a disclosure form
 - failing to retain complete and accurate records in relation to a disclosure for at least three years.
- 7.27. The NSW Electoral Commission will not make a payment from the Election Campaigns Fund, Administration Fund or New Parties Fund to a party, candidate or elected member with an outstanding disclosure obligation.
- 7.28. Compliance policies and procedures are set out in the NSW Electoral Commission's:
- [Compliance and Enforcement Policy](#)
 - [Compliance and Enforcement Procedures](#)
 - [Compliance and Enforcement Publication Policy](#).
-

8. Roles and responsibilities

Who	How
NSW Electoral Commission	<ul style="list-style-type: none">• Approve this policy and associated documents
Executive Director and Directors Funding, Disclosure and Compliance and General Counsel	<ul style="list-style-type: none">• participate in the consultation process• determine policy instrument content and compliance with electoral funding laws• communicate policy development and revision with Governance and the Policy Coordinator
Policy Coordinator	<ul style="list-style-type: none">• coordinates administration of the policy development and review process• manages the publication, amendment or archiving of approved policy instruments in the Policy Library
Policy and Project Officer	<ul style="list-style-type: none">• develops or amends policy instruments as required• forwards approved policy instruments to the Policy Coordinator for registration and publication• forwards approved policy instruments to the Policy Implementer (if not also the Policy Author) for implementation

9. Monitoring, evaluation and review of this policy

- 9.1. This policy is to be reviewed every three years, or whenever it becomes apparent that a revision is needed.

10. Associated documents

- 10.1. [Compliance and Enforcement Policy](#)
- 10.2. [Compliance and Enforcement Procedures](#)
- 10.3. [Compliance and Enforcement Publication Policy and Procedures](#)
- 10.4. [Compliance Audit Policy](#)
- 10.5. [Registration of Electoral Participants Policy](#)
- 10.6. [Party Registration Policy and Procedures](#)
- 10.7. [Penalty Notice and Caution Procedures](#)
- 10.8. [Prosecution Policy](#)
- 10.9. [Public Funding Policy](#)

11. Document control

Document management

Approved by:	Date: 31 January 2023
NSW Electoral Commission	
Executive Director Review:	Date: 31 January 2023
Rachel McCallum Executive Director, Funding, Disclosure and Compliance and General Counsel	
Director Review:	Date:
Emma Keene Director, Client Experience Regulatory Services	

Publication details

Document type:	<input checked="" type="checkbox"/> Policy	<input type="checkbox"/> Standard	<input checked="" type="checkbox"/> Procedure	<input type="checkbox"/> Guidelines
Responsible Business Unit: Client Experience Regulatory Services	Author: Policy and Project Officer	Publication: <input type="checkbox"/> Not for publication <input type="checkbox"/> Internal catalogue <input type="checkbox"/> Intranet only <input checked="" type="checkbox"/> Intranet and website		

Review record

Date	Version	Revision description
01 December 2014	V 1.0	Legislative change – <i>Electoral and Lobbying Legislation Amendment (Electoral Commission) Act 2014</i> .
29 June 2016	V 1.1	Periodic review.
11 October 2017	V 1.2	Legislative change – Environmental Planning and Assessment and Electoral Legislation Amendment (<i>Planning Panels and Enforcement</i>) Act 2017.
10 April 2019	V 1.3	Legislative change – <i>Electoral Act 2017</i> and <i>Electoral Funding Act 2018</i> .
October 2021	V 1.4	Updated to incorporate change in disclosure lodgement method (Funding and Disclosure Online) and legislative change – <i>Electoral Funding Act 2018</i> s 14 (Person responsible for making disclosures).
February 2023	V 1.5	Updated to incorporate legislative changes and changes to extensions of time guidance.