

Disclosing political donations

(Half-yearly period 1 January to 30 June 2024)

The following information applies to political parties, elected members, candidates, groups, third-party campaigners, associated entities, party agents and official agents. Information in this fact sheet is based on the provisions of the *Electoral Funding Act 2018*. Refer to the legislation for the full requirements and/or be guided by independent legal advice.

What is a half-yearly political donations disclosure?

All political participants in New South Wales must disclose political donations every six months. A half-yearly political donations disclosure includes political donations made and received by political participants during the previous six months.

Political donations made and received during the half-yearly period from 1 January 2024 to 30 June 2024 must be disclosed to the NSW Electoral Commission by **Monday, 12 August 2024**.

Who must lodge a half-yearly political donations disclosure?

All political participants are required to lodge a half-yearly political donations disclosure:

- Political parties, elected members, candidates, groups, and associated entities must disclose all political donations made and received during the half-yearly period or lodge a “nil” disclosure form if no political donations were made or received.
- Third-party campaigners must disclose all reportable political donations received during the half-yearly period, that were or are intended to be used to incur electoral expenditure during the capped expenditure period for an election or lodge a “nil” disclosure form if no reportable political donations were received.

What is a political donation?

A political donation is 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.

Political donations include:

- monetary and non-monetary gifts
- the provision of goods or services at no charge, or at a discounted rate
- an amount paid by a person to attend or participate in a fundraising venture or function
- an annual or other subscription paid to a party by a party member or affiliate
- a gift from the federal branch (or a state or territory branch) of a party to the NSW branch of the party or a gift from one NSW party to another NSW party
- uncharged interest on a loan
- a contribution made by a candidate who is a member of a group, to their group.

What must be disclosed?

Political donations must be disclosed as follows:

- small political donations made and received (does not apply to third-party campaigners)
- reportable political donations made* and received
- details of fundraising ventures and functions including the net or gross proceeds
- reportable loans received
- the total amount of annual or other subscriptions paid to a party, each subscription rate and the number of party members that paid at each rate (applies to parties only)
- political donations made to a Legislative Assembly election candidate before the candidate was selected or endorsed by a party (applies to parties only)
- contributions made by a candidate to finance their own election campaign (applies to candidates only).
- copies of receipts issued to donors who made a reportable political donation.

* If an individual or entity that was registered as a third-party campaigner during the period has made reportable political donations during the half-yearly period, those political donations can be disclosed in a half-yearly disclosure. Otherwise, those donations must be disclosed in an annual major political donor disclosure.

If you did not make or receive any reportable political donations in the half-yearly period, you are required to make a 'nil' disclosure.

Disclosures made by parties must also include the following documents:

- financial records from the party's accounting records (including general ledger and subsidiary ledgers)
- the chart of accounts
- the trial balance
- statements and reconciliation statements for all accounts held by the party at a bank, credit union or building society.

Disclosures made by elected members, candidates, and groups of candidates who are responsible for submitting the disclosure must also include bank statements for the financial year for the campaign account of the elected member, group or candidate.

Who is responsible for making the disclosure?

Half-yearly political donation disclosure forms must be completed, signed and submitted by the person responsible, as set out below:

Disclosure form type	Person responsible
Political Party	the party agent
Member of Parliament (MP)	the party agent, if the MP is a member of a party that is registered for State elections the MP, in all other cases
State election candidate	the party agent, if the candidate is a member of a party that is registered for State elections the candidate, in all other cases
State election group of candidates	the party agent of the group's lead candidate, if group members are members of one or more parties registered for State elections

Disclosure form type	Person responsible
	the lead candidate, in all other cases
Councillor or mayor	the councillor or mayor
Local government election candidate	the candidate (includes a candidate who is a member of a group)
Local government election group of candidates	the lead candidate of the local government group
Associated entity or third-party campaigner	the official agent of the associated entity or third-party campaigner
Dis-endorsed candidate	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 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.

How to submit a political donation disclosure form

Disclosure forms can be submitted online using [Funding and Disclosure Online](#):

1. [Log in](#) to Funding and Disclosure Online using your username and password, or [request access](#) (if you don't already have access).
2. On your Funding and Disclosure online homepage you will be able to see a list of the disclosures due and the disclosures you have started but not yet submitted.
3. Go to the 'Disclosures' tab and select the 'Start a disclosure' quick link.
4. Follow these [instructions](#) to create and submit the disclosure, or these [instructions](#) to submit a "nil" disclosure
5. Follow these [instructions](#) to ensure that you review, e-sign and submit the disclosure correctly.

When submitting a disclosure using Funding and Disclosure Online, supporting documents (e.g. copies of receipts issued to donors and bank statements) can be uploaded before the disclosure is signed and submitted electronically.

If you are unable to use Funding and Disclosure Online, you can download [disclosure forms](#) from the NSW Electoral Commission website from 1 July 2024.

A disclosure form or "nil" disclosure form (if no donations were made or received) must be validly lodged with the NSW Electoral Commission by **Monday, 12 August 2024**.

A disclosure form is validly lodged if it is lodged by the due date and:

- the correct form has been used (there are separate forms for political parties and each type of electoral participant)
- it contains all pages (even if some or all pages contain no disclosures)
- it is completed, signed and dated by the person who is responsible for making the disclosure.
- copies of the receipts issued to donors who made a reportable political donation, financial records and bank statements are lodged.

Were you a candidate *and* an elected member during the disclosure period?

If you were a candidate as well as a local government councillor or Member of Parliament in the half-yearly period, two disclosure forms must be lodged: one in respect of being a candidate and the other in respect of being an elected member. If you were also the lead candidate of a group of candidates, you must lodge a “group” disclosure.

Were you part of a group of candidates during the half-yearly period?

Separate “candidate” disclosure forms must be lodged for each candidate who is a member of a group. The person responsible for lodging the disclosures of an individual candidate within the group must lodge that candidate’s disclosure form. The person responsible for the whole group of candidates – usually the lead candidate of the group – must lodge a separate “group” disclosure form.

Candidate disclosure forms must include any political donations that are made *to* or *for* the benefit of a candidate and any political donations made *by* a candidate, including political donations made by a candidate to finance their group’s election campaign.

Group disclosure forms must include any political donations made *to* or *for* the benefit of the group and any political donations made *by* the group. Political donations received by the group include donations made by the group’s members to finance the group’s election campaign.

Refer to the table above to determine who is responsible for lodging a disclosure form for a candidate or group.

Can a disclosure form be amended?

Yes, a disclosure form submitted to the NSW Electoral Commission can be amended by the person responsible for the original disclosure, or by their successor. Amendments should be made using [Funding and Disclosure Online](#) or an [amendment form](#).

What happens after a disclosure is made?

Disclosure forms may be subject to a compliance audit by the NSW Electoral Commission. Disclosure forms are kept by the NSW Electoral Commission for at least six years and are published [online](#).

What happens if a disclosure form is not lodged, is lodged late or is incorrect?

Failing to comply with the legislative requirements for disclosures may be a criminal offence. The NSW Electoral Commission can issue warnings, penalties or prosecute offences including:

- failure to validly lodge a disclosure form by the due date or making incomplete disclosures
- providing or withholding information knowing it will result in a false or misleading declaration by the person responsible for the disclosure
- making a false statement in a declaration on a disclosure form.

A disclosure form is taken to be invalidly lodged if:

- the incorrect form is used, or pages are missing from the form
- the form has not been signed by the person responsible
- the declaration section of the form has not been properly completed, including the date the declaration was signed.

More information

The Electoral Funding Act 2018 is available in full at legislation.nsw.gov.au.

Detailed information is provided on our website: <https://elections.nsw.gov.au/funding-and-disclosure>

For further information, contact us on 1300 022 011 or at fdc@elections.nsw.gov.au