

Fact sheet

Disclosures by major political donors

The following information applies to an individual or entity that has made one or more reportable political donations in a financial year. 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.

Who is a major political donor?

A major political donor is an individual who, or an entity that, makes a reportable political donation to:

- a New South Wales political party
- an elected member, candidate, group of candidates or third-party campaigner for a State or local government election in NSW
- an associated entity of a political party that is registered for NSW State elections, an elected member of the NSW Parliament or an elected member of a local council in NSW.

A reportable political donation is a political donation of \$1,000 or more and includes multiple political donations of less than \$1,000 made to the same recipient in the financial year that, in aggregate, total \$1,000 or more.

What are political donations?

Political donations are defined on the NSW Electoral Commission's [website](#). Political donations include:

- monetary and non-monetary gifts
- free or discounted goods or services
- 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
- uncharged or insufficient interest charged on a loan to a party, elected member, candidate or group of candidates.

Donations made by corporations, from a trust or foundation or by an unincorporated association

Corporations that are related to each other (as determined by the *Corporations Act 2001*) are taken to be a single corporation. As such, related corporations should make disclosures on a single disclosure form.

If a reportable political donation was made from a trust or a foundation, the names and addresses of the trustee/s of the trust or foundation must be included on the disclosure form.

If a reportable political donation was made by an unincorporated association, the names and addresses of the members of the executive committee of the association must be included on the disclosure form.

What is an annual major political donor disclosure?

A major political donor must disclose all reportable political donations made annually. If no reportable political donations were made during the period, a disclosure is not required to be lodged.

When must an annual major political donor disclosure be lodged?

An annual major political donor disclosure must be lodged within six weeks of the end of the disclosure period. The due date for submitting a disclosure of reportable political donations made during the period 1 July 2022 to 30 June 2023 is **Friday, 11 August 2023**.

What does not need to be disclosed?

Political donations made solely for the purpose of a federal election or an elected member of the Parliament of Australia, or for the purpose of an election in a State or Territory other than NSW or an elected member in a State or Territory other than NSW do not need to be disclosed.

How to submit a 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. Go to the 'Disclosures' tab. Select the 'Start or continue a disclosure' quicklink
3. Follow these [instructions](#) to create and submit the disclosure
4. 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) can be uploaded before the disclosure is submitted electronically.

For those unable to use Funding and Disclosure Online, disclosure forms are available for download on the NSW Electoral Commission's [website](#) from 1 July 2023. A disclosure form must be validly lodged with the NSW Electoral Commission by **Friday, 11 August 2023**.

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

- the correct form has been used (there is a specific form for major political donors)
- it contains all the pages (even if some pages contain no disclosures) and
- it is completed, signed and dated by the authorised signatory for the major political donor:

Type of donor	Authorised signatory
An individual person or sole trader	The individual
A corporation	A proper officer as defined by the <i>Corporations Act 2001</i>
An incorporated association	The public officer of the association
An unincorporated body	An office holder or a member of the committee or board
A partnership	One of the partners
A trust or foundation	The trustee

Can a disclosure form be amended?

Yes, a disclosure form previously submitted to the NSW Electoral Commission can be amended. You can submit an amended disclosure using [Funding and Disclosure Online](#). If you are unable to use Funding and Disclosure Online, forms are available on request.

What happens after a disclosure is made?

Disclosures are kept by the NSW Electoral Commission for at least six years and are published on the NSW Electoral Commission's [website](#).

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

Breaching the legislative requirements for disclosures may constitute a criminal offence. The NSW Electoral Commission may issue warnings, penalties or prosecute offences including:

- failure to validly lodge a disclosure form by the due date
- lodging an incomplete disclosure without a reasonable excuse
- 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 who is responsible for signing the form
- the declaration section of the form has not been properly completed including the date the declaration was signed.

More information

The rules that apply to major political donor disclosures are determined by the *Electoral Funding Act 2018*, available in full at www.legislation.nsw.gov.au. Penalties apply for non-compliance.

More information about disclosures is on the [NSW Electoral Commission's website](#).

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