



Appendix C—Commonwealth disclosure requirements

Table C.1 Commonwealth donations disclosure requirements

Individual/Group	Disclosure threshold	What must be disclosed
Annual reporting		
Political parties	\$10 000 (CPI indexed) (\$11 500 for 2010-2011 financial year)	Total receipts, payments and debts Details of receipts above the threshold (name and address of person or organisation) Details of debts above the threshold Further information: Particular details must be disclosed in relation to receipts above the threshold from trusts, foundations and unincorporated associations Particular details must be disclosed in relation to loans (terms and conditions of the loan), and loans from non-financial institutions
Associated entities	\$10 000 (CPI indexed) (\$11 500 for 2010-2011)	Total receipts, payments and debts Details of receipts and debts above the threshold (name, address) Further information: Particular details must be disclosed in relation to receipts above the threshold from trusts, foundations and unincorporated associations Particular details must be disclosed in relation to loans from both financial and non-financial institutions
Donors to political parties or associated entities	\$10 000 (CPI indexed) (\$11 500 for 2010-2011)	Donations made to political parties or associated entities that individually, or when added together, are greater than the disclosure threshold Gifts received above the threshold that were used to make donations to a political party or associated entity
Third parties incurring political expenditure	\$10 000 (CPI indexed) (\$11 500 for 2010-2011)	Political expenditure incurred in the legislatively defined categories in section 314AEB Gifts received above the disclosure threshold that were used to incur political expenditure

Individual/Group	Disclosure threshold	What must be disclosed
Annual reporting		
Candidates	\$10 000 (CPI indexed) (\$11 500 for 2010-2011)	Donations received and expenditure incurred
Senate groups	\$10 000 (CPI indexed) (\$11 500 for 2010-2011)	Donations received and expenditure incurred Members of a Senate group must also submit a candidate return
Donors to candidates and Senate groups (election donors)	\$10 000 (CPI indexed) (\$11 500 for 2010-2011)	Donations made to candidates and/or Senate groups Gifts received to make donations to a candidate or a Senate group

Source Australian Electoral Commission website <http://www.aec.gov.au/Parties_and_Representatives/index.htm>