

# Date of reportable political donations

*Electoral Disclosure and Funding Act 2023*

This guideline is issued under section 173(1) of the *Electoral Disclosure and Funding Act 2023*, which allows the Tasmanian Electoral Commission to issue guidelines for any matters dealt with in the Act.

## Guideline

The below table is the Tasmanian Electoral Commission's guideline for when particular types of gifts, gifts-in-kind and reportable loans are taken to be made and received as political donations.

Political donations and reportable loans are taken to be made and received on the same date, with the recipient advising the donor via receipt or acknowledgement of the received date of the donation or loan.

As many gifts-in-kind require disclosure prior to their period of use ending, any discrepancy between the actual final value and the disclosed value of this type of reportable political donation can be addressed via a [Reportable political donation declaration amendment form](#) once the discrepancy becomes known.

This applies to all disclosures of reportable political donations made in accordance with the following parts of the *Electoral Disclosure and Funding Act 2023*:

- Part 5 – Disclosure of Political Donation
- Part 7 – Assembly Election Campaign Returns

| Type of political donation  | Date of donation   |
|---|--|
| <b>Gifts</b>  |  |
| Money paid by EFT   | Date the money is received in the account of the recipient   |
| Money paid in cash<br><br>(note: political donations in cash of more than \$100 are prohibited)             | Date the money is physically received by the recipient   |
| Money paid by cheque  | Date the money is received in the account of the recipient   |
| Disposition of property, other than money (per definition in section 5 of the Act)                          | Date the gift was given to the recipient<br><br>I.e. the date shares were gifted, the date a trust/lease/mortgage was created, etc.  |
| <b>Gifts-in-kind</b>  |  |
| Use of facilities; or provision of accommodation, vehicles, computers or other equipment                    | Date the facilities or accommodation are used by the recipient, or<br><br>Date the facilities or accommodation are first used by the recipient, if used over a continuous period of time, or<br><br>Date the equipment is actually provided/delivered to the recipient |
| Provision of services   | Date the services are actually provided, or<br><br>Date the services are first provided, if provided over a continuous period of time  |
| Full or part payment of electoral expenditure; full or part waiving of electoral expenditure on advertising | Date the services for which the electoral expenditure is incurred are actually provided, or the goods for which the expenditure is incurred are actually delivered   |
| <b>Reportable loans</b>   |  |
| Monetary  | Date the money is received in the account of the recipient   |
| Non-monetary  | Date the loan recipient first has access to or benefits from the provision of credit or other form of financial accommodation  |
| Uncharged interest on a loan  | Date the money from the relevant monetary loan is received into the account of the recipient   |

**Note:** under section 5(2) of the *Electoral Disclosure and Funding Act 2023*, political donations (i.e. gifts) made via an electronic transfer of funds are taken to be both made and received on the same date – the date on which the funds are electronically received in the account of the donation’s recipient. This alignment of the date a donation is made and received is applied by this guideline to all political donations.

Section 7 of the *Electoral Disclosure and Funding Act 2023* sets out when electoral expenditure is incurred – which is generally when services are actually provided, or goods are actually delivered.