

Inclusion of GST component of a donation or expenditure

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 disclosure of the amount of a political donation or amount of electoral expenditure in a declaration of disclosures is to include the disclosure of the GST component of the donation or expenditure. This applies to all disclosures made in accordance with the following divisions of the *Electoral Disclosure and Funding Act 2023*:

- Part 5, Division 2 – Requirements in relation to disclosure of reportable political donations
- Part 6, Division 3 – Requirements in relation to disclosure of electoral expenditure
- Part 7, Division 1 – Requirements in relation to Assembly election campaign returns, and
- Part 8, Division 3 – Council election campaign return.