

# Financial disclosures policy

*Electoral Disclosure and Funding Act 2023*

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# 1. Summary

The Tasmanian Electoral Commission (TEC) is responsible for promoting and enforcing the disclosure and funding compliance of electoral participants. This policy supports the interpretation and application of financial disclosure definitions in Tasmanian parliamentary elections.

# 2. Policy statement

This policy provides the relevant legislative sections and definitions relating to financial disclosures for parliamentary elections, with additional interpretation where required to provide clarity and guidance for stakeholders that have disclosure obligations under the *Electoral Disclosure and Funding Act 2023*.

Understanding when and how a financial disclosure must be made to the TEC is important for electoral participants in parliamentary elections, as penalties apply for non-compliance with disclosure obligations under the *Electoral Disclosure and Funding Act 2023*.

# 3. Scope

The TEC is an impartial and independent statutory authority. The TEC's work to support financial disclosure education and compliance for electoral participants is performed under the authority provided by the *Electoral Act 2004* and the *Electoral Disclosure and Funding Act 2023*.

Electoral participants are any person, group of people or other entity who either incur electoral expenditure, or make or receive political donations. They can be political parties, Members, candidates, intending candidates, associated entities, third-party campaigners, political donors, party agents or official agents.

This policy applies to:

- The promotion of education and compliance with financial disclosure requirements of the *Electoral Act 2004* and the *Electoral Disclosure and Funding Act 2023*
- Officers of the TEC, including contractors and third-party consultants, who are providing education, advice, or any other investigatory or compliance activity involving prohibited financial disclosures in Tasmanian parliamentary elections.

Electoral expenditure, political donations and campaign accounts do not fall under the scope of this policy. Further information and definitions about these matters can be found in the TEC's:

- **Campaign accounts policy**
- **Electoral expenditure policy for House of Assembly elections**

- **Electoral expenditure policy for Legislative Council elections**
- **Political donations policy**
- **Prohibited political donations policy.**

## 4. Related legislation and documents

- *Electoral Act 2004* (“EA”)
- *Electoral Disclosure and Funding Act 2023* (“EDFA”)

## 5. Definitions and meanings

A financial disclosure is a declaration made to the TEC by an electoral participant to meet their reporting obligations under the EDFA.

Electoral participants may have two financial disclosure responsibilities for a parliamentary election:

- Disclosure of political donations
- Disclosure of electoral expenditure.

Electoral expenditure disclosure is made as a single lodgement after an election has taken place, whereas the disclosure of political donations may be required continuously during an election campaign period, after an election campaign period, and periodically during the year. Each section below will detail the disclosure obligations for different types of electoral participants in Tasmanian parliamentary elections.

An electoral participant’s party agent or official agent is responsible for all disclosure obligations of the electoral participant (except Council election campaign returns).

### Election campaign period

An election campaign period will have a different start date for different election types, but will always have the same end date – thirty days after the polling day for the election or by-election<sup>1</sup>. Election campaign periods begin:

- For an Assembly general election – the earlier of either the day that is six months before the last day by which the election must be held (election date per the *Constitution Act 1934*), or the day on which the dissolution of the Assembly occurs
- For an Assembly by-election – the day on which the by-election writ is issued
- For a Council periodic election – 1 January of the year in which the election is held

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<sup>1</sup> EDFA, section 5

- For a Council by-election – the day on which the seat of the Council Member becomes vacant.

An election campaign period will often be referred to as a “relevant disclosure period” by the EDFA depending on context.

## One-month period

A one-month period means a period beginning on the first day of each calendar month and ending on the last day of the same calendar month. A one-month period will often be referred to as a “relevant disclosure period” by the EDFA depending on context.

## Reportable political donations

A reportable political donation is a political donation of \$1,000 or more<sup>2</sup>. This may be in the form of a single political donation to an electoral participant, or be multiple political donations from the same donor to an electoral participant where the multiple political donations together total \$1,000 or more. Reportable political donations are made between electoral participants: for example, from an associated entity to an endorsed Assembly candidate, or from a significant political donor to a third-party campaigner.

Political donations of less than \$1,000 will become a reportable political donation if<sup>3</sup>:

- a first political donation of less than \$1,000 is made by a donor to or for the benefit of an electoral participant, and
- The electoral participant is an independent Assembly Member, independent Assembly candidate, Council Member, Council candidate, a registered party, an Assembly member or candidate endorsed by a registered party, an associated entity, or a third-party campaigner, and
- The first political donation is made within a financial year or an election campaign period
- After the first donation is made, one or more other political donations of less than \$1,000 are made by the same donor to or for the benefit of the same electoral participant within the same financial year or election campaign period respectively, and
- The combined amount of the first donation and subsequent donation/s is \$1,000 or more.

If these conditions are met and more than one political donation becomes a reportable political donation, then the reportable political donation is taken to be made by the donor, to the electoral participant, on the first day that the combined amount of political donations becomes \$1,000 or more.

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<sup>2</sup> EDFA, section 13(1)

<sup>3</sup> EDFA, section 13(2), (3), (4), (5), (6)

A **significant political donor** is a person who makes a reportable political donation<sup>4</sup> – either as a single political donation of \$1,000 or more, or as combined multiple donations totalling \$1,000 or more to the same electoral participant<sup>5</sup>.

## 6. Making a reportable political donation disclosure

The EDFA sets out requirements in relation to the disclosure of reportable political donations that apply to all electoral participants. A disclosure generally must be made by both the electoral participant making the reportable political donation (generally referred to as the donor), and the electoral participant receiving the donation.

Disclosure requirements are linked to the type of electoral participant involved in either making or receiving a reportable political donation. During a relevant disclosure period, if an electoral participant was required to disclose a significant political donation, then their party agent or official agent must still make the disclosure, even if the electoral participant has ceased to be an (or is no longer the same type of) electoral participant since the donation was made or received<sup>6</sup>.

### When to make a disclosure – within seven days

If a reportable political donation is received or made **during an election campaign period**, it must be disclosed by the relevant party agent or official agent to the TEC **within seven days** of the donation being received or made. This applies to donations being received or made by, or on behalf of:

- A registered party, an Assembly Member (who is endorsed by the party at the time the donation is received or made) or an Assembly candidate (who is endorsed by the party at the time the donation is received or made)<sup>7</sup>
- An Assembly Member (who is independent at the time the donation is received or made) or an Assembly candidate (who is independent at the time the donation is received or made)<sup>8</sup>
- A Council Member or Council candidate (for a Council division going to election)<sup>9</sup>
- An associated entity (in relation to an Assembly election)<sup>10</sup>.

Two other types of electoral participants have seven-day disclosure obligations relating to reportable political donations during election campaign periods – third-

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<sup>4</sup> EDFA, section 5

<sup>5</sup> EDFA, section 13(7)

<sup>6</sup> EDFA, section 45

<sup>7</sup> EDFA, section 40(1)

<sup>8</sup> EDFA, section 41(1)

<sup>9</sup> EDFA, section 41(1)

<sup>10</sup> EDFA, section 42(1)

party campaigners and significant political donors. However, their obligations do not apply to both the giving and receiving of donations.

If a third-party campaigner (or a person who becomes a third-party campaigner in relation to the election), **during an Assembly election campaign period**, receives a reportable political donation for the purpose of the campaigner incurring electoral expenditure in the Assembly election, the third-party campaigner's official agent must disclose the donation to the TEC **within seven days** of whichever occurs last<sup>11</sup>:

- The day the person became a third-party campaigner in relation to the election, or
- The day on which the political donation is received.

If a significant political donor makes a reportable political donation **during an election campaign period**, the significant political donor's official agent must disclose the donation to the TEC **within seven days** of the donation being made if the donation is:

- To or for the benefit of a Member or candidate in the parliamentary election<sup>12</sup>
- To or for the benefit of either a registered party or an associated entity in the parliamentary election<sup>13</sup>
- To a person who is or becomes a third-party campaigner in relation to an Assembly election<sup>14</sup>, within seven days of the later of either –
  - The day the person became a third-party campaigner in relation to the election, or
  - The day on which the political donation is made.

## When to make a disclosure – within a monthly period

While the seven-day donation disclosure requirements listed above apply to the disclosure of donations occurring inside an election campaign period, disclosure requirements within a monthly period work on a periodic basis for donations occurring during the rest of a year in one-month periods.

If a reportable political donation is received or made **during a one-month period**, it must be disclosed by the relevant party agent or official agent to the TEC **within the next one-month period** after end of the one-month period in which the donation was received or made. This applies to donations being received or made by, or on behalf of:

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<sup>11</sup> EDFA, section 43

<sup>12</sup> EDFA, section 44(1)

<sup>13</sup> EDFA, section 44(4)

<sup>14</sup> EDFA, section 44(2)

- A registered party, an Assembly Member (who is endorsed by the party at the time the donation is received or made) or an Assembly candidate (who is endorsed by the party at the time the donation is received or made)<sup>15</sup>
- An Assembly Member (who is independent at the time the donation is received or made) or an Assembly candidate (who is independent at the time the donation is received or made)<sup>16</sup>
- A Council Member or Council candidate<sup>17</sup>
- An associated entity<sup>18</sup>.

If a significant political donor makes a reportable political donation **during a one-month period**, the significant political donor's official agent must disclose the donation to the TEC **within the next one-month period** after end of the one-month period in which the donation was made if the donation is:

- To or for the benefit of a Member or candidate in the parliamentary election<sup>19</sup>
- To or for the benefit of either a registered party or an associated entity in the parliamentary election<sup>20</sup>.

Third-party campaigners do not have any disclosure requirements for significant political donations outside of election campaign periods<sup>21</sup>.

In addition to making declarations throughout an election campaign period and after each one-month period, electoral participants (including significant political donors) are also required to disclose reportable political donations in their **Assembly election campaign return** form – refer to later sections of this policy for more information.

## Details required in a disclosure

The disclosure of a reportable political donation that is received, or made, during a relevant disclosure period is to include the following details of each donation<sup>22</sup>:

- The registered party, Member, candidate, associated entity or third-party campaigner to whom (or for whose benefit) the donation was made
- The date the donation was received or made
- The amount of the donation
- The donor's name
- The address of the donor, which will be either –

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<sup>15</sup> EDFA, section 40(2)

<sup>16</sup> EDFA, section 41(2)

<sup>17</sup> EDFA, section 41(2)

<sup>18</sup> EDFA, section 42(2)

<sup>19</sup> EDFA, section 44(3)

<sup>20</sup> EDFA, section 44(5)

<sup>21</sup> EDFA, section 43

<sup>22</sup> EDFA, section 46(1)

- Their residential address (for a natural person or unincorporated body of persons), or
- The registered office or other official office (in the case of an incorporated body of persons)
- The relevant business number (if any) of the donor, if the donor is not a natural person, and
- If the reportable political donation is an aggregate of smaller donations, details that separately identify each political donation that was aggregated to become reportable.

The disclosure of a reportable political donation in relation to any reportable loan<sup>23</sup> that is received, or made, during a relevant disclosure period is to include the following details of each donation<sup>24</sup>:

- The amount of the loan
- The name and address of the person making the loan
- The terms and conditions of the loan, and
- The total loan repayments made under the loan during the relevant disclosure period.

The TEC has provided a **Details of reportable donations** template that electoral participants may use when disclosing donations. This template includes a list of all required information to help electoral participants meet their disclosure obligations.

Note: for a Member, separate disclosures are not required of the same item in both the Member's capacity as a candidate and as a Member<sup>25</sup>.

In addition to providing the specific details of reportable political donations (as above), electoral participants making a donation disclosure are required to submit their disclosure with a **Reportable donation declaration** form<sup>26</sup>. This form includes the required statement from the applicable agent that all disclosures have been made, and are true and correct<sup>27</sup>.

If a person qualifies as more than one of an associated entity, third-party campaigner or significant political donor, then their official agent may lodge one **Reportable donation declaration** form in relation to all disclosures being made for that person<sup>28</sup>. Similarly, if a party agent is required to make disclosures for a registered party and their endorsed Members or candidates during the same relevant disclosure period, the party agent may lodge one **Reportable donation declaration** form in relation to

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<sup>23</sup> EDFA, section 28

<sup>24</sup> EDFA, section 46(2)

<sup>25</sup> EDFA, section 48

<sup>26</sup> EDFA, section 49(1)

<sup>27</sup> EDFA, section 49(3)

<sup>28</sup> EDFA, section 49(4)

all disclosures being made<sup>29</sup>, as long as the form separately identifies the disclosures for each electoral participant type.

## Lodging a valid disclosure

A valid reportable political donation disclosure and required supporting documents must be lodged with the TEC by the relevant due date. A valid lodgement of a disclosure must include the following:

- A **Reportable donation declaration** form completed by the relevant party agent or official agent
- An itemised list of each reportable political donation made or received during the disclosure period, including each detail per item as required by the EDFA (the **Details of reportable donations** template may be used to meet this requirement), and
- A corresponding receipt or acknowledgement for each reportable political donation made or received.

The TEC will undertake a preliminary assessment of each disclosure to ensure that it is validly lodged. Where a disclosure has not been validly lodged (for example, the correct form was not used, or corresponding receipts or listed items are missing), the TEC will advise the agent responsible of the invalidity of the disclosure, and invite them to rectify the error before resubmission by the due date.

## Amending a disclosure

A party agent or official agent may amend a donation declaration by lodging an **Amendment of donation declaration** form with the TEC, to alter, omit, add or substitute any information declared in the relevant original donation disclosure<sup>30</sup>.

## Extensions for making disclosures

The EDFA allows the TEC to consider and grant an extension of the due date for a reportable political donation disclosure if the donation is made or received within a one-month period<sup>31</sup>. If a party agent or official agent is unable to lodge a required donation declaration for a one-month period, they should contact the TEC as soon as possible before the due date to discuss the specifics of their situation<sup>32</sup>.

## Disclosure by a significant political donor to include gifts received

In addition to the EDFA's requirement for significant political donors to disclose reportable political donations they make within a relevant disclosure period (i.e. an

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<sup>29</sup> EDFA, section 49(5)

<sup>30</sup> EDFA, section 51

<sup>31</sup> EDFA, section 50

<sup>32</sup> EDFA, section 50(1)

election campaign period or a monthly period), the significant political donor is also required to include in their disclosure details of certain gifts received in the same relevant disclosure period<sup>33</sup>. This includes reportable gifts where the significant political donor knew, or ought to have known, that all or part of the gift was intended by the gift-maker to be used to make a reportable political donation<sup>34</sup>. The disclosure of such a gift is to include<sup>35</sup>:

- The date the gift was made
- The amount of the gift
- The name of the gift-maker
- The address of the gift-maker, which will be either –
  - Their residential address (for a natural person or unincorporated body of persons), or
  - The registered office or other official office (in the case of an incorporated body of persons)
- The relevant business number (if any) of the donor, if the donor is not a natural person, and
- If the reportable political donation is an aggregate of smaller donations, details that separately identify each political donation that was aggregated to become reportable.

## 7. Making an election campaign return – Assembly elections

The EDFA sets out requirements for the disclosure of electoral expenditure incurred in relation to an Assembly election, during an Assembly election campaign period. For more information about the definition of electoral expenditure and when it is incurred, please refer to the **Electoral expenditure policy for House of Assembly elections**.

Election campaign returns include both the disclosure of electoral expenditure incurred, and political donations received during an election campaign period. An election campaign return must always be made by registered parties, endorsed Assembly Members or candidates, independent Assembly Members or candidates, and associated entities, even if there are no political donations made or received and no electoral expenditure incurred during the election campaign period.

### When to make an election campaign return

If electoral expenditure is incurred **during an Assembly election campaign period**, it must be disclosed by the relevant party agent or official agent in an election

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<sup>33</sup> EDFA, section 47

<sup>34</sup> EDFA, section 47(3)

<sup>35</sup> EDFA, section 47(4)

campaign return to the TEC. The election campaign return must be lodged **within sixty days** after the end of the election campaign period. This applies to electoral expenditure incurred by, or on behalf of:

- A registered party, an Assembly Member (who is endorsed by the party at the time the electoral expenditure is incurred) or an Assembly candidate (who is endorsed by the party at the time the electoral expenditure is incurred)<sup>36</sup>
- An Assembly Member (who is independent at the time the electoral expenditure is incurred) or an Assembly candidate (who is independent at the time the electoral expenditure is incurred)<sup>37</sup>
- An associated entity<sup>38</sup>
- A third-party campaigner, if the electoral expenditure incurred during the election campaign period is more than \$5,000<sup>39</sup>.

During an election campaign period, if an electoral participant was required to make an election campaign return, then their party agent or official agent must still lodge the return, even if the electoral participant has ceased to be an (or is no longer the same type of) electoral participant<sup>40</sup>.

Registered parties, independent Assembly Members, independent candidates and associated entities are required to lodge an election campaign return, even if they have not incurred any electoral expenditure<sup>41</sup>.

## What must be disclosed as electoral expenditure

Detailed information about what does or does not meet the definition is available in the TEC's **Electoral expenditure policy for House of Assembly elections**. In addition to requiring any such electoral expenditure be disclosed in an election campaign return, the EDFA provides direction for some specific circumstances.

For Assembly Members and Assembly candidates who are endorsed by a registered party (if they were endorsed for all or part of the election campaign period)<sup>42</sup>, electoral expenditure for an endorsed Member or candidate includes any amount of electoral expenditure that is<sup>43</sup>:

- Incurred by the party for the direct or indirect benefit of the Member or candidate, and
- Invoiced by the party to the Member or candidate for payment (whether or not the Member or candidate has a legal liability to pay the party).

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<sup>36</sup> EDFA, section 57

<sup>37</sup> EDFA, section 58

<sup>38</sup> EDFA, section 59

<sup>39</sup> EDFA, section 60

<sup>40</sup> EDFA, section 61

<sup>41</sup> EDFA, section 70

<sup>42</sup> EDFA, section 56

<sup>43</sup> EDFA, section 56

Note: for a Member, separate electoral expenditure disclosures are not required of the same item in both the Member's capacity as a candidate and as a Member<sup>44</sup>.

## Details required in an election campaign return

The **Assembly election campaign return** form must be used to lodge election campaign returns with the TEC for an election campaign period<sup>45</sup>. The form must contain disclosures of the following<sup>46</sup>:

- All electoral expenditure that the party agent or official agent is required to disclose
- All reportable political donations (in relation to the election campaign period)
- The total amount of any political donations received that did not meet the threshold for reportable political donations, but still met the definition of a political donation<sup>47</sup> (i.e. smaller contributions)
- The amount of each contribution that is made by an Assembly Member or Assembly candidate to finance their own campaign for the election, and the terms on which the contribution was made
- **If there are no political donations, or electoral expenditure, a disclosure confirming this.**

Election campaign returns for an election campaign period from a registered party or associated entity must also include relevant debt information<sup>48</sup>, which is<sup>49</sup>:

- The total outstanding amount, at the end of the election campaign period, of all debts incurred by (or on behalf of) the party or entity, in the twelve-month period before the end of the of the election campaign period
- If the sum of all debts to a person, incurred by (or on behalf of) the party or entity, is more than \$1,000 –
  - The name and address of the person
  - The sum of the debts to the person, and
  - A statement as to whether the person is, or is not a financial institution.

The above disclosure of debt amounts does not include obligations to pay interest on a loan.

For Assembly general elections, registered parties must also specify if electoral expenditure was incurred substantially for the purposes of the election in a specific division – this means if the expenditure is for advertising or other material that<sup>50</sup>:

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<sup>44</sup> EDFA, section 63

<sup>45</sup> EDFA, section 71(1)

<sup>46</sup> EDFA, section 71(3)

<sup>47</sup> EDFA, section 12

<sup>48</sup> EDFA, section 71(3)(d)

<sup>49</sup> EDFA, section 71(4)

<sup>50</sup> EDFA, section 62

- Explicitly mentions the name of a candidate in that division, or the name of the division
- Is communicated to electors in that division, and
- Is not mainly communicated to electors outside that division.

The **Assembly election campaign return** form also includes a statement that must be completed by the party agent or official agent making the lodgement, that all disclosures required have been made, and are true and correct<sup>51</sup>.

A party agent may lodge a single election campaign return form for their registered party, and any Assembly Members or Assembly candidates who are endorsed by the party for an election campaign period<sup>52</sup>.

If a person qualifies as more than one of an associated entity, a third-party campaigner or a significant political donor, that person may lodge a single **Assembly election campaign return** form for the election campaign period<sup>53</sup>.

## Amending an election campaign return

A party agent or official agent may amend an election campaign return by lodging an **Amendment of Assembly election campaign return** form with the TEC, to alter, omit, add or substitute any information declared in the relevant original election campaign return<sup>54</sup>.

## Extensions for lodging an election campaign return

The EDFA allows the TEC to consider and grant an extension of the due date for an Assembly election campaign return<sup>55</sup>. If a party agent or official agent is unable to lodge an election campaign return within the required sixty days after the end of the election campaign period, the agent should contact the TEC as soon as possible before the due date to discuss the specifics of their situation<sup>56</sup>.

## 8. Making an election campaign return – Council elections

Both the EA and EDFA set out requirements for the disclosure of election expenditure incurred by Council candidates in relation to a Council election. For more information about the definition of election expenditure, when it is incurred and expenditure limits, please refer to the **Electoral expenditure policy for Legislative Council elections**.

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<sup>51</sup> EDFA, section 71(5)

<sup>52</sup> EDFA, section 71(7)

<sup>53</sup> EDFA, section 71(6)

<sup>54</sup> EDFA, section 73

<sup>55</sup> EDFA, section 72(1), (2)

<sup>56</sup> EDFA, section 72(1)

Note: the EDFA uses two terms for expenditure in parliamentary elections – “electoral expenditure” and “election expenditure”. For Council elections, electoral expenditure is a general term, whereas election expenditure is specifically defined in the EDFA<sup>57</sup>.

Election campaign returns include both the disclosure of electoral expenditure incurred, and political donations received during an election campaign period.

## When to make an election campaign return

If electoral expenditure is incurred **by a Council candidate in relation to a Council election**, it must be disclosed by the candidate in an election campaign return to the TEC<sup>58</sup>. The election campaign return must be lodged **within sixty days** after the day on which the result of the Council election is declared<sup>59</sup>.

## Details required in an election campaign return

The **Council election campaign return** form must be used to lodge election campaign returns with the TEC following a Council election<sup>60</sup>. The form must be accompanied by disclosures of the following<sup>61</sup>:

- All Council electoral expenditure that has been paid by the candidate, or on behalf of the candidate by their official agent, in relation to the Council candidate
- All disputed claims and all unpaid claims against the candidate in respect of any Council election expenditure
- All reportable political donations
- The total amount of any political donations received that did not meet the threshold for reportable political donations, but still met the definition of a political donation<sup>62</sup> (i.e. smaller contributions)
- If there are no political donations, or electoral expenditure, a disclosure confirming this.

The election campaign return must also be accompanied by an invoice, account or receipt in respect of each item of Council election expenditure that exceeds \$20.

The **Council election campaign** return form also includes a statement that must be completed by the Candidate’s official agent, that all disclosures required have been made, and are true and correct<sup>63</sup>.

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<sup>57</sup> EDFA, Part 8 – Electoral expenditure in relation to Council elections vs Section 80 – Meaning of Council election expenditure

<sup>58</sup> EDFA, section 84(1)

<sup>59</sup> EDFA, section 84(1)(d)

<sup>60</sup> EDFA, section 84(1)

<sup>61</sup> EDFA, section 84(1), (2)

<sup>62</sup> EDFA, section 12

<sup>63</sup> EDFA, section 84(3)

## Amending an election campaign return

A Council candidate may amend an election campaign return by lodging an **Amendment of Council election campaign return** form with the TEC, to alter, omit, add or substitute any information declared in the relevant original election campaign return<sup>64</sup>.

## Extensions for lodging an election campaign return

The EDFA allows the TEC to consider and grant an extension of the due date for a Council election campaign return<sup>65</sup>. If a Council candidate is unable to lodge an election campaign return within the required sixty days after day on which the result of the Council election is declared, the candidate should contact the TEC as soon as possible before the due date to discuss the specifics of their situation<sup>66</sup>.

## 9. Publication of disclosures online

The TEC is required to publish a copy of all financial disclosures to their website:

- Within seven days of a donation declaration's lodgement, if it was required to be lodged within seven days of a donation being received or made<sup>67</sup>
- Within seven days of a donation declaration's lodgement, if it was required to be lodged within the next monthly period of the end of a one-month period<sup>68</sup>
- Within twenty-one days of an Assembly election campaign return or amended return<sup>69</sup>
- Within twenty-one days of a Council election campaign return or amended return<sup>70</sup>
- For amended donation declarations, within seven days of the amended donation lodgement being received<sup>71</sup>.

These disclosures will all remain on the TEC's website for a period of at least six years after their initial publication online<sup>72</sup>.

The TEC may decline to publish, or remove from publication, any disclosure that the TEC has reason to suspect is vexatious, false or misleading<sup>73</sup>.

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<sup>64</sup> EDFA, section 86

<sup>65</sup> EDFA, section 85(1), (2)

<sup>66</sup> EDFA, section 85(1)

<sup>67</sup> EDFA, section 53(1)

<sup>68</sup> EDFA, section 53(2)

<sup>69</sup> EDFA, section 75(1)

<sup>70</sup> EDFA, section 86(1)

<sup>71</sup> EDFA, section 53(3), 71(1)

<sup>72</sup> EDFA, section 53

<sup>73</sup> EDFA, section 53(4), 75(2), 88(2)

## 10. Recordkeeping requirements

Electoral participants are required to keep records relating to financial disclosure for a period to be determined by regulation<sup>74</sup>. Additionally, records generated in the required recording and receipting of political donations must be kept for a period of at least three years<sup>75</sup>.

In addition to all disclosures displayed on the TEC's website, the TEC will also keep a copy of all disclosures and amendments for at least six years after each declaration is lodged<sup>76</sup>. These copies will be available for public inspection at the offices of the TEC during ordinary business hours.

## 11. Additional determinations by the TEC

The TEC may determine whether any expenditure is or is not electoral expenditure in accordance with the EDFA and the EA<sup>77</sup>, with such determinations being final<sup>78</sup>.

The TEC has issued the **Electronic disclosures for Council elections** guideline to allow for Council Members and candidates to make disclosures to the TEC electronically, in line with the EDFA's allowance for other electoral participants to make electronic disclosures.

The TEC may also use data gathered from stakeholder contacts or compliance activities to inform future educational content for electoral participants.

## 12. Responsibilities

Who	How
Tasmanian Electoral Commission	<ul style="list-style-type: none"><li>• Approves this policy and associated documents</li></ul>
Director, Legislation and Compliance	<ul style="list-style-type: none"><li>• May approve amendments or changes to the policy (under delegation)</li><li>• Participates in the consultation process</li><li>• Determines policy instrument content and compliance with electoral disclosure and funding laws</li><li>• Communicates policy development and revision with relevant third parties as appropriate</li></ul>

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<sup>74</sup> EDFA, section 163

<sup>75</sup> EDFA, section 36(5)

<sup>76</sup> EDFA, section 53(5), 75(3), 88(3)

<sup>77</sup> EDFA, section 6(7)

<sup>78</sup> EDFA, section 6(8)

Manager, Compliance and Investigation	<ul style="list-style-type: none"> <li>• Develops and amends policy instruments as required</li> <li>• Coordinates administration of the policy development and review process</li> <li>• Manages the publication, amendment or archiving of approved policy instruments</li> </ul>
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## 13. Version history and review

Version	Date	Changes made	Approved by
1.0	21/03/25	Initial approval	Tasmanian Electoral Commission
1.1	03/07/25	Amendments to Part 6	Director, Legislation and Compliance
2.0	12/12/25	Updated TEC address. Modified version history table.	Tasmanian Electoral Commission