

# Disclosure of Political Expenditure State Elections

This information sheet provides a summary of key legal requirements relating to the disclosure of political expenditure for state elections. It is designed to help election participants understand their obligations in clear, accessible language, including what constitutes political expenditure, who must disclose it, and when disclosures must be made.

**Disclaimer:** This information sheet is for general guidance only. It does not replace or override the *Electoral Act 1985* (the Act). If you are unsure how the law applies to your circumstances, you should seek independent legal advice.

## What is political expenditure?

Political expenditure is a specific term under the Act. It affects:

- Disclosure obligations
- Election funding claims
- Electoral expenditure caps
- In some cases, political donation caps.

Not all campaign-related expenses are considered political expenditure. Election participants must assess each expense and determine:

1. Whether the expense is political expenditure.
2. Which entity or person has incurred the expenditure.

Election participants must ensure they do not exceed political expenditure caps.

## Types of expenditure covered

Political expenditure includes costs incurred:

- Producing political material, such as electoral advertising, campaign materials or communications intended to influence voting
- Opinion polling or research relating to an election or electors' voting intentions
- Any prescribed purpose, including:
  - Production, display or distribution of electoral matter
  - Stationery used to produce electoral matter
  - Postage for electoral matter
  - Mobile telephones used solely for campaign purposes
  - Employing or engaging staff during the capped expenditure period
  - Office accommodation and related expenses.

## Excluded costs

Political expenditure does not include:

- Normal staffing costs that are unrelated to campaigning
- GST payments
- Allowances or benefits received by members of parliament
- Ordinary administrative or policy development costs
- Any other categories expressly excluded by law.

## When costs are incurred

Political expenditure is considered incurred when:

- A liability is created, or
- A payment is made.

This timing is critical for compliance with expenditure caps and disclosure obligations during the capped expenditure period, which runs from:

The start of the financial year in which polling day occurs → 30 days after polling day.

## Reporting entities

The following participants must disclose political expenditure of more than \$5,000 for a state election:

- Registered political parties
- Candidates
- Groups of candidates
- Associated entities
- Third parties.

## Prohibited entities

**Nominated entities** are prohibited from incurring political expenditure.

This ensures transparency and ensures spending is directly attributable to parties or candidates, not external bodies.

## Required returns

All election participants who incur more than \$5,000 in political expenditure must lodge both:

- Annual political expenditure returns, and
- Capped expenditure period returns (for an election year).



## Disclosure timeframes



### Annual political expenditure return

Must be lodged within 12 weeks after the end of the financial year, if political expenditure for that year is more than \$5,000, covering all political expenditure incurred in that period.



### Capped expenditure return (Election period)

Registered political parties, candidates, groups and third parties must lodge this return if they incur more than \$5,000 in political expenditure during the capped expenditure period.

**Deadline:** Within 60 days after polling day

## Summary of lodgement requirements

Participant type	Annual political expenditure return	Capped expenditure return
Registered political party	Due within 12 weeks after end of financial year	Covers start of capped period → 30 days after polling day. Due within 60 days after polling day
Candidate or group	Due within 12 weeks after end of financial year	Covers start of capped period → 30 days after polling day. Due within 60 days after polling day
Third party	Due within 12 weeks after end of financial year	Covers start of capped period → 30 days after polling day. Due within 60 days after polling day

**Capped expenditure period:** From the start of the financial year in which polling occurs to 30 days after polling day.

## Groups of candidates

If you were part of a group:

- Each candidate must have a separate candidate disclosure.
- The person responsible for the group (usually the lead candidate) must also lodge a group disclosure.

### Candidate disclosures must include:

All electoral expenditure incurred by the individual candidate.

### Group disclosures must include:

Expenditure incurred by the group separately from expenditure incurred by individual candidates.



## Record keeping requirements

The disclosure period for **new candidates** begins on the day they announce their candidacy or are formally nominated.

For **returning candidates**, the disclosure period begins **30 days after polling day** of the previous election.

All election participants must keep records for **4 years from polling day**.

These records must clearly demonstrate compliance with:

- Electoral expenditure rules
- Disclosure obligations
- Reporting requirements

## Further information

- This information sheet mainly refers to Part 13A of the *Electoral Act 1985 (SA)*
- The Act is available in full at: [legislation.sa.gov.au](http://legislation.sa.gov.au)
- Further guidance is available on our advertising page at [ecsa.sa.gov.au](http://ecsa.sa.gov.au)
- All participants should ensure they fully understand their obligations under the Act.