

TASMANIA

**ELECTORAL DISCLOSURE AND FUNDING
REGULATIONS 2025**

STATUTORY RULES 2025, No. 33

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ELECTORAL DISCLOSURE AND FUNDING REGULATIONS 2025

I, the Governor in and over the State of Tasmania and its Dependencies in the Commonwealth of Australia, acting with the advice of the Executive Council, make the following regulations under the *Electoral Disclosure and Funding Act 2023*.

Dated 26 June 2025.

B. BAKER
Governor

By Her Excellency's Command,

GUY BARNETT
Minister for Justice

1. Short title

These regulations may be cited as the *Electoral Disclosure and Funding Regulations 2025*.

2. Commencement

These regulations take effect on the day on which their making is notified in the *Gazette*.

3. Interpretation

In these regulations –

acknowledgement book, in relation to a person, means the acknowledgement book kept in respect of the person in accordance with regulation 7;

Act means the *Electoral Disclosure and Funding Act 2023*;

receipt book, in relation to a person, means the receipt book kept in respect of the person in accordance with regulation 6.

4. Statement to be included on receipt for reportable political donation

For the purposes of section 36(1)(b) of the Act, a receipt for a reportable political donation is required to include the following statement:

If you make a political donation of \$1 000 or more, you must complete and lodge a declaration with the Tasmanian Electoral Commission in accordance with the *Electoral Disclosure and Funding Act 2023*. A political donation includes any part of a fundraising contribution that is over \$200 or any part of an annual or other subscription that is over \$1 000, if the total amount of political donations made by you in respect of the same party (or associated entity), elected member, candidate, third-party campaigner or person in the same financial year, or in an election campaign period in respect of an election, is \$1 000 or more. Penalties apply for failing to lodge a declaration as specified in this statement.

5. Records required to be kept

Each party agent or official agent must keep –

- (a) a receipt book in accordance with regulation 6; and
- (b) an acknowledgement book in accordance with regulation 7.

6. Receipt book

- (1) A receipt book required to be kept by a party agent or official agent must contain receipts that are –
 - (a) in an approved format that include the following information:
 - (i) the amount of money of the political donation for which the receipt is issued;
 - (ii) the date on which the political donation was made;
 - (iii) the purpose of the donation; and
 - (b) in triplicate; and
 - (c) machine-numbered serially.
- (2) A party agent, or an official agent, who is required to keep a receipt book must ensure that a receipt is issued from the receipt book in respect of each political donation made to the

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party agent, or official agent, during the relevant disclosure period.

- (3) A receipt issued under subregulation (2) is to be –
 - (a) completed in ink or indelible pencil; and
 - (b) signed by the party agent or official agent who received the donation to which the receipt relates.
- (4) Carbon impressions of a receipt issued under subregulation (2) are to be made on the duplicate and triplicate of the receipt.
- (5) If a receipt is issued under subregulation (2) –
 - (a) the duplicate of the receipt must be retained by the party agent, or official agent, who signed the receipt; and
 - (b) the triplicate of the receipt is to remain in the receipt book.
- (6) A receipt issued under subregulation (2) may be cancelled –
 - (a) by writing the word “CANCELLED” across the face of all 3 copies of the receipt; and
 - (b) keeping all three copies of the receipt in the receipt book.
- (7) A receipt book may be kept in an electronic format that is an approved format.

7. Acknowledgement book

- (1) An acknowledgement book required to be kept by a party agent or official agent must contain forms of acknowledgement that are –
 - (a) in an approved format that include the following information:
 - (i) the value of the gift that is a political donation for which the acknowledgement is issued;
 - (ii) the date on which the gift was made;
 - (iii) a description of the gift;
 - (iv) the purpose of the gift; and
 - (b) in triplicate; and
 - (c) machine-numbered serially.
- (2) A party agent, or an official agent, who is required to keep an acknowledgement book must ensure that an acknowledgement is issued from the acknowledgement book in respect of each gift of a political donation made to the party agent, or official agent, during the relevant disclosure period.
- (3) An acknowledgement issued under subregulation (2) is to be –
 - (a) completed in ink or indelible pencil; and

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- (b) signed by the party agent or official agent who received the gift to which the acknowledgement relates.
- (4) Carbon impressions of an acknowledgement issued under subregulation (2) are to be made on the duplicate and triplicate of the acknowledgement.
- (5) If an acknowledgement is issued under subregulation (2) –
 - (a) the duplicate of the acknowledgement must be retained by the party agent or the official agent who received the gift to which the acknowledgement relates; and
 - (b) the triplicate of the acknowledgement is to remain in the acknowledgement book.
- (6) An acknowledgement issued under subregulation (2) may be cancelled –
 - (a) by writing the word “CANCELLED” across the face of all 3 copies of the acknowledgement; and
 - (b) keeping all three copies of the acknowledgement in the acknowledgement book.
- (7) An acknowledgement book may be kept in an electronic format that is an approved format.

8. Vouching for political donations

- (1) For the purposes of section 49(6) of the Act, the prescribed manner of vouching for a disclosure in a donation declaration made by a party agent or an official agent, under that section, is –
 - (a) if the disclosure is required to occur during an election campaign period, by lodging with the relevant donation declaration –
 - (i) a scanned, and electronic, copy of the receipt book, and the acknowledgement book, required to be kept by a party agent or official agent, if those books are kept in a physical format; or
 - (ii) an electronic copy of the receipt book, and the acknowledgement book, required to be kept by a party agent or official agent, if those books are kept in a digital format; or
 - (b) if the disclosure occurs at any other time, by lodging with the relevant donation declaration –
 - (i) the receipt book, and the acknowledgement book, required to be kept by a party agent or official agent, if those books are kept in a physical format; or

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- (ii) an electronic copy of the receipt book, and the acknowledgement book, required to be kept by a party agent or official agent, if those books are kept in a digital format.
- (2) If a party agent or official agent lodges a receipt book, or acknowledgement book, under this regulation, in a physical format –
 - (a) the receipt book must contain –
 - (i) the triplicate forms of each receipt issued in respect of a donation received by the party agent or official agent; and
 - (ii) the original, duplicate and triplicate of each unused receipt; and
 - (b) the acknowledgement book must contain –
 - (i) the triplicate forms of each acknowledgement issued in respect of a gift received by the party agent or official agent; and
 - (ii) the original, duplicate and triplicate of each unused acknowledgement.

9. Disclosure of electoral expenditure

- (1) In this regulation –

copy of advertising material means, in the case of an advertisement by radio, television, cinema, social media or online –

- (a) the text of the advertisement, if any; or
 - (b) an electronic copy of the advertisement.
- (2) For the purposes of section 71(8) of the Act, the prescribed manner of vouching for electoral expenditure in an Assembly election campaign return is by attaching to the return –
 - (a) subject to subregulation (3), copies of either the invoices or receipts, or a mixture of both, issued in respect of the expenditure; and
 - (b) copies of any advertising material to which any portion of the expenditure relates, but not online advertising material if the cost of the transaction for the online advertising material did not exceed \$50.
- (3) A copy of an invoice or receipt may only be attached to an Assembly election campaign return if the invoice or receipt sets out such particulars as are sufficient to identify clearly the nature of the expenditure to which it relates.

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10. Certain account statements to be provided to the Commission

- (1) If a party agent or official agent lodges an Assembly election campaign return with the Commission under section 71 of the Act in relation to an election campaign, the party agent or official agent must also lodge with the Commission a copy of the bank statements in respect of the campaign account for the election campaign period.
- (2) The copies of the bank statements for a campaign account lodged under subregulation (1) with an Assembly election campaign return must cover the relevant election campaign period.

11. Inspectors

For the purposes of section 158(1)(b) of the Act, the following classes of persons are prescribed as classes of person from whom inspectors may be appointed:

- (a) State Service officers and State Service employees;
- (b) Australian lawyers;
- (c) persons who have successfully completed a Certificate IV in the discipline of Government Investigations, or an equivalent certificate, that is recognised within the Australian Qualifications Framework within the

meaning of the *Training and Workforce Development Act 2013*;

- (d) persons who are members of one of the following societies or institutes:
 - (i) the Australian Society of Certified Practising Accountants;
 - (ii) the Institute of Chartered Accountants in Australia;
 - (iii) the Institute of Public Accountants in Australia.

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Printed and numbered in accordance with the *Rules Publication Act 1953*.

Notified in the *Gazette* on 27 June 2025.

These regulations are administered in the Department of Justice.

EXPLANATORY NOTE

(This note is not part of the regulations)

These regulations prescribe, for the purposes of the *Electoral Disclosure and Funding Act 2023* –

- (a) certain records required to be kept, and provided to the Tasmanian Electoral Commission, under that Act; and
- (b) the methods of disclosing certain donations and gifts made under that Act; and
- (c) classes of persons who may be appointed as inspectors under that Act.