

Associated Entities

This information sheet provides a summary of the key legal requirements for associated entities under Part 13A of the *Electoral Act 1985* (the Act). It is designed to help electoral participants understand their obligations in clear, plain language.

Disclaimer: This information sheet is for general guidance only. It does not replace or override the Act. For specific advice you should seek independent legal counsel.

At a glance

- associated entities are organisations linked to registered political parties through control, benefit, membership or voting rights
- some associated entities are also third parties if their political expenditure exceeds \$10,000 in the designated period
- they may need a state campaign account when they receive or spend funds regulated by the Act
- nominated entities can be appointed by parties but must not incur political expenditure
- an associated entity that does not appoint an agent will have its financial controller taken to be the agent.



Who is an associated entity?

Under the Act, an associated entity is any entity that meets one or more of the following criteria:

- is controlled by one or more registered political parties
- operates wholly or significantly for the benefit of one or more registered political parties
- is a financial member of a registered political party, or has a person acting on its behalf who is
- has voting rights in a registered political party, or has a person acting on its behalf who has.

Exclusion:

An associated entity does not include a registered industrial organisation or an entity wholly comprised of registered industrial organisations.



Associated entities as third parties

An associated entity is also considered a third party under the Act if it:

- incurs or intends to incur more than \$10,000 in political expenditure during the designated period for an election, or
- incurred more than \$10,000 in political expenditure during the designated period for the previous general election.



What is a nominated entity?

A nominated entity is an organisation formally appointed by a registered political party to act on its behalf. These entities may assist with administrative, financial, or operational matters related to the party's activities.

- each political party may appoint up to 2 nominated entities
- eligibility criteria relate to the entity's legal status, governance, and relationship with the party
- nominated entities are prohibited from incurring political expenditure to ensure transparency and appropriate attribution of spending.

The Electoral Commissioner maintains a public register of nominated entities.



Appointing an agent

An associated entity may appoint a person to act as its agent for electoral purposes, including managing disclosure obligations.

If no appointment is made, the financial controller of the associated entity is automatically taken to be the agent.

State campaign account

An associated entity must establish a state campaign account if it:

- is also a third party, and/or
- receives funds that must be deposited under the Act, such as:
 - electoral donations
 - public funding payments
 - funds for political expenditure or reimbursement.



Reporting and disclosure obligations



Donations to associated entities

A person who donates more than \$1,000 in a financial year to an associated entity must lodge a donor return with the Electoral Commissioner.

This also applies to indirect donations, such as when a donation is made through another person or body with the intention of benefiting a particular associated entity.



Associated entity returns

Associated entities must lodge returns at the prescribed times for all electoral donations and loans received, including details for donations over \$1,000.

Half-yearly returns

Lodged within 30 days after each half-year:

- 1 January – 30 June
- 1 July – 31 December

Election returns

From the start of the designated period until 30 days after polling day:

- First 30-day period
- Then every 7 days until polling day

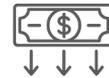
If fewer than 7 days remain before the 30-day post-poll deadline, the final period covers those remaining days.

Returns must be lodged within 5 days of the end of each period.

Information required

Each return must include:

- total receipts
- prescribed details of amounts over \$1,000:
 - amount and date
 - donor or creditor name and address
 - additional information for trusts, companies, and associations, such as trustees or board members.



Political expenditure returns

Associated entities may incur political expenditure if they comply with Part 13A, including:

- appointing an agent
- maintaining a state campaign account
- lodging disclosure returns.

Associated entities involved in political campaigning must disclose political expenditure annually and during election periods.



Additional disclosure obligations

Political expenditure during capped expenditure period (s 130ZQ)

Applies if the entity incurs more than \$5,000 in political expenditure in a financial year and is not acting for the Crown or a Member of Parliament.

Return due within 12 weeks after the end of the financial year.

Annual returns for amounts received (s 130ZS)

Applies where the entity receives any amount over \$1,000 used for political expenditure or reimbursement.

Returns must include:

- value and date of each amount
- name and address of the contributor
- any additional prescribed details.

Aggregated amounts from the same donor are treated as one amount.

Offences and penalties



Associated entities must comply with all obligations under Part 13A of the Act.

Failure to comply may result in offences and penalties under section 130ZZE and Regulation 40 of the *Electoral Regulations 2024*.

Penalties may apply for:

- failing to lodge required returns
- providing false or misleading information
- failing to appoint an agent
- breaches relating to political expenditure.

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
- Participants in the electoral process should ensure they understand their obligations