Electoral Commission
SOUTH AUSTRALIA

Electoral Commission of South Australia

Prescribed Details Guide

Contents

Purpose

This guide outlines when and how to provide prescribed details in electoral returns, as required under Regulation 38 to 41 of the *Electoral Regulations 2024* (Regulations) and sections 130ZF to 130ZS of the *Electoral Act 1985* (the Act).

All participants required to lodge electoral returns must include prescribed details to meet their funding and disclosure obligations. This applies to:

- Registered political parties
- Third parties
- Associated entities
- Candidates and groups
- Their appointed agents

The information provided in this guide is general in nature. While the Electoral Commission of South Australian (ECSA) can offer guidance on its administrative approach to Part 13A, it cannot provide legal advice.

Stakeholders should refer to the specific wording of the Act and Regulations and seek independent legal or professional advice for any matters requiring interpretation.

Prescribed details and prescribed entities

When lodging a return under the Act, prescribed details must be included if the return involves donations, loans, debts, or political expenditure, and the relevant thresholds are met.

General information required

- **Agent information:** Full name, contact details, confirmation of appointment.
- **State campaign account details:** Bank name, account number, registration confirmation.
- **Receipts and debts:** Any amount received or owed exceeding $1,000, including source and purpose.
- **Political expenditure:** Evidence of campaign-related spending.
- **Donations:** Name and address of donor, amount, purpose, and foreign donor declaration.
- **Annual and election returns:** Lodged within statutory timeframes.

Prescribed entities

In addition, if the person or entity involved in the transaction is a prescribed entity, additional details must be furnished in the return. Prescribed entities include incorporated or unincorporated associations, trust funds or foundations, body corporates, and individuals who make or receive donations, loans, or other disclosable amounts.

Additional details for prescribed entities

Prescribed entity	Require details
Incorporated or unincorporated association	▪ Name and address of the association ▪ Names of the members of the executive committee
Trust fund or foundation	▪ Names of the trustees ▪ Title and address of the trust fund or foundation
Body corporate	▪ Name and address of the body corporate ▪ Names of the members of the board ▪ Name of any parent, subsidiary or related body corporate
Other individuals	▪ Name and address of the person who made or received the donation or loan

Disclosure threshold

The disclosure threshold is established at amounts exceeding $1,000 in relation to donations, loans, and other financial transactions received or payable.

Types of returns requiring prescribed details

Return type (Act reference)	Triggering event
Campaign donations return (s130ZF)	Entitled candidate (including a member of an entitled group) receives a disclosable donation or loan during the disclosure period.
Donor return – to candidates (s130ZG)	Donor gives a disclosable donation or loan to a candidate (including a member of an entitled group) or receives funds to enable or reimburse that donation or loan.
Donor return - Donations to entitled registered political parties (s130ZH)	Donor gives a disclosable donation to a party or receives funds to enable/reimburse that donation.
Donor return - Donations to third party (s130ZHA)	Donor gives a disclosable donation to a third party or receives funds to enable/reimburse that donation.
Registered political party return (s130ZN)	Registered political party receives a disclosable amount or incurs a disclosable debt.
Associated entity return (s130ZO)	Associated entity receives a disclosable amount or incurs a disclosable debt.
Third party return (s130ZP)	Third party receives a disclosable amount or incurs a disclosable debt.
Political expenditure return (s130ZQ)	Candidate, group, registered political party or third party incurs disclosable political expenditure during capped expenditure period.
Annual return - political expenditure (s130ZR)	Person incurs disclosable political expenditure during a financial year.
Annual return - amounts received for political expenditure (s130ZS)	Person receives funds to enable or reimburse political expenditure.

Providing prescribed details in returns

- Return forms include fields for entering prescribed details.
- You may either:
  - Provide the prescribed details directly in the return, or
  - Provide a website link to a publicly available source containing the details.

Website links to prescribed details

You may omit certain details (e.g. names of board members or related entities) if:

- The information is published in a source generally available to the public, and
- You provide:
  - The name of the publication, and
  - A direct website link to the specific page (not just the homepage).

Note: The website address must lead directly to the page containing the relevant information and should be easily accessible by copying and pasting into a browser.

Accessing company information

If you cannot obtain prescribed details directly from a body corporate, you may purchase a company extract from the Australian Securities and Investments Commission website (ASIC). These typically include:

- Names of directors
- Registered office address
- Share structure
- Parent, subsidiary, or related entities (if applicable).

To access this information:

- Visit the ASIC website
- Search for the relevant body corporate
- View publicly available information
- Purchase a current company extract (approximate cost: $10).

Exemptions

Prescribed details are not required for government agencies or statutory bodies.

Unable to provide prescribed details

If it is impossible to obtain required information:

- Complete as much of the return as possible
- Lodge a ‘Notice of Inability to Complete Return’ form
- Submit both documents to ECSA.

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