

175NA. Annual disclosure of gifts and other income received by associated entities

- (1) If an entity is an associated entity at any time during a financial year the financial controller of that entity shall, by 30 November next following the end of that financial year, lodge a return with the Electoral Commissioner in an approved form setting out details of all gifts and income received by the entity during that financial year.
- (2) Gifts and income received by the entity at a time when it was not an associated entity or before the commencement of section 4 of the *Electoral Amendment (Political Finance) Act 1992*¹ do not have to be included in the return.
- (3) Subsections (3), (4) and (5) of section 175N apply to and in relation to returns under this section as if any reference in those subsections to —
 - (a) a political party, were a reference to an associated entity;
 - (b) the agent of a political party, were a reference to the financial controller of an associated entity;
 - (c) section 314AB of the *Commonwealth Electoral Act 1918*, were a reference to section 314AEA of that Act.

[Section 175NA inserted by No. 75 of 1992 s. 4 (as amended by No. 43 of 1996 s. 26).]