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ELECTORAL ACT 1907

**ELECTORAL (POLITICAL
FINANCE) REGULATIONS 1996**

WESTERN AUSTRALIA

**ELECTORAL (POLITICAL FINANCE)
REGULATIONS 1996**

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ELECTORAL ACT 1907
ELECTORAL (POLITICAL FINANCE) REGULATIONS 1996

Made by His Excellency the Governor in Executive Council under Part VI.

PART 1 — PRELIMINARY

Citation

1. These regulations may be cited as the *Electoral (Political Finance) Regulations 1996*.

Commencement

2. These regulations come into operation on —

- (a) the day on which section 4 of the *Electoral Amendment (Political Finance) Act 1992* comes into operation; or
- (b) the day on which they are published in the *Gazette*,

whichever is the later day.

PART 2 — SPECIFIED AMOUNT

Specified amount may increase if CPI rises

3. (1) In this regulation —

“**CPI number**” means the Consumer Price Index, All Groups index number for Perth published by the Australian Bureau of Statistics.

(2) As soon as is practicable after the polling day in a general election the Electoral Commissioner is to calculate an amount in accordance with the formula —

$$\$1\ 500 \times \frac{A}{B}$$

where A = the latest CPI number to have been published before the polling day; and

 B = the latest CPI number to have been published before the commencement of these regulations or, if a new reference base is currently used for the Consumer Price Index, the corresponding number on the new reference base calculated using the conversion factor published by the Australian Bureau of Statistics,

and subject to subregulation (3), that amount is the “**amount determined**” for the purposes of subregulation (4).

(3) If the amount calculated under subregulation (2) is not a multiple of \$100 it is to be rounded off to the nearest multiple of \$100 (with an amount that is \$50 more than a multiple of \$100 being rounded off to the next highest multiple of \$100) and the amount as so rounded off is the “**amount determined**” for the purposes of subregulation (4).

(4) If the amount determined is more than \$1 500 the Electoral Commissioner is to publish a notice in the *Gazette*, within the period of 30 days after the polling day mentioned in subregulation (2), stating that the amount determined is the specified amount for the purposes of Part VI of the Act.

PART 3 — VERIFICATION OF INFORMATION**Verification of information in returns**

4. (1) The information in a return lodged under section 175N or 175SA of the Act must be verified by the agent of the political party lodging with the return a declaration that the relevant records required to be kept under regulation 5(1) or (2) (or under an alternative system of accounting approved under regulation 11) have been kept and will, if asked for, be made available for inspection at a place in this State specified in the declaration.

Penalty: \$3 000.

(2) The information in a return lodged under section 175NA of the Act must be verified by the financial controller of the associated entity lodging with the return a declaration that the records required to be kept under regulation 5(1) (or under an alternative system of accounting approved under regulation 12) have been kept and will, if asked for, be made available for inspection at a place in this State specified in the declaration.

Penalty: \$3 000.

(3) The information in a return lodged under section 175O, 175P, 175SB or 175SC of the Act must be verified by the agent of the candidate or group lodging with the return a declaration that the relevant records required to be kept under regulation 15 have been kept and will, if asked for, be made available for inspection at a place in this State specified in the declaration.

Penalty: \$1 500.

(4) The information in a return lodged under section 175Q (1) of the Act must be verified by the person lodging the return lodging with the return a declaration that the records required to be kept under regulation 22 have been kept and will, if asked for, be made available for inspection at a place in this State specified in the declaration.

Penalty: \$1 500.

(5) The information in a return lodged under section 175SD (1) of the Act must be verified by the person lodging the return lodging with the return a declaration that the records required to be kept under regulation 28 have been kept and will, if asked for, be made available for inspection at a place in this State specified in the declaration.

Penalty: \$1 500.

PART 4 — RECORDING OF GIFTS, INCOME AND ELECTORAL EXPENDITURE

Division 1 — Records of political parties and associated entities

Recording requirements

5. (1) Subject to regulations 11 and 12, a political party or associated entity must keep or cause to be kept —

- (a) a receipt book;
- (b) an acknowledgment book; and
- (c) bank and financial institution statements,

in accordance with the requirements set out in regulations 6 to 8 and 10.

Penalty: \$3 000.

(2) Subject to regulation 11, a political party must keep an expenditure book or cause an expenditure book to be kept in accordance with the requirements set out in regulations 6 and 9.

Penalty: \$3 000.

(3) The records required to be kept under subregulations (1) and (2) are referred to in this Division as **“the records”**.

Maintenance of the records

6. (1) The records have to be kept —

- (a) at the party headquarters in this State; or
- (b) at the associated entity’s registered office or main place of business or operations in this State,

as the case may be.

(2) The records have to be kept either in book or loose-leaf form or in a system of cards.

(3) On or before 30 November in each year the political party or associated entity has to ensure that provision is made for the binding of all loose leaves of the records for the financial year ending on 30 June in that year.

Receipt book

7. (1) The receipt book has to contain forms of receipt in duplicate and each copy has to be machine numbered serially and provision has to be made for the entry on each form of —

- (a) the date of the receipt;

- (b) the amount of money received by the political party or associated entity;
 - (c) the form (*for example: cash, cheque, electronic transfer, postal order etc.*) in which the money was received;
 - (d) the name and address of the person, body or organization by whom or on whose behalf the amount is paid; and
 - (e) the purpose of the payment.
- (2) When —
- (a) a gift of money;
 - (b) an annual subscription;
 - (c) an amount of money, being the proceeds of fundraising ventures or functions;
 - (d) an amount of money, being the proceeds of the sale of a gift made to the political party or associated entity; or
 - (e) any other money,

is received by the political party or associated entity, the agent has to issue or cause to be issued from the receipt book a receipt for the amount received.

(3) The particulars referred to in subregulation (1) have to be entered on each receipt in permanent ink or indelible pencil and the receipt has to be signed by a person authorized by the political party or associated entity.

(4) A carbon impression of the receipt has to be made on the duplicate form, which has to be retained by the political party or associated entity.

(5) A receipt has to be cancelled by writing the word “cancelled” across the face of the original and the copy of the form.

(6) The political party or associated entity has to retain or cause to be retained in the receipt book the original form of a cancelled receipt and the copy.

Acknowledgment book

8. (1) The acknowledgment book has to contain forms of acknowledgment in duplicate and each copy has to be machine numbered serially and provision has to be made for the entry on each form of —

- (a) the date of the acknowledgment;
- (b) the value of any gift made to the political party or associated entity;
- (c) a description of the gift;

- (d) the name and address of the person, body or organization by whom or which or on whose behalf the gift is made; and
- (e) the purpose for which the gift is made.

(2) When a gift is received by the political party or associated entity it has to issue or cause to be issued from the acknowledgment book an acknowledgment of the gift.

(3) The particulars referred to in subregulation (1) have to be entered on each acknowledgment in permanent ink or indelible pencil and the acknowledgment has to be signed by a person authorized by the political party or associated entity.

(4) A carbon impression of the acknowledgment has to be made on the duplicate form, which has to be retained by the political party or associated entity.

(5) An acknowledgment has to be cancelled by writing the word "cancelled" across the face of the original and the copy of the form.

(6) The political party or associated entity has to retain or cause to be retained in the acknowledgment book the original form of a cancelled acknowledgment and the copy.

(7) In this regulation —

"gift" includes a gift in the form of an interest in property, but does not include a gift of money.

Expenditure book

9. (1) The expenditure book has to be in a form approved by the Electoral Commissioner.

(2) Details of any electoral expenditure incurred by or with the authority of the political party have to be entered in the expenditure book as soon as practicable after the transaction is effected.

Bank and financial institution statements

10. The bank and financial institution statements are to be statements, obtained on a regular periodic basis, of the account or accounts —

- (a) into which gifts made to, or income of, the political party or associated entity have been deposited; and
- (b) in the case of a political party, from which electoral expenditure has been incurred by or with the authority of the party.

Alternative system of accounts for political party

11. (1) Despite regulation 5(1) and (2), the agent of a political party may apply to the Electoral Commissioner for approval for the party to keep or cause to be kept a system of accounting records other than those described in regulations 6 to 9 that accurately record and explain the transactions in respect of which the party agent is to lodge returns under sections 175N and 175SA of the Act.

(2) An application under subregulation (1) has to be accompanied by a statement of an auditor indicating that, in his or her opinion, the information to be included in a return under section 175N or 175SA of the Act is ascertainable from the system of accounting records proposed to be kept by the political party.

(3) The Electoral Commissioner may, either unconditionally or subject to such conditions as he or she thinks proper to impose at the time of giving the approval, approve an application under subregulation (1) if he or she is satisfied as to the matters mentioned in subregulations (1) and (2), and may, for any reason, and upon giving at least one month's notice, cancel any such approval.

(4) While an approval under this regulation is in force, the political party must keep or cause to be kept a system of accounting records that complies with the terms of the application and any condition subject to which the approval was given.

Penalty: \$3 000.

(5) In the event of an inconsistency between the terms of an application for approval under this regulation and any condition subject to which the approval was given, the condition prevails to the extent of the inconsistency.

(6) While an approval under this regulation is in force, regulations 5 to 9 do not, except to the extent (if any) that the approval otherwise provides, apply to or in respect of the political party to which the approval relates.

Alternative system of accounts for associated entity

12. (1) Despite regulation 5(1), the financial controller of an associated entity may apply to the Electoral Commissioner for approval for the entity to keep or cause to be kept a system of accounting records other than those described in regulations 6 to 8 that accurately record and explain the transactions in respect of which the financial controller is to lodge returns under section 175NA of the Act.

(2) An application under subregulation (1) has to be accompanied by a statement of an auditor indicating that, in his or her opinion, the information to be included in a return under section 175NA of the Act is ascertainable from the system of accounting records proposed to be kept by the associated entity.

(3) The Electoral Commissioner may, either unconditionally or subject to such conditions as he or she thinks proper to impose at the time of giving the approval, approve an application under subregulation (1) if he or she is satisfied as to the matters mentioned in subregulations (1) and (2), and may,

for any reason, and upon giving at least one month's notice, cancel any such approval.

(4) While an approval under this regulation is in force, the associated entity must keep or cause to be kept a system of accounting records that complies with the terms of the application and any condition subject to which the approval was given.

Penalty: \$3 000.

(5) In the event of an inconsistency between the terms of an application for approval under this regulation and any condition subject to which the approval was given, the condition prevails to the extent of the inconsistency.

(6) While an approval under this regulation is in force, regulations 5 to 8 do not, except to the extent (if any) that the approval otherwise provides, apply to or in respect of the associated entity to which the approval relates.

Records to be retained

13. (1) A political party or associated entity must retain —

- (a) each book forming part of the records for a period of 6 years after the recording of the last entry in that book;
- (b) a printed copy of the information recorded in an accounting system kept under regulation 11 or 12 for a period of 6 years after the recording of the last entry in that system.

Penalty: \$3 000.

(2) A political party or associated entity must retain each bank or financial institution statement referred to in regulation 10 for a period of 6 years after its receipt.

Penalty: \$3 000.

Agent or financial controller to ensure compliance

14. If this Division imposes a duty or requirement on a political party or associated entity, the agent of the party or financial controller of the entity, as the case may be, is responsible for ensuring that the duty or requirement is performed or complied with.

Division 2 — Records of a candidate or group

Recording requirements

15. (1) An agent of a candidate or group must keep or cause to be kept in respect of a disclosure period under section 175O or 175P, as the case may be, of the Act —

- (a) a receipt book;

- (b) an acknowledgment book; and
- (c) bank and financial institution statements,

in accordance with the requirements set out in regulations 16, 17 and 19.

Penalty: \$1 500.

(2) In this Division a reference to a gift to a candidate is a reference to a gift referred to in section 175O (3) of the Act.

(3) An agent of a candidate or group must keep an expenditure book or cause an expenditure book to be kept in respect of the election concerned in accordance with the requirements set out in regulation 18.

Penalty: \$1 500.

Receipt book

16. (1) The receipt book has to be in a form approved by the Electoral Commissioner and has to contain forms of receipt in duplicate and each form has to be machine numbered serially and provision has to be made for the entry on each form of —

- (a) the date of the receipt;
- (b) the amount of money received by the candidate or group;
- (c) the form (*for example: cash, cheque, electronic transfer, postal order etc.*) in which the money was received;
- (d) the name and address of the person, body or organization by whom or which or on whose behalf the amount is paid; and
- (e) the purpose of the payment.

(2) When —

- (a) a gift of money; or
- (b) an amount of money, being the proceeds of the sale of a gift made to the candidate or group,

is received by the candidate or group, the agent of the candidate or group has to issue or cause to be issued from the receipt book a receipt for the amount received.

(3) The particulars referred to in subregulation (1) have to be entered on each receipt in permanent ink or indelible pencil and the receipt has to be signed by a person authorized by the agent.

(4) An entry under subregulation (2) (b) has to contain a cross-reference to the entry in the acknowledgment book that relates to the gift in question.

(5) Carbon impressions of the receipt have to be made on the duplicate form, which has to be retained by the agent for his or her records.

(6) A receipt has to be cancelled by writing the word "cancelled" across the face of the original and the copy of the form.

(7) The agent has to retain or cause to be retained in the receipt book the original form of a cancelled receipt and the copy.

Acknowledgment book

17. (1) The acknowledgment book has to be in a form approved by the Electoral Commissioner and has to contain forms of acknowledgment in duplicate and each copy has to be machine numbered serially and provision has to be made for the entry on each form of —

- (a) the date of the acknowledgment;
- (b) the value of any gift made to the candidate or group;
- (c) a description of the gift;
- (d) the name and address of the person, body or organization by whom or which or on whose behalf the gift is made; and
- (e) the purpose for which the gift is made.

(2) When a gift is received by the candidate or group, the agent of the candidate or group has to issue or cause to be issued from the acknowledgment book an acknowledgment of the gift.

(3) The particulars referred to in subregulation (1) have to be entered on each acknowledgment in permanent ink or indelible pencil and the acknowledgment has to be signed by a person authorized by the agent.

(4) Carbon impressions of the acknowledgment have to be made on the duplicate form which has to be retained by the agent for his or her records.

(5) An acknowledgment has to be cancelled by writing the word "cancelled" across the face of the original and the copy of the form.

(6) The agent has to retain or cause to be retained in the acknowledgment book the original form of a cancelled acknowledgment and the copy.

(7) In this regulation —

"gift" includes a gift in the form of an interest in property, but does not include a gift of money.

Expenditure book

18. (1) The expenditure book has to be in a form approved by the Electoral Commissioner.

(2) Details of any electoral expenditure incurred by or with the authority of the candidate or the persons included in the group have to be entered in the expenditure book as soon as practicable after the transaction is effected.

Bank and financial institution statements

19. The bank and financial institution statements are to be statements, obtained on a regular periodic basis, of the account or accounts —

- (a) into which gifts to the candidate or group have been deposited; and
- (b) from which electoral expenditure has been incurred by or with the authority of the candidate or the persons included in the group.

Electoral Commissioner may modify requirements

20. (1) The Electoral Commissioner may, by notice published in the *Gazette*, modify the operation of regulations 16 to 18 to facilitate the use of computerized accounting systems.

(2) If a notice under subregulation (1) applies to a candidate or group, a reference in regulation 15 to the requirements set out in any of regulations 16 to 18 is to be read as a reference to those requirements as modified by the notice.

(3) A notice under subregulation (1) applies, according to its terms, to —

- (a) a candidate;
- (b) a group;
- (c) a class of candidates;
- (d) a class of groups;
- (e) candidates generally;
- (f) groups generally; or
- (g) candidates and groups generally.

Records of a candidate or group to be retained

21. (1) The agent of a candidate or group must retain —

- (a) each book forming part of the records referred to in regulation 15 for a period of 6 years after the recording of the last entry in that book;
- (b) a printed copy of the information recorded in an accounting system kept under regulation 20 for a period of 6 years after the recording of the last entry in that system.

Penalty: \$1 500.

(2) The agent of a candidate or group must retain each bank or financial institution statement referred to in regulation 19 for a period of 6 years after its receipt.

Penalty: \$1 500.

Division 3 — Records of other people who incur expenditure for political purposes

Recording requirements for people to whom section 175Q applies

22. (1) A person who has to lodge a return under subsection (1) of section 175Q of the Act must keep or cause to be kept in respect of a disclosure period under that section —

- (a) a receipt book;
- (b) an acknowledgment book; and
- (c) bank and financial institution statements,

in accordance with the requirements set out in regulations 23 to 25.

Penalty: \$1 500.

(2) In this Division a reference to a gift to a person is a reference to a gift referred to in section 175Q (2) (a) of the Act.

Receipt book

23. (1) The receipt book has to be in a form approved by the Electoral Commissioner and has to contain forms of receipt in duplicate and each form has to be machine numbered serially and provision has to be made for the entry on each form of —

- (a) the date of the receipt;
- (b) the amount of money received by the person;
- (c) the form (*for example: cash, cheque, electronic transfer, postal order etc.*) in which the money was received;
- (d) the name and address of the person, body or organization by whom or which or on whose behalf the amount is paid; and
- (e) the purpose of the payment.

(2) When —

- (a) a gift of money; or
- (b) an amount of money, being the proceeds of the sale of a gift made to the person,

is received by the person, the person has to issue or cause to be issued from the receipt book a receipt for the amount received.

(3) The particulars referred to in subregulation (1) have to be entered on each receipt in permanent ink or indelible pencil and the receipt has to be signed by the person or a person authorized by him or her.

(4) An entry under subregulation (2) (b) has to contain a cross-reference to the entry in the acknowledgment book that relates to the gift in question.

(5) Carbon impressions of the receipt have to be made on the duplicate form, which has to be retained by the person for his or her records.

(6) A receipt has to be cancelled by writing the word "cancelled" across the face of the original and the copy of the form.

(7) The person has to retain or cause to be retained in the receipt book the original form of a cancelled receipt and the copy.

Acknowledgment book

24. (1) The acknowledgment book has to be in a form approved by the Electoral Commissioner and has to contain forms of acknowledgment in duplicate and each copy has to be machine numbered serially and provision has to be made for the entry on each form of —

- (a) the date of the acknowledgment;
- (b) the value of any gift made to the person;
- (c) a description of the gift;
- (d) the name and address of the person, body or organization by whom or which or on whose behalf the gift is made; and
- (e) the purpose for which the gift is made.

(2) When a gift is received by the person, the person has to issue or cause to be issued from the acknowledgment book an acknowledgment of the gift.

(3) The particulars referred to in subregulation (1) have to be entered on each acknowledgment in permanent ink or indelible pencil and the acknowledgment has to be signed by the person or a person authorized by him or her.

(4) Carbon impressions of the acknowledgment have to be made on the duplicate form which has to be retained by the person for his or her records.

(5) An acknowledgment has to be cancelled by writing the word "cancelled" across the face of the original and the copy of the form.

(6) The person has to retain or cause to be retained in the acknowledgment book the original form of a cancelled acknowledgment and the copy.

(7) In this regulation —

"gift" includes a gift in the form of an interest in property, but does not include a gift of money.

Bank and financial institution statements

25. The bank and financial institution statements are to be statements obtained, on a regular periodic basis, of the account or accounts into which gifts to the person have been deposited.

Electoral Commissioner may modify requirements

26. (1) The Electoral Commissioner may, by notice published in the *Gazette*, modify the operation of regulations 23 and 24 to facilitate the use of computerized accounting systems.

(2) If a notice under subregulation (1) applies to a person, a reference in regulation 22 to the requirements set out in regulation 23 or 24 is to be read as a reference to those requirements as modified by the notice.

(3) A notice under subregulation (1) applies, according to its terms, to —

- (a) a person;
- (b) a class of persons; or
- (c) persons generally.

Records to be retained

27. (1) A person who has lodged a return under section 175Q (1) of the Act must retain —

- (a) each book forming part of the records referred to in regulation 22 for a period of 6 years following the recording of the last entry in that book;
- (b) a printed copy of the information recorded in an accounting system kept under regulation 26 for a period of 6 years after the recording of the last entry in that system.

Penalty: \$1 500.

(2) A person who has lodged a return under section 175Q (1) must retain each bank or financial institution statement referred to in regulation 25 for a period of 6 years after its receipt.

Penalty: \$1 500.

Division 4 — Records of other people who incur electoral expenditure

Recording requirements for people to whom section 175SD applies

28. A person who has to lodge a return under section 175SD (1) of the Act must keep or cause to be kept in respect of the election concerned —

- (a) an expenditure book; and
- (b) bank and financial institution statements,

in accordance with the requirements set out in regulations 29 and 30.

Penalty: \$1 500.

Expenditure book

29. (1) The expenditure book has to be in a form approved by the Electoral Commissioner.

(2) Details of any electoral expenditure incurred by or with the authority of the person have to be entered in the expenditure book as soon as practicable after the transaction is effected.

Bank and financial institution statements

30. The bank and financial institution statements are to be statements obtained, on a regular periodic basis, of the account or accounts from which electoral expenditure has been incurred by or with the authority of the person.

Electoral Commissioner may modify requirements

31. (1) The Electoral Commissioner may, by notice published in the *Gazette*, modify the operation of regulation 29 to facilitate the use of computerized accounting systems.

(2) If a notice under subregulation (1) applies to a person, a reference in regulation 28 to the requirements set out in regulation 29 is to be read as a reference to those requirements as modified by the notice.

(3) A notice under subregulation (1) applies, according to its terms, to —

- (a) a person;
- (b) a class of persons; or
- (c) persons generally.

Records to be retained

32. (1) A person who has lodged a return under section 175SD (1) of the Act must retain —

- (a) the expenditure book for a period of 6 years following the recording of the last entry in the book;
- (b) a printed copy of the information recorded in an accounting system kept under regulation 31 for a period of 6 years after the recording of the last entry in that system.

Penalty: \$1 500.

(2) A person who has lodged a return under section 175SD (1) must retain each bank or financial institution statement referred to in regulation 30 for a period of 6 years after its receipt.

Penalty: \$1 500.

By His Excellency's Command,

J. PRITCHARD, Clerk of the Council.

