



User Guideline 7:

Associated Entities

This User Guideline is for associated entities.

What is an associated entity?

A body (whether incorporated or not) or trustee or a trust, that is controlled by one or more political parties or operates for the benefit of one or more political parties.

Note: A third-party campaigner is not an associated entity.

Example A

The Hydrating Association operates for the benefit of the Aqua Party both financially and in promoting the values and policies of the party. The Hydrating Association is also controlled by the Aqua Party.

Either of these facts would be sufficient, of itself, to make the Hydrating Association an associated entity.

Example B

Road Safety for Western Australia is incurring electoral expenditure to promote their policy positions for a State Election. They are supporting a candidate from the Gravel Party, as they support the candidate's policies for safer roads.

Even though they are supporting a candidate, they are a third-party campaigner as they don't operate for the benefit of a party or candidate and are not controlled by the party.

Does an associated entity need to disclose political contributions?

Yes, an associated entity must disclose any gifts received for a political purpose of more than \$2,900 within the required timeframe.

Cumulative gifts from the same donor in the same financial year also need to be disclosed, if the combined total is more than \$2,900.

Once a donor has gifted more than \$2,900 in the same financial year, any additional contributions from that donor are to be disclosed, regardless of the value.

There are two different time periods that apply:

- Non-election period – within seven days of receipt.

- During an election period – by the end of the next business day after receiving a political contribution.

Example C

The election period in any State election commences from the issue of the writ until 6pm on polling day.

The Hydrating Association runs an appeal six months before an election to raise funds for the Aqua Party. The Hydrating Association is an associated entity.

A person called Poh donates \$3,000 to the appeal. The financial controller of the Hydrating Association discloses the donation via the Commission's Online Disclosure System, within seven days of receiving it.

Will an associated entity need to lodge an annual return?

Yes. Financial controllers of associated entities must lodge a return setting out the value of political contributions and other income received during the previous financial year.

The financial controller will be the secretary of a company, the trustee of the trust and in any other case, the person responsible for maintaining the financial records of the entity.

Should no gifts or other income be received, a return must nevertheless be lodged with nil or a similar statement against the relevant items.

Use the form *FD007 - Annual Return by an Associated Entity*.

Will an associated entity need to lodge an election return?

No. Associated entities are not required to lodge a return outlining their electoral expenditure in relation to an election.

Will an associated entity need a State campaign account?

An associated entity only needs to create a State campaign account if they incur their own electoral expenditure. A State campaign account must be established prior to incurring electoral expenditure. The Commission must be notified of the creation of the account.

Can an associated entity incur electoral expenditure?

Yes, an associated entity can incur electoral expenditure and must ensure it is paid out of a State Campaign Account. For the purposes of the cap on electoral expenditure, any expenditure incurred by an associated entity will be included within the cap of the party with which the entity is associated.

Refer to User Guideline 4 – Electoral Expenditure for more information.

Example D

The Hydrating Association takes out a newspaper advertisement, supporting a candidate in the Aqua Party. This advertisement is run in the newspaper during the week leading up to polling day.

As this expenditure is incurred during the capped expenditure period, it will count towards the expenditure cap of the Aqua Party.

Further information

All forms referenced in this User Guideline can be found on the Commission's website, elections.wa.gov.au

This User Guideline contains general information only. It is not, nor is it intended to be, a substitute or replacement for the legislation. It is your obligation to comply with the legislation. The Commission can provide general guidance on matters, but it is not able to offer legal advice. If you are in doubt as to your obligations, please seek your own independent legal advice.

If you would like further information, please contact the Commission on 9214 0400 or by emailing fad@waec.wa.gov.au

Level 2, 66 St Georges Terrace
Perth WA 6000

GPO Box F316
Perth WA 6841

PHONE (08) 9214 0400 or 13 63 06
EMAIL waec@waec.wa.gov.au
WEBSITE www.elections.wa.gov.au

Translating and Interpreting Service (TIS)
13 14 50 and then ask for (08) 9214 0400
National Relay Service
Speak and Listen number 1300 555 727
SMS Relay number 0423 677 767



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