

When will donor details be disclosed in a Third Party or Significant Third Party Annual Return?

	Annual Return submitted by a Third Party	Annual Return submitted by a Significant Third Party that is a registered charity	Annual Return submitted by Significant Third Party that is <u>not</u> a registered charity
Gifts below the \$14,500 disclosure threshold.*	No	Included in total 'amounts' but donor details not required.	Included in total 'amounts' but donor details not required.
Gifts above the \$14,500 disclosure threshold* that <u>were not used</u> to incur or reimburse electoral expenditure.	No	No	Yes
Gift(s) above the \$14,500 disclosure threshold* that <u>were used</u> to incur or reimburse electoral expenditure	Yes	Yes	Yes

When is a donor required to submit an annual return?

	Donor required to submit Donor Annual Return
Gifts to a third party	No
Total gift(s) to a significant third party in 21/22 FY are under \$14,500 (disclosure threshold)	No
Total gift(s) to a significant third party in 21/22 FY are over \$14,500 (disclosure threshold) but recipient is a registered charity and no amount was used to incur or reimburse electoral expenditure.	No
Total gift(s) to a significant third party in 21/22 FY are over \$14,500 (disclosure threshold) and the recipient is a registered charity and the gift was used in whole or part to incur or reimburse electoral expenditure.	Yes
Total gift(s) to a significant third party in 21/22 FY are over \$14,500 (disclosure threshold) and the recipient is <u>not</u> a registered charity.	Yes

**Note: Rules regarding accumulation of gifts are not included in these tables. If you have given smaller gifts that total above the disclosure threshold for a FY, you will need to discuss this with the recipient or seek advice.*