

Appendix 4

Penalties relating to the Commonwealth disclosure scheme¹

Offence	Section of the <i>Commonwealth Electoral Act 1918</i>	Maximum penalty
Failure to lodge a return by the due date	315(1)	Up to \$5 000 for agent of political party Up to \$1 000 in any other case
Lodging an incomplete return	315(2)(a)	Up to \$1 000
Failure to retain records for three years	315(2)(b) and 317	Up to \$1 000
Including false and misleading information in a return	315(3) and (4)	Up to \$10 000 for agent of political party Up to \$5 000 any other person
Providing false or misleading information for inclusion in a return	315(7)	\$1 000
A person convicted of having failed to lodge a return, who continues not to lodge the return	315(8)	Up to \$100 per day for each day the return is outstanding. The penalty accrues from the day following the day of the initial conviction.
Failure or refusal to comply with a notice relating to a compliance investigation	316(5) and (5A)	\$1 000

¹ Australian Electoral Commission, *Financial Disclosure Guide for Associated Entities 2014-15 financial year*, 13 July 2015, Appendix 3, p. 31.

Offence	Section of the <i>Commonwealth Electoral Act 1918</i>	Maximum penalty
Providing false or misleading information during a compliance investigation	316(6)	\$1 000 or imprisonment for 6 months, or both
Discriminating against a donor	327(2)	\$5 000 or imprisonment for 2 years or both for an individual \$20 000 for a body corporate