

ELECTORAL COMMISSION  
02 MAY 2016  
RECEIVED

**Party Donations and Loans Return  
for the year ending 31 December 2015**

Fill in boxes highlighted in yellow  
If completing the form manually - also fill in orange boxes

Party Name

Party Secretary Name

I declare that to the best of my knowledge this return contains all donations and loans information required pursuant to sections 210 and 214C of the Electoral Act 1993, is an accurate record of the party donations and loans and is not false in any material particular

Signed:  Date:

(Party Secretary) (dd mm/yyyy)

Where you have completed the return electronically you will need to print the return. The return needs to be signed and dated by the party secretary and both the party secretary and the auditor must initial each page of the return. The signed return and the auditor's report must be received by the Electoral Commission by **Monday, 2 May 2016** (as returns are due by Saturday 30 April 2016 they can be filed on the next business day). Returns can be filed:

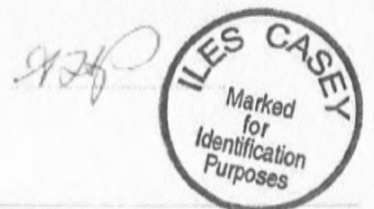
- By post at PO Box 3220 Wellington 6140
- Delivered to Level 10, 34-42 Manners Street, Wellington
- By fax to 04 495 0031
- By email to enquiries@elections.govt.nz

**CHECKLIST**

Parts A to I completed - if no donations or loans in a Part, then enter Nil in the first row	Yes
Party Secretary has initialled every page	Yes
All relevant supporting documentation supplied to auditor	Yes
Auditor has stamped and/or initialled every page	Yes
Auditor's report enclosed	Yes
Representation letter enclosed, if used	Yes

Party Secretary Initial

Auditor Stamp/Initial



**A: Every donor who has donated over \$15,000 during the year**  
Sections 210(1)(a) and 210(2)

Include aggregated donations received from the same donor during the year that exceed \$15,000 (including those exceeding \$30,000 received during the year and reported under section 210C)

Do not include in Part A contributors to donations, anonymous or overseas donations, donations protected from disclosure, or donations not exceeding \$15,000 (see Parts B, C, D, E, F and G).

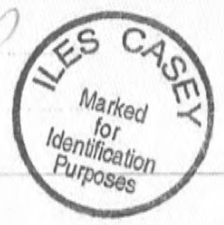
The requirement to identify whether a donation contains contributions is in section 210(1)(b)

Total A \$0.00

		Party Name			Nil
		Māori Party			
Donor's name	Donor's address	Date donation received (or dates of each aggregated donation) DD/MM/YYYY	Does the donation contain contributions? (Yes or No)	Amount of donation or total aggregated donations \$0.00	
1	Nil				
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					

Party Secretary Initial *WCP*

Page 2 of 10 Auditor Stamp/Initial



**B: Every contributor who has contributed over \$15,000 during the year**  
Sections 210(1)(b) and 210(3)

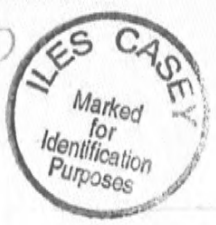
This includes aggregations of all contributions from the same person to any donation during the year.  
Contributors are defined in section 207, and the requirement to identify contributors is in section 207C.

Total A \$0.00

		Party Name		
		Māori Party		
Contributor's name	Contributor's address	Donation (number) in Part A that contribution was part of (if applicable)	Date of donation DD/MM/YYYY	Amount of the contribution \$0.00
<i>Nil</i>				
<i>Nil</i>				

Party Secretary Initial *[Signature]*

Page 3 of 10 Auditor Stamp/Initial



**C: Every anonymous donation received that was over \$1,500**

Sections 210(1)(c) and 210(4)

If an anonymous donation is over \$1,500 the party is entitled to keep \$1,500 and must pay the excess to the Electoral Commission within 20 working days

Anonymous is defined in section 207, and the requirement to relinquish the excess of anonymous donations is set out in section 207I

Total \$0.00		Total \$0.00		Party Name	
Nil		Nil		Māori Party	
Date anonymous donation received DD/MM/YYYY	Amount of anonymous donation \$0.00	Amount paid to Electoral Commission \$0.00	Date paid to Electoral Commission DD/MM/YYYY	<i>(For Electoral Commission office use only)</i>	
				Amount of payment \$0.00	Date received DD/MM/YYYY
Nil					

Party Secretary Initial *ACP*

Auditor Stamp/Initial





**D: Every donation from an overseas person that was over \$1,500**

Sections 210(1)(d) and 210(5)

If a donation from an overseas person is over \$1,500 (either on its own or when aggregated with all other donations made by or on behalf of the same overseas person during the year) the party is entitled to keep \$1,500 and within 20 working days must either return the excess to the donor or pay the excess to the Electoral Commission.

Overseas person is defined in section 207K.

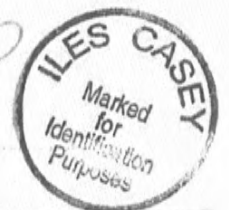
		Total \$0.00				Total \$0.00	Party Name	
		Nil				Nil	Māori Party	
Name of overseas donor	Address of overseas donor	Amount of overseas donation or total aggregated overseas donations \$0.00	Date overseas donation received or dates of each aggregated donation DD/MM/YYYY Y	Was the excess returned to the donor or paid to the Electoral Commission?	Amount returned to donor or paid to Electoral Commission \$0.00	Date excess returned to donor or paid to Electoral Commission DD/MM/YYYY YY	(For Electoral Commission office use only)	
							Amount of payment \$0.00	Date received DD/MM/YYYY Y
<i>Nil</i>								

Party Secretary Initial

*[Handwritten Signature]*

Page 5 of 10

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**E: Every donation with contributions from an overseas person that was over \$1,500**

Sections 210(1)(d) and 210(5)

If an overseas contribution is over \$1,500 (either on its own or when aggregated with other contributions to the donation by the same overseas person), within 20 days, the party must either return the entire donation to the donor or pay it to the Electoral Commission.

Overseas person is defined in section 207K, along with the requirements to relinquish some donations with overseas contributions.

		Total \$0.00				
		Nil	Party Name			
			Māori Party			
Name of overseas person	Address of overseas person	Amount of contribution \$0.00 or total aggregated contribution	Donation number in Part A or Part D that the contribution was part of and date donation made e.g. A13 13/08/2013	Date donation returned to donor or paid to Electoral Commission DD/MM/YYYY	(For Electoral Commission office use only)	
					Amount of payment \$0.00	Date received DD/MM/YYYY
N/A						

Party Secretary Initial

*[Handwritten Signature]*

Page 6 of 10

Auditor Stamp/Initial



**F: All payments from the Electoral Commission of donations protected from disclosure**

Sections 210(1)(c) and 210(6)

Donations protected from disclosure are defined in section 208

Total \$0.00		Total \$0.00		Party Name	
Nil		Nil		Māori Party	
<i>(for Electoral Commission office use only)</i>					
Date payment received DD/MM/YYYY	Amount of payment \$0.00	Amount of interest included in payment \$0.00	Amount of payment \$0.00	Date sent DD/MM/YYYY	
<i>Nil</i>					

Party Secretary Initial

*[Handwritten Signature]*

Page 7 of 10

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## G: Details of all other party donations received

Sections 210(1), (f) and (6A)

Include here the total number and value of other party donations received that must be disclosed in accordance with section 210(1)(f) and that have not been disclosed in Parts A to E.

There is no requirement to aggregate donations from the same donor for the purposes of determining what donations to include and in which band in Part G. If a donor has made more than one donation in a category each donation should be counted separately when calculating the number of donations.

Party Name	Total \$0.00
Maori Party	\$28,085.00

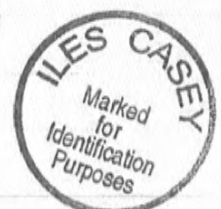
Description of Donation	Number of donations No	Total amount of donations \$0.00
Anononyous donations not exceeding \$1,500	4	\$4,060.00
Overseas donations not exceeding \$1,500	nil	
Donations exceeding \$1,500 but not exceeding \$5,000	nil	
Donations exceeding \$5,000 but not exceeding \$15,000	3	\$24,025.00

Party Secretary Initial

*NSP*

Page 8 of 10

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## H: Loans exceeding \$15,000

Sections 214C(1)(a) and (b), 214C(2) and 214C(3)

Include loans from the same lender exceeding \$15,000 entered into during the year (including those exceeding \$30,000 that have been reported during the year under section 214F)

Include loans exceeding \$15,000 entered into in any previous year (from 25 March 2014) that have an unpaid balance exceeding \$15,000 as at 31 December 2015

Loans from the same lender need to be aggregated. Include loans entered into during the year not exceeding \$15,000, but that exceed \$15,000 when aggregated with all other loans from the same lender during the year or unpaid balances of any loans provided by the same lender in any previous year (from 25 March 2014).

The unpaid balance amount is as at 31 December 2015.

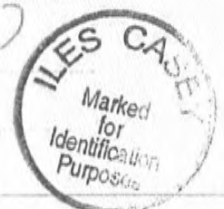
Party Name:

Māori Party

Lender's name and address	Loan amount \$0.00	Date loan entered into DD/MM/YYYY	Repayment date (if no repayment date, specify "no repayment date" here)
	Nil		
Guarantor's name and address (if any)	Unpaid balance of loan \$0.00	Interest rate or rates	Details of any security given
Total aggregated loan amount from the same lender (if applicable)			
Any terms (that enable the lender to reduce or extinguish the loan amount and/or interest or grant any concession in respect of repayment)			

Lender's name and address	Loan amount \$0.00	Date loan entered into DD/MM/YYYY	Repayment date (if no repayment date, specify "no repayment date" here)
Guarantor's name and address (if any)	Unpaid balance of loan \$0.00	Interest rate or rates	Details of any security given
Total aggregated loan amount from the same lender (if applicable)			
Any terms (that enable the lender to reduce or extinguish the loan amount and/or interest or grant any concession in respect of repayment)			

Party Secretary Initial: *[Signature]*



## I: Details of all other party loans

### Section 214C(1)(c) and 214C(4)

include here the total number and value of all other party loans entered into during the year of \$1,500 or more up to and including \$15,000 that must be disclosed in accordance with 214C(1)(c) and that have not already been disclosed in Part II

If a lender has made more than one loan to the party of between \$1,500 and \$15,000 each loan should be counted separately when calculating the total number of loans, for the purposes of Part I

Party Name	Total \$0.00	
Māori Party	Nil	
	Number of loans No.	Total amount of loans \$0.00
Loans of not less than \$1,500 and not more than \$15,000		

Party Secretary Initial

*JCP*

Page 10 of 10

Auditor Stamp Initial





## INDEPENDENT AUDITOR'S REPORT

To the Party Secretary of the Māori Party

### **Report on the Return of Party Donations and Loans for the 2015 Calendar Year**

We have audited the attached Party Donations and Loans Return prepared by the Maori Party for the 2015 calendar year (the Return). The Return is prepared in accordance with Sections 210 and 214C of the Electoral Act 1993 and contains information about the party donations and loans made to the Maori Party from 1 January 2015 to 31 December 2015.

Our audit has been undertaken so that we might state to the Party Secretary those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Party Secretary, for our audit work, for this report, or for the opinions we have formed.

#### *Party Secretary's Responsibility for the Party Donations Return*

The Party Secretary is responsible for the preparation of the Party Donations and Loans Return which fairly presents and discloses the donations received by the Maori Party for the 2015 calendar year, as specified in Sections 210 and 214C of the Electoral Act 1993.

#### *Auditor's Responsibility*

Our responsibility to express an independent opinion on the Return in terms of the requirements of Sections 210 and 214C of the Electoral Act 1993. Our engagement has been conducted in accordance with SAE 3100 Compliance Engagements to provide reasonable assurance that the Maori Party's Return has complied in all material respects with Section 210 and Section 214C of the Electoral Act 1993.

#### *Use of Report*

This report has been prepared for the Party Secretary of the Maori Party. We disclaim any assumption of responsibility for any reliance on this report to any persons or users other than the Party Secretary of the Maori Party, or for any purpose other than that for which it was prepared.

Other than in our capacity as auditor we have no relationship with, or interests in the Maori Party.

#### *Inherent Limitations*

Because of the inherent limitations of the audit process, it is possible that fraud, error or non-compliance may occur and not be detected. As the procedures performed for this engagement are not performed continuously throughout the year, our assurance engagement cannot be relied on to detect all instances where the Maori Party may not have complied with Sections 210 and 214C of the Electoral Act 1993. The opinion expressed in this report has been formed on the above basis.

Section 210 of the Electoral Act 1993 sets out the total returnable donations required to be furnished in the Party Donations and Loans Return. It includes: donations in the form of money, goods or services paid for by others, discounts given on goods or services provided to the Party, premiums paid in respect of goods or services provided by the Party, and credit provided to the Party at terms more favourable than the prevailing commercial terms, including the value of GST on any of those items; donations of more than \$15,000 in aggregate from an individual donor;



donation contributions of more than \$1,500 from an individual contributor that add up to more than \$15,000 in aggregate from that contributor; anonymous donations and overseas donations of more than \$1,500, donation contributions from an overseas person of more than \$1,500, the number of, and aggregate amount of, donations of more than \$5,000 but not more than \$15,000, the number of, and aggregate amount of, donations of more than \$1,500 but not more than \$5,000, the number of, and aggregate amount of anonymous donations, and overseas donations, of \$1,500 or less, payments received from the Electoral Commission of donations protected from disclosure.

Section 214C of the Electoral Act 1993 sets out the total loans entered into by the Party in the 2015 calendar year starting from the introduction of new loans disclosures requirement from 25 March 2015. It includes: any loans entered into during the year that exceed \$15,000, any loans entered into during the year of less than or equal to \$15,000 if the loan exceeds \$15,000 when aggregated with all other loans entered into during the year by the same lender, the number and aggregate amount of all other loans entered into of not less than \$1,500 and not more than \$15,000.

The scope of our work was limited in that:

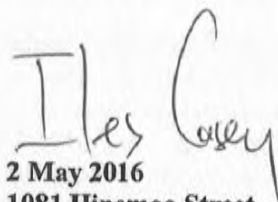
- In common with organisations which receive donations, other income or loans in the form of cash or donated services, control over this income and any loans prior to being recorded is limited, and there are no practical audit procedures to determine the effect of this limited control.
- Controls over the recording of goods or services donated or lent to the Party are limited and there are no practical audit procedures to determine the effect of this limited control.
- There are difficulties in establishing the difference between the contract price and the reasonable market value of any goods and services provided to the Party at a discount or premium.
- There are difficulties in establishing the value to the Party of any terms and conditions of credit that are on more favourable terms and conditions than prevailed at the time.

Due to the nature of these limitations, we do not believe there is further information that can be provided to us by the Maori Party which would allow us to determine the effect of this limited control.

*Modified Opinion on Party Donations Return*

In our opinion, except for the possible effects of the matters described above, nothing has come to our attention that causes us to believe that the Party Donations and Loans Return for the Maori Party, does not comply in all material respects with Sections 210 and 214C of the Electoral Act 1993 for the period 1 January 2015 to 31 December 2015.

In forming our opinion we were reliant on the information provided to us by the Party Secretary.

  
**2 May 2016**  
**1081 Hinemoa Street**  
**ROTORUA**





PO Box 48039, Blockhouse Bay,

AUCKLAND 0600

2 May 2016

Iles Casey  
Chartered Accountants  
1081 Hinemoa Street  
ROTORUA

Dear

**Letter of Representation for Party Donations and Loans Return for the 2015 calendar year**

This representation letter is furnished in connection with the return of party donations and loans for the 2015 calendar year (the return) by the Maori Party (the Party) made in accordance with sections 210 and 214C of the Electoral Act 1993 (the Act) which has been subject to an assurance engagement and reported on by you in accordance with sections 210A and 214D of the Act.

I understand that your assurance engagement was conducted in accordance with the relevant provisions of the Act and the applicable auditing and assurance standards issued by the New Zealand Auditing and Assurance Standards Board.

I confirm and take responsibility for the following representations after taking all reasonable steps to assure myself of them:

- 1 The return has been prepared in accordance with the relevant provisions of the Act.
- 2 I am responsible for establishing and maintaining a system of internal control designed to provide reasonable assurance as to the integrity and reliability of the return. I have done this, and all explanations or demonstrations of this to you have been complete and accurate.
- 3 All records, documents and accounts (records) have been kept by the Party (including subsidiary entities) and made available to you, and these materials will be retained in accordance with the requirements of the Act.
- 4 I have disclosed to you to the best of my knowledge:
  - 4.1 any material transactions not disclosed in the records;


- 4.2 any alleged, suspected or proven illegal activity under the Act or other legislation potentially relevant to the return or instances of non-compliance with applicable requirements;
  - 4.3 the fact of, and results from, any assessment made by me that considered whether the records of the Party may be materially misstated or incomplete for any reason; and
  - 4.4 any design deficiencies in the compliance system and instances where that system has not operated as described.
- 5 The return contains the total returnable donations received by the Party in the 2015 calendar year. The return includes:
- 5.1 donations in the form of money, goods or services paid for by others, discounts given on goods or services provided to the party, premiums paid in respect of good or services provided by the party, and credit provided to the party at terms more favourable than the prevailing commercial terms, including the value of GST on any of those items;
  - 5.2 donations of more than \$15,000 in aggregate from an individual donor;
  - 5.3 donation contributions of more than \$1,500 from an individual contributor that add up to more than \$15,000 in aggregate from that contributor;
  - 5.4 anonymous donations and overseas donations of more than \$1,500;
  - 5.5 donation contributions from an overseas person of more than \$1,500;
  - 5.6 payments received from the Electoral Commission of donations protected from disclosure;
  - 5.7 the number of, and aggregate amount of, anonymous donations, and overseas donations, of \$1,500 or less;
  - 5.8 the number of, and aggregate amount of, donations of more than \$1,500 but not more than \$5,000;
  - 5.9 the number of, and aggregate amount of, donations of more than \$5,000 but not more than \$15,000.
- 6 The return includes:
- 6.1 Any loans entered into during the year that exceed \$15,000;
  - 6.2 Any loans exceeding \$15,000 entered into in any previous year (from 25 March 2014) that have an unpaid balance exceeding \$15,000 as at 31 December 2015;
  - 6.3 Any loans entered into during the year of less than or equal to \$15,000 if the loan exceeds \$15,000 when aggregated with all other loans entered into during the year by the same lender and any unpaid balances of any loans from the same lender in any previous year (from 25 March 2014);

- 6.4 The number and aggregate amount of all other loans entered into during the year of not less than \$1,500 and not more than \$15,000.
- 7 The return's contents have been determined by considering the questions set out in the Appendix to this letter and the relevant provisions of the Act.
- 8 Where an assessment has been made of the reasonable market value of a donation, the basis of the assessment is fair and appropriate, and has been properly applied and recorded.
- 9 Any and all misstatements you have identified during the course of your assurance engagement have been adjusted in the final return.
- 10 I have completed my own procedures, distinct from your assurance engagement processes, to evaluate the accuracy and completeness of the return.
- 11 The return is free of any material misstatements or omissions.

These representations are made in terms mutually agreed between us, and to supplement information obtained by you from the records of the Party and to confirm information given to you orally.

Yours sincerely

**THE MAORI PARTY**



*Amokura Panoho*

**Party Secretary**

## APPENDIX to Letter of Representation

The return's contents have been determined by considering, in the following sequence, these questions and the relevant provisions of the Act:

<b>What benefits to the party were "donations"? [sections 207 and 207A]</b>	
<i>What gifts of money did the party receive?</i>	Any money donated to the party, regardless of method of payment, is a donation. This includes donations protected from disclosure.
<i>What gifts of goods or services did the party receive?</i>	Any goods or services donated to the party that have a reasonable market value of greater than \$1,500 (other than volunteer labour) are donations, including the value of GST.
<i>What was the difference between the contract price and the reasonable market value (including GST) of any goods or services provided to the party at a discount?</i>	Where the reasonable market value is more than \$1,500, the difference in value (discount) is a donation.
<i>What was the difference between the contract price and the reasonable market value (including GST) of any goods or services provided by the party at a premium?</i>	The difference in value (premium) is a donation.
<i>What was the value to the party of the terms and conditions of any credit provided to the party on more favourable terms and conditions than prevailed at the time?</i>	The value to the party of the more favourable terms and conditions is a donation.
<b>What donations were made to the "party"? [section 3]</b>	
<i>Was the donation provided to the party or to any person or organisation on behalf of the party?</i>	The "party" is the registered political party. Apart from candidate donations, all donations received throughout the party administration whether at the national or local level (or other subsidiary entities) must be returned as being received by the party. The only segment of political parties recognised distinctly in electoral law is "candidates".
<i>Do any of the donations identified above, or components of those donations, fall within the party donation exclusions?</i>	A <b>party donation</b> does not include: <ul style="list-style-type: none"> <li>• the labour of any person provided free of charge by that person</li> <li>• goods or services provided free of charge, or which have a</li> </ul>



	<p>reasonable market value of \$1,500 or less</p> <ul style="list-style-type: none"> <li>any candidate donation that is included in a candidate donation return filed under section 209</li> </ul> <p>Do not include these items in the calculation of party donations. [section 207 definition of <b>party donation</b> at paragraph (b)]</p>
<p><b><i>Apart from donations protected from disclosure, which persons made "donations" to the party and which persons made "contributions to a donation"?</i></b> [section 210(1)]</p> <p><b>NOTE:</b> whether an intermediary is a <b>transmitter</b> of a donation on behalf of a donor, or is a <b>donor</b> making a donation funded from contributions, will be a question of fact taking into account all of the provisions pertaining to <b>transmitters</b> and <b>contributions</b>.</p>	
<p><i>Did person A make the donation directly to the party (or any person or organisation involved in the administration of the affairs of the party)?</i></p>	<p>If yes: Person A is a "donor" and made a "donation". Include this donation in the calculation of donations from person A. [section 207 definition of <b>donor</b> and definition of <b>party donation</b>]</p>
<p>If no: <i>Did person A give their donation to another person or organisation (person B) to forward on (transmit) to the party?</i></p>	<p>If yes: Person A is a "donor" and made a "donation". Include this donation in the calculation of donations from person A. Person B is a "transmitter" and is not a donor. Do not include this transmission in the calculation of donations or contributions from person B. [section 207 definition of <b>donor</b> and definition of <b>transmitter</b>, and section 207B]</p>
<p>If no: <i>Did person A give their donation to another person or organisation (person C) with the knowledge or expectation that it would be wholly or partly applied to funding a donation to the party?</i></p>	<p>If yes: Person A is a "contributor" and made a "contribution to a donation". Include this contribution in the calculation of contributions to donations from person A. Person C is a "donor" and made a "donation". Include the donation that person A contributed to (that is, the entire donation that was given to the party by person C) in the calculation of donations from person C. [section 207 definition of <b>contribution</b> and definition of <b>contributor</b>, and section 207C]</p>

<b>Which donations must be included in the return? [section 210]</b>	
<p><i>Which donors donated more than \$15,000 in aggregate during the calendar year?</i> [section 210(1)(a)]</p>	<p>This includes any donations made through a transmitter. Include these donations in the return in <b>Part A</b></p>
<p><i>Did the party disclose donations exceeding \$30,000 during the year?</i> [section 210C].</p>	<p>Include these donations in the return in <b>Part A</b></p>
<p><i>Which contributors to donations made contributions exceeding \$1,500 during the calendar year, which when aggregated exceeded \$15,000?</i> [section 210(1)(b)]</p>	<p>Include these contributions in the return in <b>Part B</b></p>
<p><i>Which anonymous donations exceeded \$1,500 and who was the excess returned or paid to?</i> [section 207, section 207I and section 210(1)(c)]</p>	<p>Include these donations in the return in <b>Part C</b></p>
<p><i>Which donations made by overseas persons exceeded \$1,500 in aggregate during the calendar year, and who was the excess returned or paid to?</i> [section 207K(1), section 207K, and section 210(1)(d)]</p>	<p>Include these donations in the return in <b>Part D</b></p>
<p><i>Which contributors who are overseas persons made a contribution of more than \$1,500 during to calendar year to any party donation?</i> [section 207K(3) and section 210(1)(da)]</p>	<p>Include these donations in the return in <b>Part E</b></p>
<p><i>How much did the party receive from the Electoral Commission in payments of donations protected from disclosure and how much interest was included in those payments?</i> [section 208D and section 210(1)(e)]</p>	<p>Include these donations in the return in <b>Part F</b></p>
<p><i>How many other donations were received under the following categories and what was the total value of all donations for each category?</i></p> <ul style="list-style-type: none"> <li>• anonymous donations of \$1,500 or less</li> <li>• overseas donations of \$1,500 or less</li> <li>• donations of more than \$5,000 but not more than \$15,000;</li> <li>• donations of more than \$1,500 but not more than \$5,000</li> </ul>	<p>Include these donations in the return in <b>Part G</b></p>

[sections 210(1)(f) and 210(6A)(a)-(d)]	
<b>What loans entered into by the party must be disclosed? [Part 6B]</b>	
What loans has the party entered into?	<p>A loan is a written or oral agreement or arrangement under which a lender lends money, or agrees to lend money in the future, to a party.</p> <p>This does not include money lent by a registered bank at a commercial interest rate.</p> <p>Credit cards and overdraft facilities with registered banks are also excluded.</p> <p>[section 212]</p>
<b>Who has entered into a loan on behalf of the party?</b>	
Has the party secretary entered into the loan?	<p>Only a party secretary can enter into a loan on behalf of the party.</p> <p>[section 213]</p>
<b>What is the value of the loan/s entered into?</b>	
Is the loan amount or the unpaid balance of the loan used for reporting purposes?	<p>Both the loan amount and the unpaid balance of the loan amount (if any) at 31 December should be recorded.</p>
What loans have to be aggregated?	<p>If the value of all loans from the same lender during the year plus any unpaid balances of any loans provided by the same lender during any previous year (from 25 March 2014) exceed \$15,000, the loan amounts should be aggregated. [section 214C(1)(b)]</p>
<b>Which loans must be included in the return? [section 214C]</b>	
From what date must loans be accounted for?	<p>A party secretary must keep records of all party loans entered into since 25 March 2014. Records of each loan have to be retained for three years after the annual return following repayment of the loan.</p>
<p>Did the party enter into any loans of more than \$15,000 during the calendar year (including any loans exceeding \$30,000 that have been disclosed during the year under section 214F)?</p> <p>Did the party enter into any loans of more than \$15,000 in the previous year from 25 March 2014 that have an unpaid balance of more than \$15,000 as at 31 December?</p> <p>Did the party enter any loans of \$15,000 or less, but that exceed \$15,000 when aggregated with all other loans from the same lender</p>	<p>Include each of these loans in the return in <b>Part H</b> and provide the total of the aggregated loan amount from the same lender.</p>

<i>during the year or unpaid balances of loans from the same lender in any previous year (from 25 March 2014)?</i> [section 214C(1)(a) and (b)]	
<i>How many other loans were entered into during the year that were each less than \$1,500 and not more than \$15,000?</i> [section 214C(1)(c)]	Include the number of loans and the total amount of the loans in <b>Part I</b> .