

Primary Return Guidelines

Completing Your Primary Return

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Please refer to the following notes when completing your Primary Return.

TO BE RETURNED TO THE OFFICE WITHIN 3 MONTHS OF YOUR START DATE.

If you have any difficulties please call the office for guidance.

RETURN PERIOD

- Within 3 months of initial election or appointment complete a Primary Return.
- From then on each relevant person must lodge with their CEO an Annual Return by the **31 August of that year**.

INFORMATION TO BE DISCLOSED IN RETURNS

- The financial interests you must disclose in returns are your individual interests. You do not have to disclose the interests of closely associated persons e.g. your spouse or children.
- Further, only the nature of the interest needs to be disclosed; the actual amount, value, income, gift etc do not have to be disclosed.
EXAMPLE: If you have shares in a company you are required to disclose the fact that you own these shares but not the value or amount of these shares (e.g. your disclosure might read 'shares in XYZ Company').
- Changes that have occurred to the status of interests disclosed in a previous return (this includes interests that have been bought or sold during the period return.)

PENALTIES

Failure to lodge a return

Failure to lodge a primary return within 3 months carries a maximum penalty of \$10,000 or imprisonment for two years.

Failure to disclose information in a return

Failure to comply with requirements for disclosing information in a primary or annual return carries a maximum penalty of \$10,000 or imprisonment for two years.

Offence to give false or misleading information

Providing information in written form in a return that the person knows to be false or misleading in a material particular or likely to deceive in a material way carries a maximum penalty of \$10,000 or imprisonment for two years.

COMPLETING YOUR RETURN

1. Real Property

- Real Property refers to land or things attached to land. You are required to disclose in **both** the **primary return** and **annual return** the address or particulars of title of each parcel of real property in which you had an interest and the nature of that interest.
- Under **Address** you write “15 Disclosure Rd, Darkan” or “Lot 5 River View, Summertown”. Post Office boxes are not adequate.
- Only property located in your Local Government district or another Local government district with which your Local Government has a common boundary must be disclosed.
- Under **Nature of Interest** you might write ‘owner’, ‘joint owner’ or ‘lessee’
- The interests to be disclosed are those that existed at any time during the return period.
- You are not required to disclose your interest in real property if you have the interest only:
 1. In your capacity as executor or administrator of a deceased estate, and you are not a beneficiary under the will, or do not have an entitlement under the intestacy.
 2. In your capacity as trustee and you acquired the interest in the ordinary course of your occupation which is not related to your duties as a Council member or employee.
 3. By way of security for a debt.

2. Income Sources

- In an annual return you must disclose each source from which income was received at any time during the return period. You do not have to disclose if the income received or likely to be received did not exceed \$500.00.
- If you enter a partnership, disclosure should include the name (if any) under which the partnership is conducted (eg Partner in Maritime Building Supplies, 5 Ocean Rd, Fremantle).

3. Trusts

- You must disclose the name and address of the settlor and the trustee:
 - ✓ Of any trust in which you hold a beneficial interest; or
 - ✓ Of any discretionary trust of which you are a trustee or object

Other than a trust disclosed as a source of income.
- A discretionary trust is a trust under which the trustee has a discretion in respect of the objects or purposes of that trust.
- A settlor is a person with the responsibility for the settlement of the property under the terms of the trust.
- In the case of an annual return the interests to be disclosed are those that existed at any time during the return period.

4. Interests & Positions In Corporations

- You are to disclose the name, nature of interest, description of position held, the corporation’s address and a description of its principal business, for each corporation of which you are or were a member or in which you otherwise had an interest or held any position (whether remunerated or not).

5. Debts

- Except where exempt, you must disclose the name and address of each person or organisation to whom you are liable to pay any debt arising from a loan of money or the supply of goods and services.
- There is no requirement for you to disclose in a return a liability to pay a debt if the amount does not exceed \$500.00 (*Currently under Review*).
- You do not need to disclose debts if they are to be paid to a relative.

6. Discretionary Disclosures

You may disclose in any return any direct or indirect benefits, advantages or liabilities (whether financial or not) which are not required to be disclosed under the act. You might choose to do this if you believe that a conflict exists or might appear to exist between your private interests and your duty as a Council member or designated employee or for any other reason.

ACKNOWLEDGEMENT RECEIPT OF RETURN

It is important that you receive written acknowledgement on receipt of your return, as the penalties for failing to submit a return are severe.

PUBLIC ACCESS TO FINANCIAL INTEREST REGISTER

Any person can attend a Local Government office during work hours and, free of charge, inspect the register of financial interests. A person inspecting the register may request a copy of any information in the register and the local government is to ensure the copies are made available.