

DISCLOSURE OBLIGATION TIMES

Who	What	Requirement	When	Reporting (Disclosure) Period
Donors (EA s265) (LGEA s124) (EA s264)	Donors to registered political parties	Donors are required to lodge a return once the \$1000 threshold has been reached in a reporting period.	Within 7 business days.	1 January – 30 June 1 July – 31 December Of each year
	Donors to Local Government candidates	Donors are required to lodge a return once the \$500 threshold has been reached during the disclosure period.	Within 7 business days.	Start: The day after the notice of the election. End: 6pm on polling day.
	Donors to group of candidates for Local Government	Donors are required to lodge a return once the \$500 threshold has been reached during the disclosure period.	Within 7 business days.	Start: The day after the notice of the election. End: 6pm on polling day.
	Donors to State Government candidates	Donors are required to lodge a return once the \$1,000 threshold has been reached during the disclosure period.	Within 7 business days.	Start: 30 days after polling day for the last State general election. End: 30 days after polling day for the upcoming / current State general election.
Third parties (LGEA s124) (EA s263) (LGEA125)	Local Government – Expenditure for political activity	If a third party incurs expenditure for a political activity relating to a local government election during the disclosure period for the election equalling \$500 or more a real time disclosure is due.	Within 7 business days.	Start: The day after the notice of the election. End: 6pm on polling day.

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Third parties continued... (LGEA s124) (EA s263) (LGEA125)	Local Government – Receiving gifts that enabled expenditure for political activity	If during the disclosure period a third party incurs expenditure for political purposes equal to or more than \$500, the third party must give the ECQ a return stating the details of any gift received that was used either wholly or in part to enable the expenditure.	Within 7 business days.	Start: 30 days after polling day for the last State general election. End: 30 days after polling day for the upcoming / current State general election.
	State Government – Receiving gifts that enabled expenditure for political activity	If during the disclosure period a third party incurs expenditure for political purposes equal to or more than \$1,000, the third party must give the ECQ a return stating the details of any gift received by the third party that was used either wholly or in part to enable the expenditure.	Within 7 business days.	Start: 30 days after polling day for the most recently held quadrennial elections. End: 30 days after polling day for the current election.
Broadcasters and Publishers (EA s284 and s285)	Publishers and Broadcasters during State Elections	Each broadcaster and publisher who published or broadcasted an advertisement relating to the election with the authority of a participant in the election must supply a periodic return.	Within 8 weeks of polling day.	Start: The day after the writ for the election is issued. End: 6pm on polling day.
Registered Political Parties (EA s290)	Receiving a donation or loan	RPP's receiving donations equal to or above \$1,000 accumulative from a single entity during 1 reporting period are required to report in addition to the periodic return.	Gifts and loans - within 7 business days. Periodic Return – 15 weeks.	1 January – 30 June 1 July – 31 December Of each year

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Local Government Candidates (LGEA s114 and s115)	Candidates contesting Local Government Elections	Must disclose any gifts or loans received once the \$500 threshold is met, in addition to the periodic return.	Gifts and loans – within 7 business days. Periodic return – 15 weeks.	If the candidate has contested the previous local government election or by-election the disclosure period begins 30 days after polling day for that election and ends 30 days after polling day for the current election. If a candidate has not contested an election within 5 years of the current election, the disclosure period will begin when the person is: preselected by their party, announces their candidacy for the election or nominates as a candidate for the election.
Groups of Candidates (LGEA s116)	Groups of Candidates for Local Government Elections	If a member of the group, or a person acting on behalf of the group, received a gift of a value equal to or more than \$500 must give a return.	Within 7 business days.	Start: 30 days after the polling day for the most recently held quadrennial elections. End: 30 days after polling day for the current election.
State Government Candidates (EA s261)	Candidates contesting State Government Elections	Must disclose any gifts or loans received once the \$1,000 threshold is met, in addition to the periodic return.	Gifts and loans – within 7 business days. Periodic return – 15 weeks.	If the candidate has contested the previous general election or by-election the disclosure period begins 30 days after polling day for that election and ends 30 days after polling day for the current election. If a candidate has not contested an election within 5 years of the current election, the disclosure period will begin when the person is: preselected by their party, announces their candidacy for the election or nominates as a candidate for the election.

More information about your disclosure obligations

The rules and requirements relating to disclosure obligations are determined in the *Electoral Act 1992*, which is available at www.legislation.qld.gov.au.

If you need more information relating to your disclosure obligations, please contact ECQ on 1300 881 665 or by emailing fad@ecq.qld.gov.au.