

## ASSOCIATED ENTITIES

## Funding and disclosure overview

Unless otherwise stated, all references to legislation are to the *Local Government Electoral Act 2011*. The information in this fact sheet does not replace legislation. If you are concerned about your obligations, you should seek independent legal advice.

This fact sheet is for associated entities of registered political parties, candidates or groups of candidates in local government elections.

## What is an associated entity?

An associated entity:

- is controlled by a registered party (or candidates endorsed by the party), candidate, or group of candidates
- operates wholly or to a significant extent for the benefit of a registered political party, candidate, or group of candidates
- operates for the dominant purpose of promoting a registered political party, candidate, or group of candidates.

For **registered political parties**, an associated entity is not:

- a candidate endorsed by the party for the election
- a related political party
- a federal or interstate branch or division of the party.

For **individual candidates**, an associated entity is not:

- another candidate who is endorsed by the same registered political party
- the associated entity of a registered political party who endorsed the candidate
- the associated entity of a group of candidates of which the candidate is a member
- an electoral committee formed to help the candidate's election campaign.

For **groups of candidates**, an associated entity is not:

- a candidate who is a member of the group
- a committee formed to help the election campaign of members of the group in the election.

## Do associated entities need their own dedicated campaign bank account?

An associated entity must use the dedicated campaign bank account of its registered political party, candidate, or group of candidates. All electoral expenditure must be paid from this account and gifts or loans received into this account.

For more information on dedicated campaign bank accounts, please refer to the appropriate fact sheet:

[Fact sheet 17 – Dedicated campaign bank accounts for candidates](#)

[Fact sheet 23 – Dedicated campaign bank accounts for groups of candidates](#)

[Fact sheet 28 – Dedicated campaign bank accounts for registered political parties](#)

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## More information

If you need more information relating to Funding, Disclosure and Compliance, please contact ECQ on 1300 881 665 or by emailing [fad@ecq.qld.gov.au](mailto:fad@ecq.qld.gov.au).



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## Do electoral expenditure caps apply to associated entities?

When an associated entity spends money during a capped expenditure period, the electoral expenditure incurred counts towards the expenditure cap of the registered political party, group of candidates, or candidate with which it is associated.

Both the associated entity and the party, group or candidate must ensure they do not collectively exceed the expenditure cap. Significant penalties apply for failure to comply with these laws.

For more information on expenditure caps, please refer to the relevant fact sheet:

[Fact sheet 19 – Expenditure caps for individual candidates](#)

[Fact sheet 24 – Expenditure caps for groups of candidates](#)

[Fact sheet 29 – Expenditure caps for registered political parties and endorsed candidates](#)

## What disclosure obligations does an associated entity have?

### DISCLOSURE OF GIFTS AND LOANS RECEIVED

Associated entities of **candidates** and **groups** must disclose all gifts and loans of \$500 or more received during their disclosure period. Returns for gifts and loans must be lodged with the ECQ within 7 business days, or within 24 hours if the gift or loan is received within 7 business days before election day.

The LGEA does not regulate the disclosure of gifts and loans received by associated entities of registered political parties. Financial controllers of these associated entities must continue to comply with all requirements under the *Electoral Act 1992*.

For more information, please refer to the relevant fact sheet:

[Fact sheet 20 – Real-time disclosure of gifts and loans by candidates](#)

[Fact sheet 24 – Real-time disclosure of gifts and loans by agents of groups of candidates](#)

[State Fact sheet 27 – Funding and disclosure overview for associated entities](#)

### DISCLOSURE OF ELECTORAL EXPENDITURE INCURRED

Associated entities must disclose all electoral expenditure incurred for a local government election once their total expenditure reaches \$500. Returns for electoral expenditure must be lodged with the ECQ within 7 business days, or within 24 hours if the expenditure is incurred within 7 business days before election day.

For more information, see [Fact sheet 18 – Real-time disclosure of electoral expenditure for candidates, groups and registered political parties](#).

### ELECTION SUMMARY RETURN

Associated entities must give an election summary return within 15 weeks after election day for a local government election. The return must state the total amount of all electoral expenditure incurred for the election. It must also include a copy of the bank statement for the dedicated campaign bank account of the candidate, group or registered political party with which they are associated.

For more information, see [Fact sheet 14 – Election summary returns](#).

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## PERIODIC RETURN

Associated entities of candidates and groups of candidates must give a periodic return within 8 weeks of the end of each reporting period. This periodic return is substantially similar to the periodic returns required by associated entities of registered political parties.

For more information about the periodic return requirement, see [State Fact sheet 13 – Periodic returns](#).

## Record keeping

All associated entities must keep records for 5 years. This is required to demonstrate compliance in relation to all electoral expenditure, disclosure, and dedicated campaign bank account requirements. Refer to [Fact sheet 8](#) for further information about record keeping requirements.

## Compliance

The ECQ is responsible for administering and enforcing the LGEA, which includes penalties for election participants who breach their obligations. The compliance framework is available on the [ECQ website](#).

## For further information

This fact sheet mainly refers part 6 of the LGEA. The LGEA is available in full at [legislation.qld.gov.au](http://legislation.qld.gov.au). Participants in the electoral process should ensure they understand their obligations under the LGEA.



### RELATED FACT SHEETS

Fact sheet 8 – Record keeping requirements

Fact sheet 14 – Election summary returns

Fact sheet 17 – Dedicated campaign bank accounts for candidates

Fact sheet 18 – Real-time disclosure of electoral expenditure for candidates, groups and registered political parties

Fact sheet 19 – Expenditure caps for individual candidates

Fact sheet 20 – Real-time disclosure of gifts and loans by candidates

Fact sheet 23 – Dedicated campaign bank accounts for groups

Fact sheet 24 – Expenditure caps for groups of candidates

Fact sheet 25 – Real-time disclosure of gifts and loans by agents of groups of candidates

Fact sheet 28 – Dedicated campaign bank accounts for registered political parties

Fact sheet 29 – Expenditure caps for registered political parties and endorsed candidates

Fact sheet 38 – Funding and disclosure overview for agents

State fact sheet 13 – Periodic returns

State fact sheet 27 – Funding and disclosure overview for associated entities

Fact sheets are available on the [ECQ website](#).

## More information

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