

ELECTION AND DISCLOSURE OBLIGATIONS FOR STATE ELECTION CANDIDATES

VERSION 3.1: DECEMBER 2023



**Electoral
Commission**
QUEENSLAND

The Electoral Commission of Queensland (ECQ) is the independent statutory authority responsible for the impartial conduct of State, local, and industrial elections. It also works to ensure that election participants comply with funding and disclosure requirements, set out in the *Electoral Act 1992* (the Act), and the Electoral Regulation 2013 (the Regulation).

These legal requirements promote transparency and fairness, and include (amongst others):

- disclosing gifts and loans made and received,
- disclosing electoral expenditure incurred,
- use of State campaign bank accounts,
- enforcement of political donation caps,
- enforcement of expenditure caps, and
- enforcement of prohibited donor laws.

This handbook is a compilation of fact sheets to help State election candidates comply with their disclosure obligations at State elections and by-elections, as well as those obligations which occur all year round.

The ECQ can undertake a range of actions to ensure and enforce compliance, including conducting compliance reviews and audits, issuing penalty infringement notices (fines), recovering amounts as debts due to the State, and commencing prosecutions.

Disclaimer

The ECQ's publications are not legal advice, nor are they intended as a substitute for the Act or Regulation. The ECQ recommends that stakeholders refer to the Act and Regulation, and if necessary, seek independent legal advice in relation to their election and disclosure obligations.

The Act and Regulation are available on the Queensland legislation website: www.legislation.qld.gov.au.

Assistance and enquiries

The ECQ's Funding and Disclosure team is available to provide general guidance and information in relation to election and disclosure compliance matters. The ECQ will not provide specific legal, financial or other professional advice. All electoral participants should seek their own legal advice if they are in doubt and how the law treats their particular circumstances.

1. State campaign bank accounts	Fact Sheet 02
2. Definition of gifts, loans, and political donations.....	Fact Sheet 04
3. Disclosure of gifts, loans, and political donations	Fact Sheet 06
4. Caps on political donations.....	Fact Sheet 20
5. Definition of electoral expenditure.....	Fact Sheet 08
6. Disclosure of electoral expenditure.....	Fact Sheet 09
7. Expenditure caps for RPPs and endorsed candidates.....	Fact Sheet 10
8. Expenditure caps for independent candidates.....	Fact Sheet 11
9. Authorisation of election matter.....	Fact Sheet 16
10. Election signage at polling place for State elections....	Fact Sheet 17
11. How-to-vote cards.....	Fact Sheet 18
12. Information for associated entities.....	Fact Sheet 19
13. Record keeping requirements.....	Fact Sheet 21
14. Election funding claims.....	Fact Sheet 22
15. Approved statements.....	Fact Sheet 25

STATE CAMPAIGN BANK ACCOUNTS – CANDIDATES

This fact sheet relates to candidates involved in State elections and by-elections, and their associated entities. All references to legislation are to the *Electoral Act 1992*, as in force from 1 July 2022. The information in this fact sheet does not replace legislation. If you are concerned about your obligations, you should seek independent legal advice.

When to open a State campaign account

Candidates must open a State campaign account **before** they pay for any electoral expenditure or accept a political donation.

When to notify the ECQ of bank account details

Candidates must notify the ECQ of their State campaign account details within **five business days** of nominating as a candidate or announcing their intention to nominate as a candidate.

Bank account details can be provided by completing [Form QSG16B](#).

If any State campaign account details change, the ECQ must be notified within **five business days** of the change.

Bank account details can be updated by completing [Form QSG16B](#).

What can go into the State campaign account?

Only permitted amounts can be deposited into a candidate's State campaign account. These are:¹

- political donations (**this is mandatory** and must occur within five business days of the donor statement being received),
 - **not all gifts/loans are political donations.** See [Fact Sheet 4](#) for further information,
 - **there is a cap** on the value of political donations that a candidate can accept from a single donor. See [Fact Sheet 20](#) for further information,

- amounts received from disposing of a political donation that was not money (**this is mandatory**),
- amounts that are a return on an investment, as long as the investment was made from the State campaign account (**this is mandatory**),
- amounts transferred from a candidate's own funds (e.g. from a personal bank account) to the candidate's own State campaign account,
- amounts contributed from an account the candidate holds jointly with their spouse (this does not include amounts given to the spouse by a prohibited donor) to the candidate's own State campaign account,
- loans, other than those received from financial institutions,
- amounts of election funding paid to the candidate (this does **not** include policy development payments for elected members),
- amounts received as money via a will,
- amounts received for the disposal of other property received by the recipient via a will,
- fundraising contributions of \$200 or less (or the first \$200 of a larger fundraising contribution), per person, per event, or
- amounts that were in a State campaign account for another State election, as long as those amounts complied with this list.

¹ See Part 11, Division 3, Subdivisions 2 and 3

What can be paid from a State campaign account?

All electoral expenditure which is to be incurred (i.e. distributed) by the candidate **must** be paid from the candidate's State campaign account.²

All loans received into the State campaign account **must** be repaid from the State campaign account.³

It is common for registered political parties to purchase electoral expenditure for their State election candidates, and then invoice those candidates for payment of that electoral expenditure (or that candidate's share of the electoral expenditure).

Where this occurs, the electoral expenditure is incurred by the candidate, not the registered political party. Therefore, the transaction can be actioned in the following ways:

- The registered political party may purchase the candidate's electoral expenditure from any of their bank accounts **other than** the party's State campaign account (because the electoral expenditure will be incurred by the relevant candidate).
- The State election candidate must pay the registered political party (i.e. pay for the electoral expenditure) from the candidate's State campaign account.
- The payment from the candidate must be paid into an account other than the registered political party's State campaign account.

If a registered political party chooses to pay for a candidate's electoral expenditure from the registered political party's State campaign account, the candidate's money cannot be used to reimburse the registered political party's State campaign account, as such a payment is not one permitted by section 216.⁴

How long must a State campaign account stay open?

Candidates must maintain the State campaign bank account until all obligations relating to political donations, electoral expenditure, and loans are fulfilled.

Candidates who regularly participate in Queensland State elections may keep the same bank account for successive elections. A new account does not have to be opened for each election event. However, all disclosure, reporting and audit requirements must be met in full for each election.

Candidates **must not use** the same bank account for their State campaign account and dedicated local government campaign account.

All statements and records relating to a State campaign account must be kept, and made available to the ECQ on request, for a period of **five years after the record is made**.⁵

Providing bank statements

Candidates must provide a copy of the bank statement for their State campaign account with their election summary return.

The statement provided to the ECQ must cover the period that:

- starts when the first item of electoral expenditure is incurred for the election, or the start of the capped expenditure period, whichever is the earlier date, and
- ends on the day before the election summary return is lodged with the ECQ.

Offences and penalties

The maximum penalty for failing to comply with State campaign account requirements is 200 penalty units.⁶

Other penalties apply for failing to keep records or notify the ECQ about State campaign account details.

² See section 221A

³ See section 217

⁴ See section 216

⁵ See section 305D

⁶ See sections 215 – 220A

DEFINITION OF GIFTS, LOANS, AND POLITICAL DONATIONS

This fact sheet relates to candidates, registered political parties, associated entities, third parties and donors which make or receive gifts or loans. All references to legislation are to the *Electoral Act 1992*, as in force from 1 July 2022. The information in this fact sheet does not replace legislation. If you are concerned about your obligations, you should seek independent legal advice.

Gifts and loans that are made to election participants (including registered political parties, candidates, associated entities, and third parties) must be disclosed.

It is important for election participants (including donors) to familiarise themselves with the definitions of gifts, loans and political donations to ensure they comply with disclosure laws and donation caps.

There is a difference between an ordinary gift/loan and a political donation. Disclosure obligations apply to gifts/loans and political donations.

What is a gift?

A **gift** is the disposition of property, or provision of a service, by a person to another person, for no consideration or inadequate consideration.¹

A **non-monetary gift** (or gift-in-kind) is a gift of any goods or services other than money.

A gift includes:

- money given to an election participant,
- the provision of ordinarily commercial services for a less than commercial fee,
- electoral expenditure gifted to an election participant,
- uncharged interest, or an amount forgiven, on a loan,
- the part of a fundraising contribution that exceeds \$200,

- an amount (other than a loan) given to a registered political party by a federal or interstate branch or division, or a related political party, or
- an amount paid, or service provided, to a registered political party under a sponsorship arrangement.

A gift does **not** include:

- the disposition of property via a will,
- a fundraising contribution of \$200 or less, or the first \$200 of a larger fundraising contribution,
- an amount paid for a person's membership or affiliation with a registered political party,
- a compulsory levy imposed on members of the Queensland Parliament under their registered political party's constitution,
- an amount transferred from a candidate's own funds (e.g. from a personal bank account) to the candidate's own State campaign account,
- an amount contributed from an account a candidate holds jointly with their spouse (this does **not** include amounts given to the spouse by a prohibited donor) to the candidate's own State campaign account,
- volunteer labour, or incidental or ancillary use of a volunteer's vehicle or equipment, or
- gifts made in a private capacity for an individual's personal use, unless the gift is used for an electoral purpose.

¹ See section 201

What is a fundraising contribution?

A fundraising contribution means an amount paid as a contribution, entry fee or other payment to entitle a person to participate in, or otherwise obtain a benefit from, a fundraising or other venture or function.

An example of a fundraising contribution includes a raffle ticket, or an amount paid for an item at a fundraising auction.

What is gifted electoral expenditure?

See [Fact Sheet 8](#) for the definition of gifted electoral expenditure.

Volunteer labour

Volunteer labour is generally not considered a gift. However, if a person provides a service that they normally provide on a commercial basis at a reduced or no cost, that would be considered a gift.

Example: A campaign volunteer, who also operates a printing business, prints 100 flyers and gives them to a candidate at no cost. The flyers are a gift and could also be a political donation.

Gifts given in a private capacity

Gifts made in a private capacity for an individual's personal use are not gifts for electoral purposes. However, should any part of the gift be used for an electoral purpose, that part will be considered a gift.

Sponsorship arrangements

A sponsorship arrangement, between a person (the sponsor) and a registered political party, means an arrangement:²

- that establishes a relationship of sponsorship, approval or association between the sponsor and the party, whether or not for commercial gain, or
- that confers a right on the sponsor to associate the sponsor, or the sponsor's goods or services, with
 - the party, or
 - a fundraising or other venture or event, or

- a program or event associated with a venture or event.

It does not matter whether the sponsor is entitled, under the arrangement to:

- be acknowledged as a sponsor, or
- advertising or marketing rights, or
- supply the sponsor's goods or services, or
- another benefit (e.g. entry to a particular event or function).

Funds from a joint bank account

A candidate may pay an amount from their personal funds into their own State campaign account for use in their election campaign. This is considered **self-funding** (i.e. not a gift) and there is no limit on the amount that can be transferred from personal funds.

Amounts transferred from a **joint bank account** held by a candidate and their spouse (which includes a de facto or civil partner) into the candidate's own State campaign account are taken to be amounts contributed from the candidate's own funds. These are not considered to be gifts.

Note: Self-funding and joint funds cannot be used as a way to conceal gifts that are otherwise not permitted (e.g. gifts from property developers, or amounts that would otherwise be subject to caps). Significant penalties apply for circumventing electoral laws.

What is a loan?

A **loan** is any of the following provided by a person or entity, other than a financial institution or by use of a credit card:³

- an advance of money,
- provision of credit or another form of financial accommodation,
- payment of an amount for, on behalf of, or at the request of, an entity, if there is an express or implied obligation to repay the amount, or
- another transaction that is in effect a loan of money.

² See section 200A

³ See section 197

What is a political donation?

A political donation is any gift or loan given to a registered political party or State election candidate, that is accompanied by a donor statement.

A donor statement is a written document which must:⁴

- be completed by the donor of the gift or loan,
- name the election participant (i.e. the registered political party or State election candidate) to whom the gift or loan is made,
- state that the gift or loan is made with the intention that it is used for an electoral purpose,
- state the relevant particulars of the donor of the gift or loan, and
- be **given** to the recipient with the gift or loan, or **within 14 days** after the gift or loan is made.

All gifted electoral expenditure is a political donation, even if there is no donor statement.

There are caps on political donations. [See Fact Sheet 20](#) for information about political donation caps.

Anonymous gifts

It is unlawful for a candidate to receive anonymous gifts totalling \$200 or more.⁵ This includes gifts where the name, address or other required details of the donor are not known to the candidate.

It is unlawful for a registered political party to receive anonymous gifts totalling \$1,000 or more.

If an anonymous gift is received, an amount equal to the amount, or value, of the gift/s is payable to the State.

Gifts of foreign property

It is unlawful for a candidate or registered political party to receive a gift of foreign property.⁶

The location of the property immediately before the gift or transfer took place determines whether it is Australian or foreign property. Gifts of Australian property acquired in exchange for foreign property remain foreign property.

An amount equal to the amount or value of a foreign gift is payable to the State unless the gift is returned within six weeks of receipt.

Prohibited donors

Property developers and industry organisations representing property developers, are prohibited from making a gift, loan, or political donation for the benefit of a political party, candidate, or other entity in an election.⁷

Significant penalties apply for anyone who makes or receives these prohibited donations. Penalties could include fines, prosecution and/or the recovery of those amounts as a debt to the State.

See the [ECQ website](#) for further information.

Disclosure of gifts and loans

Election participants may be required to disclose the details of gifts, loans, and political donations they have received.

See [Fact Sheets 5-7](#) for information about disclosure obligations.

⁴ See section 251

⁵ See section 271

⁶ See section 270

⁷ See Part 11, Division 8

Fact Sheet 6 - State elections

DISCLOSURE OF GIFTS, LOANS, AND POLITICAL DONATIONS RECEIVED BY CANDIDATES

This fact sheet relates to State election candidates, and their associated entities. All references to legislation are to the *Electoral Act 1992*, as in force from 1 July 2022. The information in this fact sheet does not replace legislation. If you are concerned about your obligations, you should seek independent legal advice.

Candidates must disclose gifts, loans, and political donations of \$1,000 or more received during their disclosure period.

The \$1,000 threshold applies to a single gift or loan, as well as cumulative amounts if multiple gifts or loans are received from the same donor.

For disclosure purposes, all political donations are gifts or loans.

See [Fact Sheet 4](#) for information about the difference between gifts, loans and political donations.

What is the disclosure period?

The disclosure period for a candidate commences at the following times:¹

- If the candidate contested the last general election - 30 days after the election day for the last general election.
- If the candidate contested a by-election held since the last general election - 30 days after the election day for the by-election.
- If the candidate has not contested an election in the past four years - the earliest of the following:
 - the day they announce or otherwise publicly indicate their intention to be a candidate, or
 - the day they nominate as a candidate in the election, or
 - the day they otherwise indicate their intention to be a candidate in the election (for example, by accepting a donation towards their campaign).

The disclosure period for every candidate ends 30 days after election day.

When to lodge a return

Queensland has real-time disclosure laws.

Generally, this means candidates must disclose a gift or loan within **seven business days** of receipt.

However, during the seven days prior to election day, gifts and loans must be disclosed within **24 hours** of receipt.

Candidates must also disclose the value of all gifts and loans received in their election summary return, regardless of their value.

The election summary return is due **15 weeks after election day**.

How to lodge a return

Returns can be lodged via the ECQ's **Self Service Portal** (accessed via: selfserv.elections.qld.gov.au).

What must be included in a return?

Each real-time return must include:

- the relevant particulars of the donor,
- the date the gift or loan was made,
- the value of the gift or loan,
- the relevant particulars of the original source of the gift or loan (if applicable), and
- whether or not the gift or loan is a political donation.

Returns for loans must also include the terms and conditions of the loan.

¹ See section 198(1)

More information

For more information relating to funding and disclosure obligations, please visit the ECQ's website at www.ecq.qld.gov.au, call 1300 881 665, or email fad@ecq.qld.gov.au.

What are the relevant particulars?

The relevant particulars of an entity are:

- If the entity is an **unincorporated association** – the names and addresses of the members of the executive committee (however described) of the association.
- If the entity is a **trust fund or foundation** – the names and addresses of the trustees of the fund or the foundation, or the title or other description of the trust fund or the name of the foundation.
- **Otherwise** – the name and address of the entity.

Original source of a gift or loan

The original source of a gift or loan is the person or entity that makes a gift or loan to a donor/first recipient for the main purpose of enabling that donor/first recipient (directly or indirectly) to make a gift or loan to another person or entity.²

The relevant particulars (including name and address) of the original source, as well as that of the donor, must be disclosed in returns to the ECQ.

Associated entities of candidates

Associated entities of State election candidates must comply with the same reporting obligations of those entities which are associated with a registered political party.

See [Fact Sheet 5](#) for information about disclosure obligations of associated entities.

Record keeping

Candidates who receive gifts and loans of any amount must keep detailed records to ensure they fully comply with disclosure requirements.

See [Fact Sheet 21](#) for information about record keeping.

² See section 205A

POLITICAL DONATION CAPS

This fact sheet relates to registered political parties, State election candidates, associated entities and donors who make political donations from 1 July 2022. All references to legislation are to the *Electoral Act 1992*. The information in this fact sheet does not replace legislation. If you are concerned about your obligations, you should seek independent legal advice.

Queensland's electoral laws impose limitations (caps) on the amount or value of political donations which can be made to, or accepted by, registered political parties and State election candidates.

Please read this Fact Sheet carefully. Not all gifts or loans made to political parties or candidates are *political donations*. Caps only apply to *political donations*.

What is a political donation?

A political donation is any gift or loan given to a registered political party or State election candidate, that, within 14 days, is accompanied by a **Donor Statement**.

Gifted electoral expenditure is a political donation, even if there is no donor statement.

Refer to [Fact Sheet 4](#) for further information about the definition of gifts and loans.

What is a Donor Statement?

A **Donor Statement** is a written statement which must:¹

- be completed by the donor of the gift or loan,
- name the election participant (i.e. the registered political party or State election candidate) to whom the gift or loan is made,
- state that the gift or loan is made with the intention that it is used for a State electoral purpose,
- state the relevant particulars of the donor of the gift or loan, and

- be **given** to the recipient with the gift or loan, or **within 14 days** after the gift or loan is made.

For the definition of relevant particulars, refer to:

- [Fact Sheet 5 – Disclosure of gifts and loans by registered political parties.](#)
- [Fact Sheet 6 – Disclosure of gifts and loans by candidates.](#)

For the definition of gifted electoral expenditure, refer to [Fact Sheet 8](#).

How do the political donation cap laws work?

Donors **must not make political donations** of more than the donation cap amount to the same registered political party, independent election candidate, or State election candidates endorsed by the same registered political party, during the donation cap period.

Similarly, registered political parties and State election candidates **must not accept political donations** of more than the donation cap amount from any one donor during the donation cap period.

What is the donation cap period?

The donation cap period commenced on 1 July 2022 and will reset on 25 November 2024. A new donation cap period will commence on 26 November 2024.

What are the political donation caps?

Between the period **1 July 2022** and **25 November 2024**, the political donation caps are:

- for a registered political party – **\$4,000**,

¹ See section 251

- for an independent candidate – **\$6,000**, and
- for endorsed candidates – **\$6,000** collectively for candidates endorsed by the same party.

A political donation must not exceed the cap either by itself, or when added to other political donations made by the same donor during the same period.

Receipts for political donations

Registered political parties, candidates, or associated entities which receive political donations must issue a receipt to the donor.²

The receipt must:

- state the name of the recipient party (including the electoral committee, if applicable), candidate or associated entity,
- state the name of the donor,
- acknowledge the receipt of the donation from the donor,
- include an ECQ-approved statement about how to comply with the donation cap laws, and
- if the political donation was made to or for the benefit of an associated entity – the name of the associated registered political party or candidate.

The ECQ-approved statements can be found in [Fact Sheet 25](#).

The ECQ encourages all political donation recipients to retain a copy of any receipts issued, as these may assist in demonstrating compliance with political donation cap regulations.

Are there caps for gifts/loans that are not political donations?

There are no caps for gifts and loans that are not political donations (i.e. those gifts/loans that are not accompanied by a donor statement, and those that do not constitute gifted electoral expenditure).

However, gifts and loans which are not political donations must **not** be placed into the State campaign account of the registered political party or candidate, and

must **not** be used to incur electoral expenditure for a State election.

As such, registered political parties and State election candidates can continue to accept any amount in gifts and loans that are not political donations.

Only political donations (and other allowable amounts) can be deposited into a State campaign account and used to incur electoral expenditure for a State election.

For further information about State campaign accounts, refer to [Fact Sheets 1–3](#).

Examples

Example 1 – Registered political parties accepting gifts

On 1 July 2022, a registered political party accepts a political donation of \$2,000 from a donor. On 1 July 2024, the party accepts another political donation of \$2,000 from the same donor. The political party would be unable to accept any further political donations from that particular donor until after 25 November 2024.

The party would be able to accept gifts and loans that are not political donations up to any amount, though these must not be placed into the party's State campaign account or used to incur electoral expenditure for a State election.

Example 2 – Independent candidates accepting gifts

On 1 October 2024, an independent candidate accepts a political donation of \$1,000 from a donor. On 10 October 2024, the candidate accepts \$5,000 worth of election material from the same donor.

The candidate would not be able to accept any further political donations from that particular donor until after 25 November 2024.

The candidate would still be able to accept political donations from other donors up to the donation cap amount, but not use those amounts to pay for electoral expenditure.

² See section 258

Example 3 – Donors making gifts to endorsed candidates

On 1 December 2023, a donor makes a political donation of \$6,000 to a State election candidate who has been endorsed by a registered political party. The donor would be unable to make any political donations to any other candidate endorsed by that party until after 25 November 2024.

The donor would still be able to make political donations to the party itself (up to \$4,000), or to other candidates not endorsed by that party, up to the relevant donation cap amounts.

The donor would also be able to make gifts and loans that are not political donations up to any amount, but the recipient would not be able to use those amounts to incur electoral expenditure for a State election.

Example 4 – Donors making gifts to multiple election participants

On 1 October 2024, a donor makes a political donation to a registered political party of \$4,000, and splits \$6,000 in political donations between all State election candidates endorsed by the same registered political party. The donor would be unable to make any additional political donations to that party or its endorsed candidates until after 25 November 2024.

However, the donor would still be able to make political donations to other candidates not endorsed by the party, and to other registered political parties, up to the donation cap amount.

The donor would also be able to make gifts and loans that are not political donations up to any amount, but the recipient would not be able to use those amounts to incur electoral expenditure.

Payments exceeding the cap

If a political donation is received, and it is identified that the payment is in excess of the political donation cap, the party or candidate has **six weeks** to return the political donation.

Similarly, if a political donation is given, and it is identified that the payment is in excess of the political donation cap, the donor has

six weeks to ask, in writing, for the amount to be refunded.

Recovery of amounts over the political donation cap

Non-compliance with the political donation caps is an offence that carries substantial penalties.³

In addition to potential prosecution, the ECQ can recover the amount by which the political donation exceeds the cap as a debt to the State.⁴

Requirement to notify donors about political donation caps

Registered political parties, State election candidates, or their associated entities, must give donors a receipt **within 14 days** after receiving a political donation.⁵

The receipt must:

- state the names of the party, candidate or associated entity, and the donor,
- acknowledge receipt of the donation, and
- include a statement, in a form approved by the ECQ, that summarises the political donation cap laws.

For a political donation made to an associated entity, the receipt must also state the name of the party or candidate with which it is associated and include a statement summarising how the associated entity is taken to be part of the party or candidate.

Disclosure of gifts, loans and political donations

All gifts and loans (whether they are political donations or not) must be disclosed if they exceed the disclosure threshold.

For further information about disclosure requirements, refer to:

- [Fact Sheet 5 – Disclosure of gifts and loans by registered political parties.](#)
- [Fact Sheet 6 – Disclosure of gifts and loans by candidates.](#)

³ See section 259

⁴ See section 259A

⁵ See section 258

DEFINITION OF ELECTORAL EXPENDITURE

This fact sheet relates to candidates, registered political parties, associated entities and third parties involved in State elections and by-elections. All references to legislation are to the *Electoral Act 1992*, as in force from 1 July 2022. The information in this fact sheet does not replace legislation. If you are concerned about your obligations, you should seek independent legal advice.

The term 'electoral expenditure' has a specific meaning for State elections and by-elections. It affects disclosure obligations, election funding claims, electoral expenditure caps, and (in some circumstances) political donation caps.

It is important to determine what is and what is not electoral expenditure and who has incurred it. Electoral participants must ensure they do not exceed the caps on electoral expenditure. See [Fact Sheets 10 – 12](#) for information about electoral expenditure caps.

What is electoral expenditure?

Electoral expenditure includes any of the following costs which are incurred for a campaign purpose:¹

- Expenditure for designing, producing, printing, broadcasting, or publishing any kind of material for an election, including (but not limited to):
 - an advertisement for broadcast on radio or television, cinema, using the internet, email or SMS,
 - material for publication in newspapers or magazines, on billboards, or as brochures, flyers, signs, how-to-vote cards or information sheets, or
 - material for distribution in letters.
- Expenditure for the cost of distributing material for an election, including, for example, the cost of postage, sending SMS messages, or couriers.
- Expenditure for carrying out an opinion poll or research.

- Expenditure for contracted services related to an activity mentioned above (e.g. fees for consultants, or the provision of data).

Expenditure is incurred for a campaign purpose if it is incurred to:²

- promote or oppose a political party in relation to an election, or
- promote or oppose the election of a candidate, or
- otherwise influence voting at an election.

More specifically, expenditure is incurred for one of the above purposes if material produced as a result of the expenditure does any of the following in relation to an election:

- Expressly promotes or opposes:
 - political parties or candidates who advocate, or do not advocate, a particular policy or issue, or
 - political parties or candidates who have, or do not have, a particular position on a policy or issue, or
 - candidates who express a particular opinion.
- Expressly or impliedly comments about a political party, elected member or candidate or in relation to an electoral district.
- Expresses a particular position on a policy, issue, or opinion, if the position is publicly associated with a political party or candidate. This can apply whether or not the party or candidate is mentioned.

¹ See section 199

² See section 199A

What is not electoral expenditure?

Electoral expenditure does not include:

- expenditure incurred employing staff for a campaign purpose (excluding consultants, depending on their roles).
- expenditure incurred substantially for, or related to the election of members of a parliament outside Queensland (i.e. another state or federal parliament), or the election of councillors.
- expenditure on factual advertising about a matter that relates mainly to the administration of a registered political party, for an organisational purpose or for selecting a candidate to nominate for election.
- expenditure for which an elected member is entitled to receive an allowance or entitlement.

Electoral expenditure incurred by third parties

Expenditure incurred by a third party is electoral expenditure if the dominant purpose for which the expenditure is incurred is a campaign purpose.

However, expenditure incurred by a third party is not electoral expenditure if the dominant purpose for the expenditure is another purpose (e.g. to educate or raise awareness about an issue of public policy). This applies even if the expenditure is also incurred for, or achieves, a campaign purpose.

Third parties which incur more than \$6,000 in electoral expenditure for an election (or intend to do so), have additional obligations, including the obligation to register with the ECQ.

See [Fact Sheets 14 and 15](#) for more information about third parties.

When is electoral expenditure incurred?

Electoral expenditure is incurred at the time the relevant goods or services are supplied or provided. It does not matter when the expenditure is invoiced or paid.³

For example:

- Expenditure on advertising is incurred when the advertisement is broadcast or published.
- Expenditure on the production and distribution of election material is incurred when the material is distributed.

However, electoral expenditure is taken to have been incurred when the goods are **first used for a campaign purpose** during a capped expenditure period if:

- electoral expenditure is incurred to obtain goods, and
- the goods are obtained for the dominant purpose of being used for a campaign purpose **in relation to one or more elections**, and
- the goods are supplied **before** the capped expenditure period starts.

In other words, if the goods are:

- used in the capped expenditure periods for two subsequent elections (e.g. the 2020 and 2024 State general elections), they will only count towards the **first** capped expenditure period (assuming this was the dominant purpose for obtaining the goods in the first place),
- used during the capped expenditure period, but paid for after the capped expenditure period, they are taken to be incurred during the capped expenditure period, and
- procured but never used or distributed (e.g. due to withdrawal from the election or goods become obsolete), the expenditure is taken to not have been incurred.

Incurring electoral expenditure for another participant

If an election participant (the first participant) incurs electoral expenditure that benefits a second election participant (the recipient), the electoral expenditure is taken to have been incurred by the first participant.

³ See section 281

However, the recipient is taken to have incurred the electoral expenditure if:

- the expenditure is incurred with the recipient's authority or consent, or the recipient accepts election material that results from the expenditure, and
- the first participant invoices the recipient for payment for the amount of the expenditure.

'Gifted' electoral expenditure

If an item of electoral expenditure originally incurred by a person is 'gifted' to an election participant, the amount is taken to have been actually incurred by the recipient election participant.⁴

Electoral expenditure (as defined above) is 'gifted' to an election participant if:⁵

- the expenditure benefits the election participant, and
- the expenditure is incurred with the authority or consent of the recipient, or the election material produced by the expenditure is accepted by the recipient, and
- the person who originally incurred the expenditure does not receive payment or invoice the participant within seven days of the events outlined above.

If the electoral expenditure outlined above was incurred under an arrangement with two or more election participants, the value of expenditure is divided by the number of participants to determine the gifted amount per participant.

A donation of 'gifted' electoral expenditure is considered to have been 'made' at the end of the seven-day period outlined above, regardless of when the expenditure is incurred.⁶

Record keeping

Detailed records must be kept by election participants who incur electoral expenditure or receive electoral expenditure as a gift.

Records should include dates relating to the ordering, delivery, invoicing, payment, publication, broadcast, distribution or first use of item.

See [Fact Sheet 21](#) for more information about record keeping requirements.

⁴ See section 280A

⁵ See section 200B

⁶ See section 200B(3)

DISCLOSURE OF ELECTORAL EXPENDITURE & ELECTION SUMMARY RETURNS

This fact sheet relates to registered political parties, State election candidates, associated entities and third parties which incur electoral expenditure for a State election or by-election. All references to legislation are to the *Electoral Act 1992*, as in force from 1 July 2022. The information in this fact sheet does not replace legislation. If you are concerned about your obligations, you should seek independent legal advice.

Electoral expenditure must be disclosed by all registered political parties, candidates, associated entities, and registered third parties (including third parties which should have been registered for an election).

When to lodge a return

All electoral expenditure incurred for an election must be disclosed in an election summary return. The return is due **within 15 weeks after election day**.

All registered political parties, candidates, associated entities, and registered third parties must lodge an election summary return, even if they did not actually incur any electoral expenditure.

How to lodge a return

Returns should be lodged via the ECQ's **Self Service Portal** (accessed via: selfserv.elections.qld.gov.au).

What details must be disclosed?

All electoral expenditure must be disclosed, even if it was incurred outside the capped expenditure period. See [Fact Sheets 10-12](#) for further information about capped expenditure periods.

The following must be disclosed for each item of electoral expenditure:

- the name and address of the person who supplied the goods or services,
- a description of the goods or services,
- the amount of the expenditure, and
- the date the expenditure was incurred.

A copy of the bank statement for the election participant's State campaign account must also be provided with the

return. The bank statement must cover the period that:

- starts when the first item of electoral expenditure is incurred for the election or the start of the capped expenditure period, whichever is the earlier date, and
- ends on the day before the election summary return is lodged with the ECQ.

Returns relating to registered political parties and associated entities must also include an audit certificate from a qualified auditor. See [Fact Sheet 24](#) for further information about audit certificate requirements.

Disclosing gifted electoral expenditure

Candidates, registered political parties, associated entities and registered third parties who are taken to have incurred gifted electoral expenditure must do the following:

- If the value of the gifted expenditure is more than \$1,000 – disclose the receipt of the gift (political donation) as a gift-in-kind within seven business days of receipt.
- If the value of the gifted expenditure is more than \$1,000 – notify the person gifting the expenditure that they will also need to disclose the gift.
- Regardless of the value – disclose the gifted electoral expenditure in the election summary return (the return will allow participants to identify gifted electoral expenditure received).

See [Fact Sheet 8](#) for further information about what is and what is not electoral expenditure.

More information

For more information relating to funding and disclosure obligations, please visit the ECQ's website at www.ecq.qld.gov.au, call 1300 881 665, or email fad@ecq.qld.gov.au.

EXPENDITURE CAPS FOR REGISTERED POLITICAL PARTIES AND ENDORSED CANDIDATES

This fact sheet relates to registered political parties and endorsed candidates contesting State elections and by-elections that take place **after 30 November 2020**. All references to legislation are to the *Electoral Act 1992*. The information in this fact sheet does not replace legislation. If you are concerned about your obligations, you should seek independent legal advice.

There are limitations (caps) on the amount of electoral expenditure that can be incurred during the capped expenditure period for a State election. These caps apply to registered political parties and endorsed candidates, amongst others.

See [Fact Sheet 8](#) for further information about what is and what is not electoral expenditure.

What is the capped expenditure period?

The capped expenditure period starts on:¹

- For the 2024 State general election – Tuesday, 2 April 2024.
- For a by-election – the day the writ for the election is issued.

The capped expenditure period ends at 6pm on election day for both general elections and by-elections.

What is the expenditure cap amount?

The expenditure cap varies depending on the type of election and the participant.

Registered political parties

For the **2024 State general election**, the expenditure cap is **\$95,964.09** multiplied by the number of electoral districts for which the party endorses a candidate.

Registered political parties must not spend more than **\$95,964.09** relating to any one electoral district.

Example: If a registered political party endorses a candidate in 67 electoral districts for the 2024 State general election, the maximum amount the party can spend

generally towards that election is \$6,429,594.03 (67 electoral districts multiplied by \$95,964.09). The maximum amount the party can spend in relation to any one of the 67 electoral districts is \$95,964.09.

For a by-election, electoral expenditure incurred by a registered political party will count towards their endorsed candidate's expenditure cap. In other words, parties and their endorsed candidate must not collectively spend more than the candidate's cap of **\$90,748.65**.²

Endorsed candidates

For the **2024 State general election**, the expenditure cap is **\$60,499.10** for candidates endorsed by a registered political party. This amount is in addition to the \$95,964.09 per electoral district that can be incurred by the party.

If more than one candidate is endorsed by the same registered political party in a single electoral district, the cap amount of \$60,499.10 is divided between them.

For a by-election, the expenditure cap is **\$90,748.65** for candidates endorsed by a registered political party. Any electoral expenditure incurred by the party counts towards this cap amount.

Elected members

If a Member of Parliament who is a member of a registered political party incurs electoral expenditure during the capped expenditure period, but ultimately does not nominate for the next election, the electoral expenditure incurred will go towards their party's cap for that electoral district.³

¹ See section 280

² See section 281L

³ See section 281K

More information

For more information relating to funding and disclosure obligations, please visit the ECQ's website at www.ecq.qld.gov.au, call 1300 881 665, or email fad@ecq.qld.gov.au.

Electoral expenditure relating to an electoral district

Electoral expenditure incurred by a registered political party relates to an electoral district if the expenditure is for advertising or other election material communicated to electors in that electoral district and is not mainly communicated to electors outside that district.⁴

However electoral expenditure does not relate to an electoral district if it is incurred to carry out an opinion poll or research.

Recovery of amounts over the expenditure cap

Failure to comply with electoral expenditure caps is an offence that carries substantial penalties, including potential prosecution.

An amount which is up to double that of the excess expenditure may also be recovered as a debt to the State.⁵

⁴ See section 281B

⁵ See section 281J

EXPENDITURE CAPS FOR INDEPENDENT CANDIDATES

This fact sheet relates to candidates who are not endorsed by a registered political party and who contest a State election or by-election **after 30 November 2020**. All references to legislation are to the *Electoral Act 1992*. The information in this fact sheet does not replace legislation. If you are concerned about your obligations, you should seek independent legal advice.

There are limitations (caps) on the amount of electoral expenditure that can be incurred during the capped expenditure period for a State election. These caps apply to independent candidates, amongst others.

See [Fact Sheet 8](#) for information about what is and what is not electoral expenditure.

What is the capped expenditure period?

The capped expenditure period starts on¹:

- For the 2024 State general election – Tuesday, 2 April 2024.
- For a by-election – the day the writ for the election is issued.

The capped expenditure period ends at 6pm on election day for both general elections and by-elections.

What is the expenditure cap amount?

The expenditure cap for an independent candidate is **\$90,748.65** for both the 2024 State general election and intervening by-elections.

Recovery of amounts over the expenditure cap

Non-compliance with electoral expenditure caps is an offence that carries substantial penalties, including potential prosecution.

An amount which is up to double that of the excess expenditure may also be recovered as a debt to the State.²

¹ See section 280

² See section 281J

AUTHORISATION OF ELECTION MATTER

This fact relates to any person who authors any material intending to influence an elector in relation to voting at an election, or otherwise affect the result of an election during a State election period, or State by-election period. The information in this fact sheet does not replace legislation. If you are concerned about your obligations, you should seek independent legal advice.

Election matter means anything able to, or intended to, influence an elector in relation to voting at an election, or affect the result of an election.

It includes, but is not limited to, advertising via:

- radio,
- television,
- cinema,
- social media,
- internet,
- email,
- text message,
- newspapers,
- magazines,
- billboards,
- pamphlets,
- flyers,
- letters, or
- opinion polls or research.

Electoral advertising is subject to a range of regulations which carry significant penalties for non-compliance.

The cost of electoral advertising may also need be disclosed as electoral expenditure incurred or gifted, depending on the source of funding for the advertising.

Refer to [Fact Sheet 4](#) for information about what is and is not a gift, and [Fact Sheet 8](#) for information about what is and is not electoral expenditure.

Authorisation of advertising and campaign materials

Any person who prints, publishes or distributes election material **during an election period** must ensure an authorisation is stated on the material.

Material can be authorised by any person.

The authorisation **must show the name and address of the person authorising the material**. The authoriser of the material must be able to be contacted at this address in person or by post. The address cannot be a post office box but must be a physical address (typically the person's own residential address).

What is the election period?

The election period commences the day after the writ for an election is issued and ends at 6pm on election day.

The ECQ has no regulatory function outside of these dates and times.

Examples of compliant authorisations:

- On **written** material - an authorisation stating: *'Authorised by James Smith, 1 Main Street, Brisbane'*.
 - The text must be of sufficient size to be clearly legible at normal viewing or reading distance, and must not be obstructed by other objects, such as screws or stickers.
 - On a double-sided, printed item (e.g. a flyer), the authorisation only needs to be printed on one of the sides.
- On a **television** advertisement - a written/visual and spoken authorisation at the end.
- On a **radio** advertisement - a spoken authorisation stating authoriser's name and address at the end.
- On a **social media** profile or page - an authorisation should be placed in a prominent position on the page - e.g. for a Facebook page set up for an election campaign, the authorisation should be stated clearly in the "impressum" section of the "About" page.

- On a **website** or **app** - an authorisation should be placed on each webpage on a campaign-specific website. For a general website, the authorisation would only need to be placed on webpages containing electoral matter.
- On a **social media post, digital advertisement or digital banner** - It is not necessary to authorise every post; however, it is important to ensure that electoral matter that may be shared, forwarded or reposted carries an authorisation - e.g. an authorisation should be embedded in an image or a video so that any subsequent viewer can identify who authorised the election material. If the full text of the authorisation does not fit in the post or advertisement, a link to a website that clearly identifies the authoriser is acceptable.
- In a **robocall** (unsolicited, automated telephone messaging) - a spoken authorisation at the end of the call.
- In an **email** - the authorisation should be included in the signature block.
- In a **text message** - if an authorisation cannot be included in the text message itself, it should clearly refer to another document or notice (so they can properly be considered to be one message), contain a link to that second part of the message which is readily accessible to the recipient; and contain the authorisation details of the person who authorised the election material.

Misleading electors

It is an offence to mislead electors by printing, publishing, distributing or broadcasting any material during an election period that is intended to, or likely to mislead an elector about the ways of voting at the election, or purports to be a representation of a ballot paper for use in an election if it is likely to induce an elector to cast an informal vote.

A person must not knowingly publish a false statement of fact about the personal character or conduct of a candidate, with the intent of affecting the election of that candidate. Publishing includes via the

internet or social media. These rules carry significant penalties for non-compliance.

Election signage

Regulations apply to the display of election signage next to local and State-controlled roads, as well as around early voting centres and election day polling places during the election period. The ECQ is responsible for enforcing signage regulations around polling venues. Refer to [Fact Sheet 17](#) for more information.

Information on displaying election signage near State-controlled roads can be obtained from the Queensland Department of Transport and Main Roads (www.qld.gov.au/transport/safety/signs/election-signs).

Local councils determine the by-laws or other rules that apply to election signage and advertising devices (such as corflutes and billboards) displayed next to local roads, on private property and next to some State-controlled roads within their area.

Individuals and organisations planning to display election signage should ensure they are aware of the rules enforced by the relevant agencies relating to the quantity, placement, timeframes in which they can be displayed and permissions that need to be sought, prior to displaying any election signage. There are significant penalties for non-compliance with election signage regulations, including fines and prosecution.


How-to-vote cards

There are specific regulations relating to the design, authorisation and distribution of how-to-vote cards. Refer to [Fact Sheet 18](#) for more information.

Record keeping

All election participants must keep records of their election advertising. A **copy of the advertisement must be kept**, as well as:

- a description of the audience to which the advertisement or other material was distributed, published or broadcast; and
- other details about the advertisement or other material, or its distribution, publication or broadcast, required by regulation; and

- 
- if the distribution, publication or broadcast relates to the election for an electoral district, the name of the electoral district.

Records may be kept in paper or electronic form and must be **kept for five years** after the day the record is made. For further information refer to [Fact Sheet 21](#).

Broadcasters and publishers

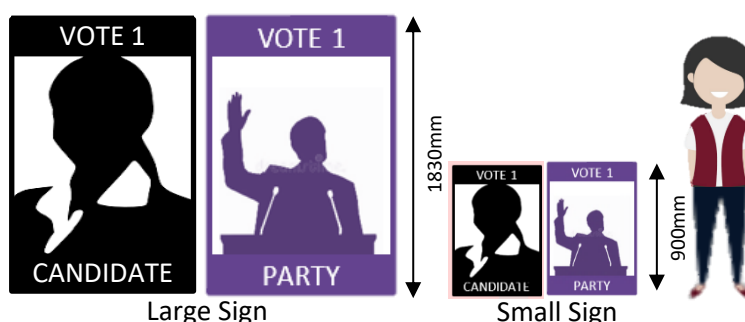
Broadcasters and publishers have disclosure obligations, including a requirement to lodge a disclosure return summarising all electoral advertising they have published or broadcast during the election period.

ELECTION SIGNAGE AT POLLING PLACES FOR STATE ELECTIONS

Part 10, Division 2A of the *Electoral Act 1992* regulates the size, quantity and placement of election signage at polling places for State elections and by-elections. Candidates, registered political parties, associated entities, and third parties must ensure they are familiar with signage regulations prior to displaying any signage at a polling place. They must also ensure that all signage is compliant with political advertising regulations and carries an appropriate authorisation.

What is an election sign?

An election sign is a sign that seeks to influence a person's vote, or otherwise affect the result of an election; or is the colour or colours that are ordinarily associated with a registered political party. This includes bunting, streamers, and continuous flexible signs, including 1 or more pieces joined together.



Permitted sizes:

- Large signs are signs that measure up to 1830mm x 1220mm on each side.
- Small signs are signs that measure up to 900mm x 600mm on each side.
- These signs can be in portrait or landscape layout.

How many signs can I put up at an early voting (pre-poll) voting office?

Candidates, registered political parties, and third parties may display up to **two small signs** within each designated area at an early voting location during voting hours.¹

How many election signs can I put up at an ordinary polling booth on election day?

Candidates and registered political parties may display up to **six signs** in each designated area, with a maximum of four of these being large signs, on election day.² Signage must not be displayed before 5am on election day.³



Note: Registered political parties and endorsed candidates share a combined quota.

¹ See section 185G(1)(a) of the *Electoral Act 1992*

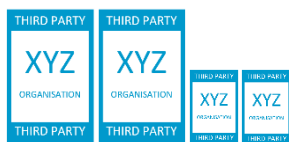
² See section 185G(1)(b)(i) of the *Electoral Act 1992*

³ See section 185H(1) and (2) of the *Electoral Act 1992*

Third parties

Third parties may display up to **four signs** in each designated area, with a maximum of two of these signs being large signs, on election day.⁴

Any sign displayed by a third party must carry an authorisation.



TWO LARGE + TWO SMALL SIGNS = QUOTA

Associated entities

Signs displayed by **associated entities** are included within the quota that applies to the candidate or registered political party that they support.⁵



FOUR LARGE SIGNS + TWO SMALL SIGNS = QUOTA



A-Frame signs

An A-Frame sign is considered **ONE SIGN** whether each side is the same or different.⁶



ONE A-FRAME = ONE SIGN

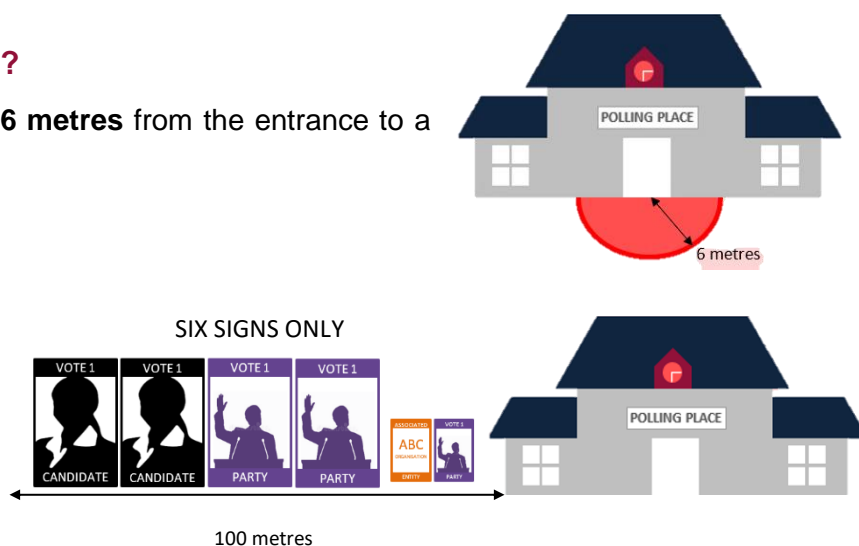
Where can I place election signs?

All election signage must be at least **6 metres** from the entrance to a building used for voting.⁷

Designated area

The designated area for a voting area extends 100 metres from the building where polling is taking place.

Candidates and parties have a quota of up to six signs in the designated signage area around the polling place.



⁴ See section 185G(1)(b)(ii) of the *Electoral Act 1992*

⁵ See section 185F(3) of the *Electoral Act 1992*

⁶ See section 185G(3) of the *Electoral Act 1992*

⁷ See section 190(1)(b) of the *Electoral Act 1992*

Election signs within the designated area at polling places do not need be accompanied by a campaign representative under the EA.

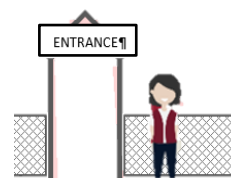
Only signage relating to a **primary election** being held at the polling place may be displayed. The election for the district in which the polling booth is located will always be considered a primary election. For a general election, the ECQ will declare which other elections are considered primary elections for each polling place where voting is taking place for more than one electoral district.

All signage displayed at an early voting (pre-poll) location must be **removed by 6pm** on the last day of early voting, even if that location is being used for voting on election day.

Note that State laws regulating election signage take precedence over council by-laws to the extent of any inconsistency between State and local laws. The ECQ is responsible for ensuring election participants comply with State laws about signs.

What can I attach election signs to?

Election signage can be stand-alone, or can be attached to a building, fence or other permanent structure so long as permission has been given by the owner **prior** to placing an election sign on private or government property.



What is not considered to be an election sign?

None of the following things are considered an election sign:

- an official sign, placed by authorised ECQ staff,
- an item of clothing being worn by a person,
- an umbrella or portable shade structure, or
- a small item, including, for example, a lapel pin, a badge, a hat, a pen or pencil, or a sticker.

ECQ staff responsibilities

Electoral Commission of Queensland staff may request the removal of any signage that does not comply with the regulations.⁸

Authorisation of election material

Candidates, political parties and third parties are also reminded that all election material and signage must be authorised during an election period. For further information refer to [Fact Sheet 16](#).

More information about election signage

If you have further questions, or would like more information, [contact the ECQ](#), by phone on 1300 881 665 or by emailing ecq@ecq.qld.gov.au.

⁸ See section 185F(4) of the *Electoral Act 1992*

HOW-TO-VOTE CARDS

How-to-Vote (HTV) cards must be approved by the ECQ for distribution on polling day. However, not all printed material is defined as a HTV card by the *Electoral Act 1992*. This factsheet will help you determine if your printed material is a HTV card that ECQ must approve before you distribute it on polling day, or if it is 'other' election material that does not require ECQ approval.

If, after reading this factsheet you determine that your printed material is not a HTV card, then you can make it available on election day without ECQ approval as long as it meets electoral advertising and authorisation requirements. For further information about electoral advertising for all election material (printed or otherwise) please see [Fact Sheet 16](#).

Definition of 'how-to-vote card'

Schedule 1 of the *Electoral Act 1992* defines how-to-vote (HTV) cards for State elections.

For full-preferential voting in a State election (where voters must number every box on the ballot paper in their preferred order), a HTV card is a card, handbill or pamphlet, for distribution on polling day, that is or includes:

- a representation of a ballot paper or part of a ballot paper; or
- something apparently intended to represent a ballot paper or part of a ballot paper; or
- lists the names of any or all of the candidates for an election with a number indicating an order of voting preference against the names of any or all of the candidates; or
- otherwise directs or encourages the making of a preference vote, (other than a first preference vote).

Printed material that does not indicate an order of voting preference may be election material, but not a HTV card. It is important to note the differences, as the rules for HTV cards differ from other election material. Election material does not require approval by the ECQ and can still be distributed at a polling booth. Note that a HTV card will still be required to carry an authorisation.

Authorisation

An authorisation must appear on each printed face of a HTV card and this must contain the name and street address of the person who authorised the card. Note that the address of the authoriser **must be the street address where the authoriser can be contacted and cannot be a PO box**.

The authorisation must appear in prominent and legible characters, in print no smaller than:

- if the card is not larger than A6 - 10 point font;
- if the card is larger than A6 but not larger than A3 - 14 point font; or
- if the card is larger than A3 - 20 point font.

Examples:

- For a registered political party or a candidate endorsed by the political party - the party's name - e.g. **'Authorised P. Smith, 100 Green Street Brisbane for [name of political party]**.
- For a candidate who is not endorsed - the candidate's name and the word 'candidate' - e.g. **'Authorised R. Jones, 1 Green Street Brisbane for R. Jones (candidate)'**.

The authoriser named on the HTV card is responsible for ensuring the HTV card is compliant with the legislated requirements under the Act and will be the ECQ's point of contact in relation to all HTV cards carrying their authorisation.

More information

For more information relating to how-to-vote cards, please visit the ECQ's website at www.ecq.qld.gov.au, call 1300 881 665, or email ecq@ecq.qld.gov.au.

Approval of HTV cards by the ECQ and distribution

HTV cards that are authorised for a registered political party, an endorsed candidate or an independent candidate for distribution on polling day must be lodged with the ECQ for approval no later than 5pm on the Friday that is seven days before the polling day.

While a HTV card must be approved by the ECQ for distribution on polling day, any political participant seeking to distribute HTV cards prior to polling day is also encouraged to lodge their HTV card with the ECQ as soon as practicable.

The authoriser of a HTV card for a candidate must lodge copies of their HTV cards with the ECQ, or with the Returning Officer in their electoral district. Registered political parties must lodge the HTV cards for their endorsed candidates at the ECQ head office in Brisbane.

Lodgement of HTV cards must include:

- The HTV lodgement form - **Form 53** for cards for a registered political party or for a candidate endorsed by a registered political party; and **Form 53B** for independent candidates' cards.
- The **required number of HTV cards** (i.e. 12 cards, plus one for each polling place in the electoral district in which they are to be distributed); and
- A **statutory declaration**, stating:
 - if related to a political party, any financial contributions received from another registered political party or another candidate, whether directly or from someone else on behalf of the party or candidate in relation to the production of the HTV card, stating who the financial contribution was received from and the nature and amount of the financial contribution;¹ or
 - if other than a candidate endorsed by a registered political party, any financial contribution received from a registered political party or another candidate, whether directly or from someone else on behalf of

the party or candidate in relation to the production of the HTV card, stating who the financial contribution was received from and the nature and amount of the financial contribution.²

A **high-quality electronic copy** of each HTV card (preferably in PDF format) should also be provided to the Returning Officer or the ECQ. This should be provided by email, memory stick or similar. The electronic proof supplied by a commercial printer will usually meet this requirement. It is in the interests of the candidate to provide a high-quality electronic copy as it will be published on the ECQ website.

Once a HTV card has been lodged with the Returning Officer for the electoral district or the ECQ head office, each HTV card will undergo a multi-step scrutiny process during which it will be assessed by the ECQ for compliance with the legislation.

The ECQ may reject the HTV card if it does not comply with the above requirements, or if it is otherwise likely to mislead or deceive voters due to its content in the way or manner of voting. The authoriser of the HTV card will receive advice that the HTV card has been accepted or rejected, and the reasons for the rejection.

Accepted cards will be made available for public inspection prior to election day at the office of the Returning Officer for the electoral district and on the ECQ's website.

If on polling day a member of the ECQ's staff reasonably suspects a HTV card being distributed has not been approved, they may require the HTV card to be produced for inspection and verification.

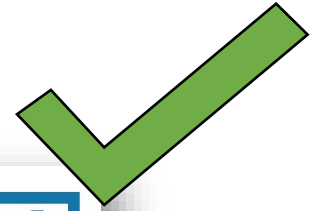
Penalties may also apply for non-compliance with the regulations governing the authorisation, display and distribution of HTV cards and other election material.

¹ See section 183(1)(b) of the *Electoral Act 1992*

² See section 183(2)(b) of the *Electoral Act 1992*

Example 1: All boxes numbered consecutively

- requires ECQ approval



HOW TO VOTE **1**

BILL BLUE

Example District

Place the number one ('1') in the square opposite the candidate of your choice.

You must number every square in the order of your preference.

- 4** GREEN, Graham
- 9** RED, Roy
- 8** YELLOW, Yasmin
- 1** BLUE, Bill
- 3** PINK, Paula
- 5** LILAC, Lou
- 7** PURPLE, Paul
- 6** GREY, Greg
- 2** BLACK, Bianca

All boxes
numbered
consecutively

This is a HOW TO VOTE card
that requires approval by ECQ.

Authorised by B Blue, 123 Example St,
Brisbane for Bill Blue (Candidate)

Example 2: Some boxes numbered consecutively

- requires ECQ approval



HOW TO VOTE **1**

BILL BLUE

Example District

Place the number one ('1') in the square opposite the candidate of your choice.

You must number every square in the order of your preference.

- ☐ GREEN, Graham
- ☐ RED, Roy
- ☐ YELLOW, Yasmin
- 1** **BLUE, Bill**
- 3** **PINK, Paula**
- ☐ LILAC, Lou
- ☐ PURPLE, Paul
- ☐ GREY, Greg
- 2** **BLACK, Bianca**

Mark all preferences in the order of your choice

Some boxes numbered consecutively


This is a HOW TO VOTE card that requires approval by ECQ.

Authorised by B Blue, 123 Example St,
Brisbane for Bill Blue (Candidate)

Example 3: Only one box numbered

- does NOT require ECQ approval

Only one box
numbered



HOW TO VOTE 1

BILL BLUE

Example District

Place the number one ('1') in the square opposite the candidate of your choice.

You must number every square in the order of your preference.

<input type="checkbox"/>	GREEN, Graham
<input type="checkbox"/>	RED, Roy
<input type="checkbox"/>	YELLOW, Yasmin
1	BLUE, Bill
<input type="checkbox"/>	PINK, Paula
<input type="checkbox"/>	LILAC, Lou
<input type="checkbox"/>	PURPLE, Paul
<input type="checkbox"/>	GREY, Greg
<input type="checkbox"/>	BLACK, Bianca

Mark all preferences in the order of your choice.

**This is ELECTION MATERIAL
that does NOT require
approval by ECQ.**

Authorised by B Blue, 123 Example St,
Brisbane for Bill Blue (Candidate)

INFORMATION FOR ASSOCIATED ENTITIES

This fact sheet relates to associated entities of registered political parties or candidates in State elections. All references to legislation are to the *Electoral Act 1992*. The information in this fact sheet does not replace legislation. If you are concerned about your obligations, you should seek independent legal advice.

There are limitations (caps) on the amount of electoral expenditure that associated entities can incur towards a State election, as well as on the value of political donations that associated entities can accept.

Associated entities need to be aware of the electoral expenditure and political donation caps that apply to the registered political party or candidate they are associated with, as the funds they receive or the expenditure they incur may impact the party or candidate.

Different caps apply to different election participants. Significant penalties apply for failure to comply with these laws.

What is an associated entity?

An **associated entity of a registered political party** is an entity which is controlled by, or operates wholly or to a significant extent for the benefit of, or for the dominant purpose of promoting:¹

- a registered political party in an election, or
- a group (i.e. two or more) of candidates endorsed by the same registered political party.

An associated entity of a registered political party does not include:

- a candidate endorsed by the political party for an election, or
- another political party that is related to a registered political party, or
- if the party is part of another entity, a federal or interstate branch or division of the other entity.

An **associated entity of a candidate** is an entity that:²

- is controlled by the candidate in relation to the election, or
- operates wholly, or to a significant extent, for the benefit of the candidate in relation to the election, or
- operates for the dominant purpose of promoting the candidate in the election.

An associated entity of a candidate does not include an associated entity of a registered political party if the entity is an associated entity of the party because:

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

An associated entity of a candidate also does not include an electoral committee, which is a committee established by a registered political party to help elect a candidate in an electoral district.³

Agents and associated entities

If a registered political party or candidate in an election has an associated entity, the agent of the party or candidate must take all reasonable steps to inform the associated entity about the obligations that apply

¹ See section 204(2)

² See section 204A(2)

³ See section 204A(4)

regarding donations, expenditure, reporting and disclosure.⁴

The agent must establish and maintain appropriate systems to support the associated entity to comply with its obligations.

Associated entities and State campaign bank accounts

An associated entity must use the registered political party's or candidate's dedicated State campaign bank account.

For more information on State campaign accounts, refer to the relevant fact sheet:

- [Fact Sheet 1 – State campaign bank account for registered political parties.](#)
- [Fact Sheet 2 – State campaign bank accounts for candidates.](#)

Electoral expenditure caps

Electoral expenditure incurred by an associated entity is taken to be incurred by the registered political party or candidate with which it is associated.

An associated entity's electoral expenditure must be paid out of the State campaign account of the party or candidate.

Any electoral expenditure incurred by the associated entity will count towards the party's or candidate's expenditure cap and will be limited under their cap.

Both the associated entity and party or candidate must ensure they do not exceed the expenditure cap collectively.

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

- [Fact Sheet 10 – Expenditure caps for registered political parties and endorsed candidates.](#)
- [Fact Sheet 11 – Expenditure caps for independent candidates.](#)

Political donations and donation caps

Political donations received by an associated entity are taken to be received by the registered political party or candidate with which it is associated.

Political donations received by an associated entity must be paid into the State campaign account of the party or candidate within five business days of the donor statement being received.

Political donations received by an associated entity will count towards the party's or candidate's donation cap and will be limited under their cap.

Both the associated entity and party or candidate must ensure they do not exceed the donation cap collectively.

For more information about political donation caps, refer to [Fact Sheet 20](#).

Disclosure obligations of associated entities

For information about an associated entity's disclosure obligations regarding gifts, loans and political donations received, refer to:

- [Fact Sheet 5 – Disclosure of gifts and loans by registered political parties.](#)
- [Fact Sheet 6 – Disclosure of gifts and loans by candidates.](#)

All associated entities must lodge an election summary return to disclose electoral expenditure incurred, even if the return is nil. For information about an associated entity's disclosure obligations regarding electoral expenditure, refer to [Fact Sheet 9](#).

All associated entities must also lodge a periodic return if they were associated with a registered political party or candidate at any time during a reporting period.⁵

For information about periodic return requirements, refer to [Fact Sheet 24](#).

⁴ See section 306B(2)

⁵ See section 294(4)



Record keeping

Associated entities must ensure they keep records for five years.

Records must be kept to demonstrate compliance with all electoral expenditure cap, political donation cap, disclosure, and State campaign account requirements, to the greatest extent practicable.

Further information can be found in [Fact Sheet 21](#).

RECORD KEEPING REQUIREMENTS

This fact sheet relates to candidates, registered political parties, associated entities, third parties and donors involved in State elections and by-elections. All references to legislation are to the *Electoral Act 1992*. The information in this fact sheet does not replace legislation. If you are concerned about your obligations, you should seek independent legal advice.

Financial and disclosure records

Candidates, registered political parties, associated entities, third parties, donors, and agents are required to keep complete and accurate records about:

- gifts made or received,
- political donations (including donor statements),
- loans,
- electoral expenditure,
- other campaign expenses,
- dedicated campaign bank accounts,
- donations made to other election participants,
- election funding claims (if applicable),
- policy development payments (if applicable),
- disclosure returns, and
- the payment, source of funding and the costs, dates, times, methods of distribution or publication of all electoral advertising.

As a guide, the following records should be kept:

- receipt books,
- invoices issued or received,
- acknowledgment books,
- deposit books,
- cheque books,
- journals,
- bank statements, and
- general ledgers.

Clear audit trails are essential to substantiate all financial transactions. Keeping detailed information and documents ensures the election participant can demonstrate that they have fully complied with their election and disclosure obligations.

All records must be in English, be accurate and be held in a way that allows them to be conveniently and properly investigated or examined by the ECQ for audit or compliance purposes.

Records may be kept in **paper or electronic form**. It is strongly recommended that a back-up copy of all electronic records is kept in a separate location at all times to ensure they can be produced to the ECQ if requested.

The records must be kept by:

- the person who makes the record, or
- the person who (with the authority of the election participant) the record is transferred to in the ordinary course of business or administration.

All records relating to an election campaign must be **kept for five years** from the day that the record is made and are subject to audits and other compliance activities conducted by the ECQ.¹

There are substantial penalties for not complying with record keeping responsibilities and obligations.

Registers

All candidates, registered political parties, associated entities and third parties are required to maintain a register of non-monetary gifts (i.e. gifts of property other than money).²

¹ See section 305D

² See section 305F

This register is required to contain:

- a description of the gift,
- the date the gift was received,
- the value of the gift,
- the relevant particulars of the person who made the gift, and
- if the gift has been disposed of, the date of the disposal and the amount received for the disposal.

Registered political parties are also required to maintain a register of members and affiliates.³ The register must contain the name of the member or current affiliate of the party.

Electoral advertising record keeping obligations

Records must be kept relating to the printing, publishing or broadcast of the advertisement or other election material and must include a copy of the advertisement or other election material.⁴

The copy may be kept and stored in hard-copy or electronically but must be provided to the ECQ if requested.

The records kept must contain:

- a description of the audience to which the advertisement or other material was distributed, published or broadcast, and
- other details about the advertisement or other material, or its distribution, publication or broadcast, required by regulation, and
- if the distribution, publication, or broadcast relates to the election for an electoral district, the name of the electoral district.

The maximum penalty for non-compliance with this requirement is 20 penalty units.

Record keeping obligations for broadcasters and publishers

Records about electoral advertising must also be kept by the broadcasters and publishers of election material and electoral advertising, and they are required to

provide the ECQ with a disclosure return containing details of each advertisement and all related transactions.

Records must be kept for five years after the day that the record is made and are subject to audits and compliance activities conducted by the ECQ. Broadcasters and publishers are also subject to penalties should they not comply with their record keeping obligations.

³ See section 305G

⁴ See section 305A

ELECTION FUNDING CLAIMS

This fact sheet relates to candidates and registered political parties who contest a State election **after the 2020 State general election**. All references to legislation are to the *Electoral Act 1992*. The information in this fact sheet does not replace legislation. If you are concerned about your obligations, you should seek independent legal advice.

Eligible registered political parties and candidates in State elections can apply for the reimbursement of their electoral expenditure. This is referred to as 'election funding' and is calculated based on first preference votes received.

Eligibility

A candidate is eligible to receive election funding if they receive at least 4% of the total number of formal first preference votes in their electoral district.¹

A registered political party is eligible to receive election funding if a candidate who it endorsed for the election receives at least 4% of the total number of formal first preference votes in their electoral district.²

Amounts payable

The amount of election funding that will be paid to eligible candidates and registered political parties will be **the lesser of** the following:

- the election funding rate multiplied by each first preference vote received by eligible candidates, or
- the amount of electoral expenditure claimed that is accepted by the ECQ.

Election funding rates

The election funding rates state elections and by-elections held during the 2023/24 financial year are:

- \$3.223 for candidates per formal first preference vote, and
- \$6.445 for registered political parties per formal first preference vote for each eligible candidate.

Election funding rates are recalculated on 1 July each year.

Electoral expenditure

Election funding can only be claimed for expenses which are considered electoral expenditure.

Refer to [Fact Sheet 8](#) for information about what is and is not electoral expenditure.

Claimable expenditure can be incurred at any time. However, a direct relationship showing how the expenditure relates to a campaign purpose for the election must be demonstrated.

Goods which are purchased for the intention of being on-sold as merchandise (e.g. to raise funds for a political party) are not considered to be for a campaign purpose so far as making an election funding claim is concerned.

Making a claim

To submit a claim for election funding, the party's agent, candidate, or candidate's agent must lodge the claim within 20 weeks after election day by completing the relevant form:

- [Form QSG14A](#) (political parties), or
- [Form QSG14B](#) (candidates).

What to include in a claim

The electoral expenditure for which funding is being sought must be itemised in the claim. Each claimed item must be supported by documentation. **Electronic copies of all records are preferred.**

Tax invoices must be dated, show the recipient details and include a description of

¹ See section 224

² See section 223

the goods or services provided. Purchase orders and order requisitions will not be accepted.

Claims for expenditure for the production, distribution, or publishing/broadcasting of advertisements and election material (e.g. newspaper advertisements, flyers, and pamphlets) must include a copy of the advertisement or election material.

All supporting documentation must be legible and clearly specify which item of expenditure it refers to. Claims for items where there is no clear link or explanation of how the item related to an election will **not** be accepted.

Determining a claim

The ECQ will generally approve a claim if:

- the claim is for electoral expenditure, and
- the electoral expenditure was incurred for the election, and
- the registered political party or candidate is entitled to the claim.

The ECQ will generally reject a claim if the item:

- claimed does not meet the definition of electoral expenditure, or
- is not electoral expenditure that was incurred by the registered political party or candidate for the election, or
- is not substantiated by supporting documentation which satisfies the ECQ, or
- exceeds the maximum entitlement.

Seeking a review of a claim outcome

If the ECQ refuses a claim, the candidate or party agent making the claim will be advised of the outcome in writing, as well as the reasons why the claim was refused.

The agent of the party or candidate may apply in writing to request the ECQ reconsider a rejected item. Applications must be made within 28 days after the candidate or agent is notified the claim is rejected.

Reconsideration of a claim

The ECQ will reconsider a claim and provide the party agent or candidate with a notice stating the decision on the reconsideration and the reasons for the decision.

Receiving a payment

A claim by an independent candidate will be paid to the candidate's State campaign account.

A claim by an agent of a registered political party will be paid to the party's State campaign account.

A claim by an endorsed candidate will be paid to the candidate's State campaign account unless the candidate has directed the ECQ to make the payment to the registered political party. Payment directions are optional and may be made when the candidate's dedicated State campaign bank account details are provided to the ECQ.

Record keeping

Records in relation to a claim for election funding must be kept and made available to the ECQ for inspection for five years. Failure to keep relevant election records may incur a maximum penalty of 20 penalty units for each offence.

Refer to [Fact Sheet 21](#) for further information about record keeping requirements.

Examples of what can be claimed as electoral expenditure:

- Newspaper advertising.
- Radio advertising.
- Television advertising.
- Social media advertising e.g., paying for post boosts.
- Graphic design for campaign advertising.
- Cost of producing advertising.
- Cost of displaying advertising e.g., billboards, cinema.
- Printing costs for election material.
- Delivery costs for distributing election material.
- Vehicle signage.
- Campaign banners and bunting.
- Printing of candidate business cards (if specifically for campaign).
- Campaign website design, hosting fees, domain name.
- Campaign photography e.g., candidate headshots for use in advertising.
- Election-specific clothing, including branded T-shirts and caps for campaign workers.
- Branded marquee or shade structure.
- Stakes (e.g. for road signage).
- Research/opinion poll-related costs.
- Provision of data or fees for consultants for a contracted service that is related to one of the activities listed above. (Note that consultant fees are considered electoral expenditure, however, wages for campaign staff are not).

Examples of what cannot be claimed as electoral expenditure:

- Minor consumables (e.g. screws, washers, zip ties, etc.)
- Candidate nomination fees.
- Political party memberships and fees.
- Coffee, snacks, food, and drinks.
- Alcohol.
- Gifts or donations.
- Memberships, subscriptions, bank fees.
- Goods or merchandise purchased for the intention of on-selling for fundraising purposes.

- Gift cards, or expenses paid by gift cards.
- Stationery, office supplies, printer consumables.
- Lease of PO box.
- Penalties, fines, late fees, or administration fees.
- Wages for campaign workers.
- Legal fees.
- Insurance.
- Non-branded clothing.
- Dry cleaning.
- Mobile phone usage/call costs.
- Newspapers or magazines.
- Capital expenditure e.g., purchase of cars, trailers, phone handsets and accessories, eskies, microphones, bikes, fixtures/modifications to cars/bikes, drones, cameras, office equipment and office furniture.
- IT equipment - laptops, printers, hard drives, and other accessories.
- Thank you-gifts for volunteer workers.
- Office rent and utilities.
- Market stall fees for campaigning.
- Tickets to non-election related events.
- Candidate or campaign launch event or party.
- Meals while campaigning.
- Catering for public campaigning event e.g., barbeque for constituents.
- Costs for spouses, family members or guests who are participating in campaigning.
- After-parties or celebrations after polling closes.
- After polling day expenditures e.g., thank you cards for constituents.
- Expenses already claimed for other elections.
- Items that exceed the maximum entitlements.
- Items that are not substantiated by supporting documentation.
- Endorsed candidates cannot claim for the same expenditure that is being claimed by their party.

APPROVED STATEMENTS FOR POLITICAL DONATION RECEIPTS

This fact sheet relates to registered political parties and State election candidates who accept political donations. The information in this fact sheet does not replace legislation. If you are concerned about your obligations, you should seek independent legal advice.

The *Electoral Act 1992* requires registered political parties, candidates, and associated entities to provide donors (who make political donations) with a receipt.¹

This receipt must include an ECQ-approved statement.² The statement will vary depending on who has received the political donation.

This Fact Sheet contains the approved statements for each electoral participant.

Approved statement for use by registered political parties

This gift has been accepted as a political donation. It is an offence to make political donations totalling more than \$4,000 to, or for the benefit of, the same registered political party between 1 July 2022 and 25 November 2024. If you have already made \$4,000 in political donations to this political party during that period, you must not make further political donations to this registered political party. If you believe you have exceeded the \$4,000 political donation cap, you may request a refund of the excess political donation within six weeks of the gift being made. Alternatively, we may refund you the excess amount within that timeframe, to avoid breaching the donation cap laws.

Approved statement for use by endorsed candidates (including electoral committees established by a registered political party)

This gift has been accepted as a political donation. It is an offence to make political donations totalling more than \$6,000 to, or for the benefit of, candidates endorsed by the same registered political party, during a candidate's donation cap period. If you have already made \$6,000 in political donations to endorsed candidates of the same registered political party during that period, you must not make further political donations to candidates endorsed by the party. If you believe you have exceeded the \$6,000 political donation cap, you may request a refund of the excess political donation within six weeks of the gift being made. Alternatively, a candidate (or candidates) may refund you the excess amount within that timeframe, to avoid breaching the donation cap laws.

Approved statement for use by independent candidates

This gift has been accepted as a political donation. It is an offence to make political donations totalling more than \$6,000 to, or for the benefit of, an independent candidate for an election, during a candidate's donation cap period. If you have already made \$6,000 in political donations to me during that period, you must not make further political donations to that same candidate. If you believe you have exceeded the \$6,000 political donation cap, you may request a refund of the excess political donation within six weeks of the gift being made. Alternatively, I may refund you the excess amount within that timeframe, to avoid breaching the donation cap laws.

¹ See section 258

² See section 258(2)(c)



Approved statement for use by associated entities of a registered political party

This gift has been accepted as a political donation. As an associated entity, we are treated as being part of <<<NAME OF ASSOCIATED POLITICAL PARTY>>>. Because of this, it is an offence to make political donations totalling more than \$4,000 to, or for the benefit of, us or our associated registered political party between 1 July 2022 and 25 November 2024. If you have already made \$4,000 in political donations during that period, you must not make further political donations. If you believe you have exceeded the \$4,000 political donation cap, you may request a refund of the excess political donation within six weeks of the gift being made. Alternatively, we may refund you the excess amount within that timeframe, to avoid breaching the donation cap laws.

Approved statement for use by associated entities of a candidate

As an associated entity of <<NAME OF CANDIDATE>>, we are treated as one entity. Because of this, it is an offence to make political donations totalling more than \$6,000 to, or for the benefit of, us, <<NAME OF CANDIDATE>>, or any other candidate endorsed by <<NAME OF REGISTERED POLITICAL PARTY>> during a candidate's donation cap period. If you have already made \$6,000 in political donations during that period, you must not make further political donations. If you believe you have exceeded the \$6,000 political donation cap, you may request a refund of the excess political donation within 6 weeks of the gift being made. Alternatively, the associated entities (or entities) or candidate (or candidates) may refund you the excess amount within that timeframe, to avoid breaching the donation cap laws.