



Election & Disclosure Obligations Third Parties

FOR LOCAL GOVERNMENT ELECTIONS

Handbook 3



**Electoral
Commission**
QUEENSLAND



Contents

1. Introduction	3
How to use this handbook	3
2. Overview of disclosure obligations	5
What is a third party?	5
What is the disclosure period for third parties?	6
2020 Local Government Quadrennial Election	6
The Electronic Disclosure System	6
3. Disclosure of political expenditure	7
What is political expenditure?	7
Who needs to disclose political expenditure?	7
What needs to be disclosed?	8
When does it need to be disclosed?	9
How does it need to be disclosed?	9
4. Disclosure of gifts received	10
Who needs to disclose gifts received?	10
What needs to be disclosed?	10
When does it need to be disclosed?	11
How does it need to be disclosed?	11
5. Election summary return	12
Who needs to give an election summary return?	12
What needs to be disclosed?	12
When does it need to be disclosed?	12
How does it need to be disclosed?	12
6. Electoral expenditure	13
What is electoral expenditure?	13
When is electoral expenditure incurred?	13
Are there any additional requirements around election advertising?	14
7. Gifts	16
What is a gift?	16
How is a gift valued?	16
Are any gifts prohibited?	17
Penalties related to prohibited donations	17
8. Relevant details and source of gifts	18



Who needs relevant details?	18
What are the relevant details?	18
Source of gifts and loans	20
9. Notification requirements	21
Notice to donors	21
Notice to recipients	21
Notice to public	22
10. Record keeping	24
11. Compliance	25
12. Help and support	26
13. Contact us	26
14. Glossary	27
Appendix A: Sample Notice from Donors to Recipients	35
Appendix B: Sample Notice from Recipients to Donors	40
Appendix C: Sample Public Notice	41



1. Introduction

This handbook is issued by the Electoral Commission of Queensland (ECQ) to provide guidance to third parties participating in local government elections in complying with their disclosure obligations under the *Local Government Electoral Act 2011* (LGEA). In providing this information, the ECQ seeks to ensure the integrity of Queensland's electoral processes, and ensure all electoral participants have adequate information to enable them to comply with their legislated obligations and responsibilities.

For the 2020 Local Government Quadrennial Election, third parties will have additional disclosure obligations under the LGEA. Third parties must ensure they are fully aware of their obligations. Being unfamiliar with the relevant legislative obligations will not be accepted as an excuse for non-compliance

All disclosure returns to be given to the ECQ should be lodged through the Electronic Disclosure System (EDS), available at disclosures.ecq.qld.gov.au. In addition to disclosure obligations, this handbook provides third parties with information about other important obligations under Queensland's electoral legislation.


Amendments to the LGEA mean that there are now new offences applicable to all electoral participants. The ECQ can undertake a range of actions to ensure and enforce compliance. These may include issuing fines, commencing prosecution, or undertaking compliance reviews (audits).

Under the provisions of the LGEA, the Prohibited Donors Scheme prohibits property developers, industry representative organisations and their close associates from making political donations to local government electoral participants.

How to use this handbook

This handbook consists of several parts:

- Section 2 provides an overview of financial disclosure obligations for third parties.
- Sections 3 - 5 provide detailed information about the disclosure of political expenditure (including donations made to candidates, groups, parties, and other entities), the disclosure of gifts received and giving election summary returns.
- Sections 6 - 8 explain key concepts such as electoral expenditure, gifts and relevant details of gifts to be disclosed.
- Section 9 provides information about the notification obligations of third parties who make or receive a gift.
- Section 10 outlines essential record keeping requirements to meet election and disclosure obligations.
- Section 11 outlines the monitoring and compliance activities undertaken by the ECQ.

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- Sections 12 - 13 provide information on where to find more information and how to contact the ECQ for help and support.

Third parties and donors should familiarise themselves with all sections of the handbook. Third parties and donors may also wish to regularly refer to this handbook to ensure all election and disclosure obligations are being met.

Assistance and Enquiries

The ECQ's Funding, Disclosure & Compliance Division 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. Third parties should seek their own legal advice if they are in doubt about how the law treats their particular circumstances.

2. Overview of disclosure obligations

Third parties participating in local government elections may have financial disclosure obligations under the LGEA, including the requirement to give a disclosure return to the ECQ for:

- political expenditure incurred of \$500 or more (see *Section 3 - Disclosure of political expenditure*);
- gifts received of \$500 or more that enabled political expenditure (see *Section 4 - Disclosure of gifts received*); and
- total expenditure incurred and/or total gifts received (see *Section 5 - Election summary return*).

What is a third party?

For a local government election, a third party means an entity other than:

- a registered political party, an associated entity or a candidate;
- a person who is a member of a committee for the election of a candidate or a group of candidates; or
- a person who is a member of a committee for the election of an endorsed candidate, if the committee is part of the endorsing registered political party.

Generally, if you make a donation to a candidate, group of candidates, registered political party, or another entity participating in a local government election, you will be considered a third party. Similarly, if you incur expenditure to place an advertisement which advocates a vote, you will be considered a third party.

Examples of third parties in a local government election

Example 1

A person who makes a \$500 gift to a candidate in the election.

Example 2

A public interest group that pays for a \$1,000 newspaper advertisement to support a group of candidates in the election.

Example 3

An activist who pays \$500 to distribute material that advocates a vote against a political party in the election.

Example 4

An advocacy group that uses gifts it has received to fund a \$10,000 campaign to promote a particular issue in the election.

What is the disclosure period for third parties?

The disclosure period for third parties is the period that:

- starts 30 days after polling day for the last quadrennial election; and
- ends 30 days after polling day for the current election.

This means that once political expenditure of \$500 or more is incurred during this period, all political expenditure must be disclosed. For gifts received, once the threshold of \$500 has been met for gifts from any one entity during this period, all gifts from the entity must be disclosed.

2020 Local Government Quadrennial Election

Third parties will have transitional requirements for the 2020 Local Government Quadrennial Election following amendments made to the LGEA.

Third parties that incur electoral expenditure of \$500 or more between 1 May 2019 and the commencement of the new laws on 20 January 2020 are required to disclose this expenditure in a return to the Electoral Commission of Queensland within 14 days of the commencement of the new laws. The due date for transitional disclosure returns is 3 February 2020.

Following the transitional arrangement, the disclosure period for the 2020 Local Government Election will begin on 20 January 2020 and end 30 days after election day (i.e. 27 April 2020).

Refer to [Fact Sheet 10 - Transitional Disclosure Returns](#) on the ECQ website for more information.

The Electronic Disclosure System

Under Queensland's electoral legislation, the ECQ is required to ensure that disclosures are published and made available for public view.

Disclosure returns are to be lodged by all electoral participants via the ECQ's EDS - disclosures.ecq.qld.gov.au.

Refer to *Section 12 - Help and support* for instructions on how to register and lodge returns in the EDS as a candidate or on behalf of a group of candidates.

3. Disclosure of political expenditure

What is political expenditure?

A third party incurs political expenditure if they:

- incur **electoral expenditure**; or
- make a **gift** (donation) to or for the benefit of:
 - a candidate;
 - a group of candidates;
 - a political party; or
 - another third party on the understanding that the recipient will use the gift to incur political expenditure.

Further information about what constitutes electoral expenditure can be found in *Section 6 - Electoral expenditure*. Further information about what constitutes a gift can be found in *Section 7 - Gifts*.

Who needs to disclose political expenditure?

Third parties that incur \$500 or more in political expenditure during their disclosure period for an election must give the ECQ disclosure returns about each amount of expenditure incurred.

The \$500 threshold for reporting political expenditure is cumulative, meaning it does not matter whether the expenditure was incurred in small amounts or all at once. Further, it does not matter whether the expenditure was incurred in the form of gifts made or electoral expenditure incurred; both amounts count towards the \$500 disclosure threshold.

Examples of third parties that must give a return for political expenditure for a local government election

Example 1

Third Party A pays \$500 to broadcast a political advertisement on the radio during the election period. Because the total expenditure incurred is \$500 or more, Third Party A must give a return for political expenditure, disclosing the details of the electoral expenditure incurred.

Example 2

Third Party B makes a \$300 gift to Candidate C, followed by a \$100 gift to Political Party D and a \$200 gift to Third Party E. Because Third Party B has made gifts totalling \$500 or more, Third Party B is required to lodge three returns for political expenditure, disclosing the details of the three gifts.

Example 3

Third Party C makes a \$100 gift to Candidate F, and places a political advertisement valued at \$1,000 in the local newspaper. Because Third Party C has made a gift and incurred electoral expenditure, which collectively totals \$500 or more, Third Party C is required to lodge two returns: one for the gift made, and the other for the electoral expenditure incurred.


Example 4

Third Party D pays \$1,000 to carry out an opinion poll for the dominant purpose of indirectly opposing the election of a candidate. Third Party D gives a return for political expenditure, disclosing the details of the electoral expenditure incurred. Third Party D then makes a \$50 gift to Group G. Because Third Party D has already reached the \$500 threshold for political expenditure, Third Party D is required to lodge a return for political expenditure, disclosing the details of the gift.

What needs to be disclosed?

When lodging a return for electoral expenditure incurred, third parties will need to disclose:

- their name and address;
- the name and business address of the supplier of the goods or services to which the expenditure relates (this will not be published);
- a description of the goods or services;
- the value of the goods or services;
- the date the goods or services were provided;
- the purpose of obtaining the goods or services;
- if the expenditure was incurred to benefit, support or oppose a candidate, group or political party in the election; and
- if the expenditure was incurred to support or oppose an issue in the election.



When lodging a return for a gift made to an election participant, third parties will need to disclose:

- the third party's name and address;
- the type of gift (e.g. monetary gift, gift-in-kind, fundraising contribution, etc.);
- the name of the gift recipient;
- a description of the gift;
- the value of the gift;
- the date the gift was made
- the purpose of the gift; and
- if the gift was made to support or oppose an issue in the election.

Third parties are also required to give an election summary return to the ECQ after election day that states the total amount of political expenditure incurred during the disclosure period for the election (see *Section 5 - Election summary return*).

When does it need to be disclosed?

Third parties must give a return about each amount of expenditure incurred within 7 business days of the \$500 threshold being met. Any subsequent items of political expenditure must be disclosed within 7 business days of being incurred, regardless of the value of the expenditure.

In addition, all third parties must lodge an election summary return within 15 weeks after the election. This return must state the total amount of political expenditure incurred (see *Section 5 - Election summary return*).

How does it need to be disclosed?

Returns must be lodged online via the ECQ's EDS, available at disclosures.ecq.qld.gov.au. Refer to *Section 12 - Help and support* for instructions on how to register and lodge returns in the EDS as a representative of a third party.

Penalty for failure to give a return within the time required

A person must give a return within the time required by the LGEA. The maximum penalty for non-compliance, is 20 penalty units (\$2,669 as at 1 July 2019). The ECQ has the power to issue a penalty infringement notice (a fine) for 2 penalty units.

Penalty for knowingly giving a return that contains false or misleading particulars

A person must not give a return that contains particulars that are, to their knowledge, false or misleading. Non-compliance carries a maximum penalty of 100 penalty units (\$13,345 as at 1 July 2019).

4. Disclosure of gifts received

Who needs to disclose gifts received?

Third parties that receive a gift of \$500 or more from another third party during their disclosure period for an election are required to give the ECQ a return if they use all or part of the gift to incur or reimburse political expenditure for the election.

A gift is defined as the disposition of property, or provision of a service, for no consideration or inadequate consideration (further information is provided in *Section 7 - Gifts*).

Political expenditure includes expenditure incurred in the form of gifts made to candidates, groups of candidates, political parties or other third parties, or electoral expenditure (further information is provided in *Section 3 - Disclosure of political expenditure*).

The \$500 threshold for reporting a gift received is cumulative, meaning it does not matter whether it was received in small amounts from the same entity or all at once.

Examples of third parties that must give a return for gifts received that enabled political expenditure in a local government election

Example 1

Third Party A receives a gift of \$500 from Third Party B. Third Party A uses the \$500 to place a political advertisement in a newspaper. As Third Party A received a gift of \$500 or more and used that gift to incur political expenditure, Third Party A is required to lodge a return disclosing the details of the gift.

Example 2

Third Party C receives a gift of \$100 from Third Party D, followed by another two gifts from Third Party D valued at \$200 and \$300 respectively. Third Party C uses the first \$100 to make a gift to a group of candidates in the election. As Third Party C received gifts from Third Party D totalling \$500 or more, and Third Party C used part of the gifts to incur political expenditure, Third Party C is required to lodge a return disclosing the details of the three gifts.

What needs to be disclosed?

When lodging a return for gifts received, third parties will need to disclose the relevant details of the gifts (further information is provided in *Section 8 - Relevant details of gifts*).

An election summary return is also required to be given to the ECQ within 15 weeks after election day (further information is provided in *Section 5 - Election summary return*).

When does it need to be disclosed?

Returns about gifts received must be given to the ECQ within 7 business days of the \$500 threshold being reached. Any subsequent gifts received from the same entity must be disclosed within 7 business days, regardless of value.

In addition, all third parties must lodge an election summary return within 15 weeks after the election. This return must state the total value of all gifts received, and the number of entities which made those gifts (see *Section 5 - Election summary return*).

How does it need to be disclosed?

Returns must be lodged online via the ECQ's EDS, available at disclosures.ecq.qld.gov.au. Refer to *Section 12 - Help and support* for instructions on how to register and lodge returns in the EDS as a representative of a third party.

Penalty for failure to give a return within the time required

A person must give a return within the time required by the LGEA. The maximum penalty for non-compliance, is 20 penalty units (\$2,669 as at 1 July 2019). The ECQ has the power to issue a penalty infringement notice (a fine) for 2 penalty units.

Penalty for knowingly giving a return that contains false or misleading particulars

A person must not give a return that contains particulars that are, to their knowledge, false or misleading. Non-compliance carries a maximum penalty of 100 penalty units (\$13,345 as at 1 July 2019).

5. Election summary return

Who needs to give an election summary return?

Any third party that is required to give the ECQ a return about political expenditure or gifts received must also give an election summary return after the election. Other electoral participants, such as registered political parties and candidates, also have this obligation.

What needs to be disclosed?

When lodging an election summary return, third parties will need to disclose:

- the total amount of political expenditure the third party incurred;
- the total value of all gifts received by the third party (including gifts under \$500); and
- the number of entities that made the gifts.

When does it need to be disclosed?

Third parties must give their election summary return to the ECQ within 15 weeks after election day for the election.

How does it need to be disclosed?

Returns must be lodged online via the ECQ's EDS, available at disclosures.ecq.qld.gov.au. Refer to *Section 12 - Help and support* for instructions on how to register and lodge returns in the EDS as a representative of a third party.

Penalty for failure to give a return within the time required

A person must give a return within the time required by the LGEA. The maximum penalty for non-compliance, is 20 penalty units (\$2,669 as at 1 July 2019). The ECQ has the power to issue a penalty infringement notice (a fine) for 2 penalty units.

Penalty for knowingly giving a return that contains false or misleading particulars

A person must not give a return that contains particulars that are, to their knowledge, false or misleading. Non-compliance carries a maximum penalty of 100 penalty units (\$13,345 as at 1 July 2019).

6. Electoral expenditure

What is electoral expenditure?

Electoral expenditure is a form of political expenditure required to be disclosed by third parties in accordance with *Section 3 - Disclosure of political expenditure*.

It consists of expenditure incurred on any of the following:

- broadcasting a political advertisement;
- publishing a political advertisement in a journal (e.g. newspaper, magazine or other periodical);
- publishing a political advertisement on the internet;
- displaying a political advertisement at a place of entertainment (e.g. theatre);
- producing and distributing any of the political advertisements mentioned above;
- producing and distributing other material that advocates a vote for or against a candidate, group of candidates or registered political party, and is required to include an authorisation; or
- carrying out an opinion poll or other research relating to the election if the dominant purpose of the opinion poll or research is to, directly or indirectly -
 - promote or oppose the election of a candidate or group of candidates
 - promote or oppose a registered political party in relation to the election; or
 - otherwise influence voting at the election.


A political advertisement is any advertisement that advocates a vote for or against a candidate, group of candidates or registered political party.

Material requiring an authorisation is any advertisement, handbill, pamphlet, or notice which is able or intends to influence an elector about voting at an election or affect the result of the election.

When is electoral expenditure incurred?

Electoral expenditure is incurred when the goods or services are delivered or received or, in the case of political advertising, when the advertisement is broadcast, published or posted online. Electoral expenditure may be incurred at any time, including before, during or after the election.

In some cases, an electoral participant may operate on a 'purchase order' basis, where the exact cost of advertising is not known until after the advertisements have run. For example, a campaigner may arrange for a package of advertisements to run during the election period, with the final cost being unknown until after the advertisements have run. In this case, the invoice for the exact cost would be issued at a later time.



The ECQ recommends lodging a return for the maximum amount of the purchase order at the time that the expenditure is incurred (which is when the advertisements are published, broadcast or posted) and then seeking an amendment to that return once the exact amount is known.

Are there any additional requirements around election advertising?

Authorisation

During the election period for an election, an authorisation must be included on any advertisement, handbill, pamphlet or notice that is able to, or intended to, influence an elector about voting, or affect the result of the election.

The authorisation must state the name and address (other than a post office box) of the person who authorised the election material.

Authorisations should be legible on the election material and delivered in the same manner as the rest of the election material (for example, a spoken video must have a spoken authorisation at its end).

Electoral participants may wish to refer to the Office of the Independent Assessor's publication '*Your Social Media and You: A guide for elected council members in Queensland*', available here: <https://oia.qld.gov.au/resources/oia/for-councillors/your-social-media-and-you.pdf> .

While much of the guide is specific to sitting councillors, some sections that deal with social media requirements during an election period could provide useful information and tips other electoral participants may wish to adopt.

Penalty for failure to authorise election material

Non-compliance by an individual carries a maximum penalty of 20 penalty units (\$2,699 as at 1 July 2019) or 85 penalty units (\$11,343 as at 1 July 2019) for a corporation. The ECQ can also issue a penalty infringement notice (a fine) for 2 penalty units (for an individual) or 8 penalty units (for a corporation).



Misleading electors

During the election period for an election, a person must not print, publish, distribute, broadcast or post online anything that:

- is intended or likely to mislead an elector about the ways of voting at the election; or
- represents a ballot paper for use in the election and is likely to induce an elector to cast an informal vote.

Penalty for misleading electors

Non-compliance carries a maximum penalty of 40 penalty units (\$5,338 as at 1 July 2019).

7. Gifts

What is a gift?

The making of a gift is a form of political expenditure required to be disclosed by third parties, as outlined in *Section 3 - Disclosure of political expenditure*. Third parties may also be required to disclose the receipt of a gift, as outlined in *Section 4 - Disclosure of gifts received*.

A gift, also known as a donation, is the disposition of property, or the provision of a service, for no consideration or inadequate consideration. Gifts can include those received from friends, family, or other persons or businesses who have a personal relationship with the recipient, if received in support of an election campaign.

A gift can be:

- monetary or non-monetary;
- services provided at no or below cost;
- uncharged interest on a loan; or
- any part of a fundraising contribution that exceeds \$200.

A fundraising contribution is the amount paid as a contribution, entry fee or other payment to entitle someone to participate in or benefit from a fundraising venture or function. This could include a raffle ticket, an amount paid at an auction, or amount paid for fundraising merchandise.

A gift does not include:

- volunteer labour (e.g. a family member handing out flyers on election day);
- the incidental use of a volunteer's vehicle or equipment;
- a fundraising contribution of \$200 or less;
- membership fees paid to a political party;
- property transferred under a will; or
- a gift made in a private capacity that is for the personal use of the recipient and not for any election-related purpose. If, however, any part of this gift is property or a service used in support of an election campaign, it will be considered a gift and must be disclosed.

How is a gift valued?

Gifts are to be valued as follows:

- if the gift is money - the amount of money;
- if the gift is property other than money - the market value of the property;
- if the gift is the provision of a service - the amount that would reasonably be charged for providing the service if the service were provided on a commercial basis; or
- if the gift is a fundraising contribution - the amount of the contribution.

Are any gifts prohibited?

Prohibited Donor Scheme

Gifts or loans made by property developers, their close associates, or industry representative organisations, to or for the benefit of an entity is prohibited if the gift/loan is to enable the entity (directly or indirectly) to make a gift to a political party, a councillor, a candidate or group of candidates in an election. Penalties apply to both the donor and the recipient of any unlawful donation or loan.

Penalties related to prohibited donations

A person must not accept a political donation from a property developer or their close associates or solicit a person to make a political donation. The maximum penalty for non-compliance is 400 penalty units (\$53,380 as at 1 July 2019) or 2 years imprisonment.

A prohibited donor must not make a political donation or solicit a person to make a donation on behalf of a prohibited donor. The maximum penalty for non-compliance is 400 penalty units (\$53,380 as at 1 July 2019) or 2 years imprisonment.

A person must not knowingly participate in a scheme to circumvent a prohibition on political donations. The maximum penalty for non-compliance is 1,500 penalty units (\$200,175) or 10 years imprisonment.

For further information about the Prohibited Donor Scheme, refer to the ECQ's website at www.ecq.qld.gov.au.

Anonymous Gifts

Accepting gifts or loans where the relevant details are not known is also prohibited. Refer to *Section 8 – Relevant details and source of gifts*. The ECQ could recover these gifts as a debt owing to the State.

8. Relevant details and source of gifts

Who needs relevant details?

Third parties that *receive* gifts of \$500 or more and use the gifts to incur or reimburse political expenditure are required to disclose the relevant details of the gift to the ECQ (further information about the return is provided in *Section 4 - Disclosure of gifts received*). If a third party recipient does not have, or is unwilling to collect the relevant details of the gift they are receiving, consideration should be given to refusing the gift.

Third parties that *make* gifts or loans of \$500 or more must notify the recipient of the gift or loan of the relevant details as outlined below. The recipient may refuse to accept the gift or loan unless they know these details (further information about notification requirements are provided in *Section 9 - Notification requirements*).

The ECQ recommends third parties obtain and provide notices in writing for record keeping purposes. The ECQ has developed sample notices which third parties can use. Refer to *Appendix A - Sample Notice from Donors to Recipients*, and *Appendix B – Sample Notice from Recipients to Donors*. Editable versions of the sample notices can also be downloaded at www.ecq.qld.gov.au/candidates-and-parties/handbooks-and-forms.

What are the relevant details?

When giving or receiving a gift, the relevant details a third party is required to give or collect (and later disclose to the ECQ) will differ depending on the type of entity that made the gift. For all types of entities, the following relevant details are required to be disclosed:

- the value of the gift;
- the date on which the gift was made;
- if the person making the gift has an interest in a local government matter that is greater than that of other persons in the local government area -
 - that fact; and
 - the nature of the person's interest;
- if the gift is made by an entity that is not the source of the gift/loan -
 - that fact; and
 - the relevant details for the entity that is the source of the gift.

In addition to the above, the following relevant details are required to be disclosed, based on the type of entity that made the gift:

Type of entity that made the gift	Relevant details
Individual	<ul style="list-style-type: none">• the individual's name;• the individual's residential or business address;• the individual's occupation; and

	<ul style="list-style-type: none"> • if the individual is employed, carries on a business, or is otherwise engaged in an industry - the industry in which the individual is employed, carries on a business, or is otherwise engaged.
Corporation	<ul style="list-style-type: none"> • the corporation's name; • the names and residential or business addresses of the directors or members of the executive committee of the corporation; • if the corporation has a holding company - the names and residential or business addresses of the directors or members of the executive committee of the holding company; and • a description of the type of business the corporation carries on
Unincorporated association (excluding registered industrial organisations)	<ul style="list-style-type: none"> • the association's name; and • the names and residential or business addresses of the members of the executive committee of the association
Registered industrial organisation	<ul style="list-style-type: none"> • the organisation's name; and • the organisation's address
Trust fund / foundation	<ul style="list-style-type: none"> • the names and residential or business addresses of the trustees of the fund or other persons responsible for the funds of the foundation; • the name or other description of the trust fund or foundation; and • if the gift is given out of a trust account of a lawyer or accountant under the instructions of a person who is in substance the giver of the gift or lender - the name and residential or business address of the person who gave the instruction.
If none of the above	<ul style="list-style-type: none"> • the name and residential or business address of the person

If a third party is giving a loan to a candidate, group of candidates, or registered political party, the relevant details include the terms of the loan.

Penalty for failure to obtain information for a return

A person must take all reasonable steps to obtain the particulars required to complete a return and complete the return to the extent practicable. Non-compliance carries a maximum penalty of 20 penalty units (\$2,669 as at 1 July 2019).

Source of gifts and loans

The LGEA requires all gift recipients to disclose the source of the gifts and loans they receive.

If an entity receives a gift from another entity, then uses that gift to give a candidate or group of candidates a gift or loan, they must disclose the name and address of the source to the recipient of the gift or loan. The recipient must then disclose the source of the gift or loan in their disclosure return via the ECQ's EDS.

Who is the source of a gift or loan?

An entity is the source of a gift or loan (ultimate gift or loan) made to another entity (the ultimate recipient) if -

- the entity makes a gift or loan (the first gift or loan) to another entity (the first recipient); and
- the entity's main purpose in making the first gift or loan is to enable (directly or indirectly) the first recipient, or another person, to make the ultimate gift or loan to the ultimate recipient; and
- the first recipient, or another person, makes the ultimate gift or loan to the ultimate recipient; and
- the first gift or loan enabled (directly or indirectly) the first recipient, or another person, to make the ultimate gift or loan.

Who has to disclose the source of a gift or loan?

Candidates and groups of candidates in local government elections are required to disclose the name and address of the source of the gift or loan when lodging returns with the ECQ.

9. Notification requirements

Notice to donors

If a third party receives a gift of \$500 or more that enables them to incur, or reimburses, political expenditure, the third party must give the donor a notice that states that the donor may be required to give a return to the ECQ. This notice must be given within 7 business days of receiving the gift.

A sample notice is available in *Appendix B – Sample Notice from Recipients to Donors*. An editable version can also be downloaded at www.ecq.qld.gov.au/candidates-and-parties/handbooks-and-forms.

Notice to recipients

If a third party makes a gift or loan of \$500 or more to a candidate, a group of candidates, a registered political party or another third party participating in a local government election, the third party must give the recipient a written notice about the gift or loan.

The notice must state:

- the **relevant details** of the gift or loan (see *Section 8 - Relevant details of gifts*); and
- if the third party is not the **source** of the gift or loan -
 - that fact; and
 - the relevant details for the entity that is the source of the gift or loan.

An entity is the source of a gift or loan (ultimate gift or loan) made to another entity (the ultimate recipient) if-

- the entity makes a gift or loan (the first gift or loan) to another entity (the first recipient); and
- the entity's main purpose in making the first gift or loan is to enable (directly or indirectly) the first recipient, or another person, to make the ultimate gift or loan to the ultimate recipient; and
- the first recipient, or another person, makes the ultimate gift or loan to the ultimate recipient; and
- the first gift or loan enabled (directly or indirectly) the first recipient, or another person, to make the ultimate gift or loan.

The notice must be given to the recipient at the time the gift or loan is made to them. A sample notice is available in *Appendix A – Sample Notice from Donors to Recipients*. An editable version can also be downloaded at www.ecq.qld.gov.au/candidates-and-parties/handbooks-and-forms.

Notice to public

Additionally, third parties who are required to give a return about a gift received must take steps to notify the public about their disclosure obligations, including the third party's requirement to:

- Give the return to the ECQ; and
- State the relevant details for the gift in the return.

The notice must include a summary of the provisions of the LGEA under which the above requirements arise. Examples of how this requirement can be fulfilled include publishing a notice on a campaign website, social media page, or included on flyers or pamphlets, printed on invoices etc. A sample public notice is in *Appendix C - Sample Public Notice*.

Penalty for failure to notify the recipient of a gift or loan of the relevant details of the gift or loan

An entity that makes a gift or loan of \$500 or more must give the recipient a notice that states:

- the relevant details of the gift or loan;
- if the entity is not the source of the gift or loan -
 - that fact; and
 - the relevant details of the source.

Non-compliance carries a maximum penalty of 20 penalty units (\$2,669 as at 1 July 2019).

Penalty for failure to notify the public about disclosure obligations

A third party must take reasonable steps to notify the public that they are required to:

- give a return to the ECQ about a gift they have received; and
- state the relevant details for the gift in the return.

Non-compliance carries a maximum penalty of 1 penalty units (\$133.45 as at 1 July 2019).

Penalty for failure to notify a third party of their obligation to give a return

A third party who received a gift from another third party must notify the third party making the gift a notice that states the third party may be required to give a return for the gift. Non-compliance carries a maximum penalty of 20 penalty units (\$2,669 as at 1 July 2019).

Penalty for knowingly giving another person false or misleading particulars

A person must not give another person information relating to a return that is, to the knowledge of the person, false or misleading. Non-compliance carries a maximum penalty of 20 penalty units (\$2,669 as at 1 July 2019).

Examples of third parties' notification requirements

Example 1

Third Party A makes a \$500 gift to Candidate B.

Third Party A is required to:

- immediately give Candidate B a notice stating the relevant details of the gift and the source of the gift (if applicable); and
- give a return to the ECQ within 7 business days for political expenditure incurred in the form of a gift made to a candidate.

Example 2

Third Party C makes a \$500 gift to Third Party D, which is then used by Third party D to incur political expenditure.

Third party C is required to:

- immediately give Third Party D a notice stating the relevant details of the gift and the source of the gift (if applicable); and
- give a return to the ECQ within 7 business days for political expenditure incurred in the form of a gift made to a third party.

Third party D is required to:

- give Third Party C a notice within 7 business days stating that Third Party C may be required to give a return to the ECQ; and
- give a return to the ECQ within 7 business days for a gift received from a third party to enable political expenditure.

10. Record keeping

Under the LGEA, third parties who participate in a local government election are required to keep full and accurate records to meet election and disclosure requirements. These records must be maintained even after the election.

Good record keeping practice promotes accountability, transparency and increases public confidence in election campaigning in local government. Retaining all relevant records and storing and managing them in a meaningful way allows electoral participants to retrieve them to properly disclose and fully meet their reporting obligations.

Electoral participants, including third parties, must keep all relevant records required to make complete and accurate electoral disclosures. This will include recording receipt of gifts and loans made and received and keeping receipts for electoral expenditure incurred.

The following documents are examples of records which should be kept:

- bank statements;
- invoices;
- receipt books;
- deposit books;
- cheque books;
- ledgers; and
- notices which relate to information contained in a return.

Records may be kept in a paper or electronic form.

As part of its compliance activities, the ECQ may request electoral participants to produce their records to substantiate amounts disclosed, or to justify why disclosure didn't occur.

All relevant election disclosure records must be kept for a period of at least five years after the election. The ECQ may request to view these documents as part of its ongoing compliance activities, and you will be required to make your records available to the ECQ if requested to do so.

Penalty for failure to keep records for the time required

A person must keep records relating to a return for at least 5 years after the conclusion of an election, unless in the normal course of business is transferred to someone else.

Non-compliance carries a maximum penalty of 20 penalty units (\$2,669 as at 1 July 2019). The ECQ has the power to issue a penalty infringement notice (a fine) for 2 penalty units.

Additional penalties may apply if you fail to produce the records to the ECQ's officers when requested to do so.



11. Compliance

The ECQ is responsible for assisting election participants comply with their disclosure obligations under the LGEA. Compliance with these requirements greatly enhances the integrity and transparency of the election. As such, the ECQ regularly conducts compliance reviews following an election to monitor and enforce compliance.

Electoral participants may be contacted up to five years after an election to provide information or documentation relating to a disclosure matter. The information and documents provided will be reviewed by the ECQ to assess the level of compliance with disclosure laws. Where instances of non-compliance are detected, the ECQ may undertake further investigation or enforcement action where appropriate.

The ECQ will work with election participants who are willing to comply with the law. The ECQ encourages election participants to be informed and proactive in their approach to compliance, and to notify the ECQ immediately if they have any questions or become aware of any issues relating to their disclosure obligations under the LGEA.

12. Help and support

Other handbooks in this series:

- Candidate Handbook for Local Government Elections
- Election and Disclosure Obligations Handbook for Candidates and Groups of Candidates for Local Government Elections
- Election and Disclosure Obligations Handbook for Registered Political Parties and Associated Entities for Local Government Elections

ECQ handbooks, forms and fact sheets are available on the ECQ website - <https://www.ecq.qld.gov.au/candidates-and-parties/handbooks-and-forms>.

For more information about Queensland elections, voting and electoral boundaries, refer to the Electoral Commission of Queensland website - www.ecq.qld.gov.au.

13. Contact us

Contact	Details
Postal address	GPO Box 1393, BRISBANE QLD 4001
Phone	1300 881 665
Email	fad@ecq.qld.gov.au

14. Glossary

Candidate

A person whose nomination as a candidate for an election has been certified by a returning officer and, for disclosure purposes, includes a person who:

- is elected or appointed councillor at any time during the disclosure period;
- has announced or otherwise publicly indicated an intention to be a candidate in an election; or
- has otherwise indicated their intention to be a candidate in the election, including, for example by accepting a gift made for the purpose of an election.

Close Associate

For the purposes of the prohibited donor scheme, the following persons are considered close associates of a corporation which is a property developer:

- a related body corporate of the property developer;
- a director or other officer of the property developer;
- a person with more than 20% of the voting power of the property developer or a related body corporate;
- a spouse of a person described above;
- if the corporation or a related body corporation of the corporation is a stapled entity in relation to a stapled security - the other stapled entity in relation to the stapled security;
- if the corporation is a trustee, manager or responsible entity in relation to a unit trust - a person who holds more than 20% of the units in the trust; or
- if the corporation is a trustee, manager, or responsible entity in relation to a discretionary trust - a beneficiary of the trust.

Disclosure

A disclosure is the reporting of information to the ECQ by related to political donations and/or electoral expenditure.

Disclosure period

For third parties, the disclosure period begins 30 days after the election day for the last quadrennial election and ends 30 days after the polling day for the election.

EDS

Refer to the definition of **Electronic Disclosure System**.

Election day

The polling day for an election. Polling places open at 8am and close at 6pm on election day. Counting of the votes commences at 6pm.

Election material

Anything able to, or intended to, influence an elector about voting at an election or affect the result of an election. This includes all election material printed, published, distributed or broadcast, for example any advertisement, handbill, pamphlet, notice or social media post.



Election period

An election period for an election starts upon public notice of the election and ends at the close of polls on election day.

Election summary return

A summary disclosure return is a submission which contains details of all gifts, loans or expenditure, completed via the EDS within 15 weeks after election day.

Electoral advertising

Electoral or political advertising is any advertisement which advocates a vote for or against a candidate, group of candidates, or a registered political party. Under the LGEA, candidates, groups of candidates and campaigns must adhere to the provisions relating to political advertising during an election period. The election period for a local government election commences when the Notice of Election is published and ends when polling closes on the day of the election.

These provisions include: requirements for authorisation to be printed clearly on electoral materials, regulations relating to where signage can be placed in support of a local government campaign, procedures for the acceptance of how-to-vote cards by the ECQ and offences such as misleading electors or publishing false statements about the personal character or conduct of a candidate, with the intent to influence the outcome of an election. For more information, refer to [Local Government Fact Sheet 6 - Electoral Advertising and Signage](#).

Electoral expenditure

Electoral expenditure is expenses incurred, including a gift-in-kind, to support an election campaign, regardless of when the expense is incurred. Electoral expenses are costs helping to advocate for or against a candidate, group or candidates or political party and can include but in this context, not limited to:

- the cost of producing and distributing political advertisements, whether broadcasted, published in physical form or electronically, displayed at a theatre or other place of entertainment (e.g. television advertising, social media advertising; or
- the cost of producing and distributing any advertisement or election material requiring the name and address of the person authorising the material (e.g. flyers, pamphlets handbills, how-to-vote cards); or
- carrying out an opinion poll or research to promote or influence voting (e.g. phone polling, data analysis, focus groups).

Electoral expenditure is incurred at the time when the goods or services are provided. For example, expenditure on advertising is incurred when the advertisement is broadcast, published or posted online and expenditure on election material is incurred when the material is distributed.

Note: 'Electoral expenditure' differs from 'Political expenditure'. Refer to the definition of **Political expenditure** for details.

Electronic Disclosure System (EDS)

The online portal through which electoral participants with disclosure obligations should lodge their real-time, periodic and post-election summary disclosure returns. The EDS can be accessed via the ECQ website or at disclosures.ecq.qld.gov.au.

Expenditure return

Third parties which incur electoral expenditure of \$500 or more must provide a return to the ECQ. The return must be in the approved form and given to the ECQ by the disclosure due date for the return, and state:

- the name and business address of the person who supplied the goods or service to which the expenditure relates;
- a description of the goods or service;
- the amount of the electoral expenditure;
- when the expenditure was incurred;
- the purpose for incurring the expenditure;
- Whether the expenditure was incurred to support or oppose a particular candidate, group, or political party, and if so, which one; and
- Whether the expenditure was incurred to support or oppose a particular issue, and if so, which one.

A summary expenditure return states the total amount of electoral expenditure the electoral participant incurred during the disclosure period for the election together with a copy of a bank statement with their summary return.

Gift

A gift, also known as a donation, is made to or for the benefit of a political party, a councillor, a candidate or group of candidates in an election, or made to another person or entity in order to enable them to support a political party, a councillor, a candidate or group of candidates.

A gift is any transfer of property from one entity to another with no or inadequate consideration of its reasonable value. A gift can be:

- monetary or non-monetary;
- services at no or below cost;
- uncharged interest on a loan; or
- any part of a fundraising contribution that exceeds \$200.

Where the gift is property, the gift is to be valued at the current market value.

Where the gift is a provision of a service, the value of the gift is the amount that would be reasonably charged for the service if it was provided on a commercial basis.

Where the gift is uncharged interest on a loan, the value of the gift is the amount of interest that would have been charged at the prevailing interest rate for a loan of that kind.

A gift does not include:

- volunteer labour, such as friends and family members helping a candidate in a voluntary capacity (for example, handing out flyers on election day);
- the incidental use of a volunteer's vehicle or equipment;



- a fundraising contribution of \$200 or less;
- membership fees paid to a political party; or
- property transferred under a will.

A gift does not include the transfer of property, the provision of a service or uncharged interest on a loan made in a private capacity for the candidate's personal use if the candidate does not intend to use it for their election campaign. However, any part of this property, service or loan that the candidate uses in support of their electoral campaign, will be considered a gift and must be disclosed.

Gift-in-kind

A gift of any good or service other than money.

Gift threshold amount

The amount at which gifts must be disclosed in real-time, that is \$500. This may be one gift or loan (other than from a financial institution) or the sum of multiple gifts or loans.

Group of candidates

A registered group of two or more candidates who plan to contest an election in the same local government area and engage in group campaigning activities in an intentional and coordinated way. A political party cannot be considered a group, nor are they are required to be.

How-to-vote card

A how-to-vote card is a card, handbill or pamphlet that:

- contains a representation or intended representation of a ballot paper, or part of a ballot paper;
- lists the names of some or all candidates with numbers indicating an order of voting preference; or
- directs or encourages the casting of preference votes, other than a first-preference vote.

Printed material that does not meet one of these criteria may be election material, but not a how-to-vote card. It is important to note the differences, as the rules for how-to-vote cards differ from other election material. How-to-vote cards distributed during an election period must carry an authorisation and how-to-vote cards authorised for a candidate, group or political party must have been accepted for distribution by the ECQ.

LGEA

Refers to the *Local Government Electoral Act 2011*.

Notice of Election

A Notice of Election is issued to formally notify the community that a local government election will occur on a specific date. It is published on the ECQ website and contains details such as of the nomination process, the timeline for the election and contact details for Returning Officers in each local government area.



Penalty unit

The amount for an offence under Queensland State legislation and the laws of local governments is identified as a penalty unit. Queensland's *Penalties and Sentences Regulation 2015* defines the dollar value of a penalty unit and is subject to a yearly review. The penalty unit value in Queensland is \$133.45 (current from 1 July 2019).

Political advertisement

An advertisement that advocates a vote for or against a candidate, group of candidates or registered political party. Refer to the definition of **Electoral advertising**.

Political donation

Refer to the definition of **Gift**.

Political expenditure

Political expenditure is:

- electoral expenditure*; or
- a gift made to or for the benefit of:
 - a political party;
 - a candidate for an election; or
 - a group of candidates for an election, a member of the group or a person acting on behalf of the group; or
- a gift made to another person on the understanding that the person, or another person, uses the gift (directly or indirectly) to incur expenditure in support of an election campaign.

Note: 'Political expenditure' differs from 'Electoral expenditure'. Refer to the definition of **Electoral expenditure** for details.

Prohibited donor

A prohibited donor is:

- a property developer or their close associate; or
- an industry representative organisation, a majority of whose members are property developers.

A property developer is a corporation engaged in a business that regularly involves the making of relevant planning applications by or on behalf of the corporation:

- in connection with the residential or commercial development of land; and
- with the ultimate purpose of the sale or lease of the land for profit.

A close associate of a corporation means:

- a related body corporate of the property developer;
- a director or other officer of the property developer;
- a person with more than 20% of the voting power of the property developer or a related body corporate;
- a spouse of a person described above;
- if the corporation or a related body corporation of the corporation is a stapled entity in relation to a stapled security - the other stapled entity in relation to the stapled security;
- if the corporation is a trustee, manager or responsible entity in relation to a unit trust - a person who holds more than 20% of the units in the trust; or



- if the corporation is a trustee, manager, or responsible entity in relation to a discretionary trust - a beneficiary of the trust.

Real-time disclosure

Real-time disclosure is the legislated requirement for the disclosure of gifts, loans and expenditure to the ECQ **within 7 business days of the gift or loan being received or the expenditure incurred**. In the last week of an election period, the 'real-time' requirement is reduced to within 24 hours of the gift or loan being received or the expenditure being incurred.

Relevant details of a gift or loan

'Relevant details' of the gift or loan (other than from a financial institution) refer to the detailed supporting information about a gift or loan that should be included in a disclosure return. The relevant details that are required to be disclosed depend on the type of entity that made the gift or loan. For all types of entities, the following relevant details are required to be disclosed:

- the value of the gift or loan
- the date on which the gift or loan was made
- for a loan, the terms of the loan and if the person making the gift has an interest in a local government matter that is greater than that of other persons in the local government area and the nature of the person's interest; and
- if the gift or loan is made by an entity that is not the source of the gift or loan, the relevant details for the entity that is the source of the gift or loan.

The following relevant details are also required to be disclosed, depending on the type of entity that made the gift or loan:

Type of entity that made the gift or loan	Relevant details
Individual	<ul style="list-style-type: none">• the individual's name;• the individual's residential or business address;• the individual's occupation; and• if the individual is employed, carries on a business, or is otherwise engaged in an industry - the industry in which the individual is employed, carries on a business, or is otherwise engaged
Corporation	<ul style="list-style-type: none">• the corporation's name;• the names and residential or business addresses of the directors or members of the executive committee of the corporation;• if the corporation has a holding company - the names and residential or business addresses of the directors or members of the executive committee of the holding company; and• a description of the type of business the corporation carries on



Unincorporated association (excluding registered industrial organisations)	<ul style="list-style-type: none">• the association's name; and• the names and residential or business addresses of the members of the executive committee of the association.
Registered industrial organisation	<ul style="list-style-type: none">• the organisation's name; and• the organisation's address.
Trust fund / foundation	<ul style="list-style-type: none">• the names and residential or business addresses of the trustees of the fund or other persons responsible for the funds of the foundation;• the name or other description of the trust fund or foundation, and if the gift is given, or loan is made, out of a trust account of a lawyer or accountant under the instructions of a person who is in substance the giver of the gift or lender - the name and residential or business address of the person who gave the instruction.
If none of the above	<ul style="list-style-type: none">• the name and residential or business address of the person.

A candidate, the agent for a group of candidates or a third party that incurs political expenditure for the election may be required to disclose the relevant details of a gift or loan received in support of a local government election campaign. Candidates and third parties must ensure they collect the information at the time of receiving the gift. Registered political parties must continue to adhere to their obligations under the *Electoral Act 1992*.

The relevant details must be disclosed in a return if, during their disclosure period for a local government election, an election participant receives:

- one or more gifts from a particular entity, the sum of which is equal to, or exceeds, \$500; or
- one or more loans from a particular entity (other than a financial institution), the sum of which is equal to, or exceeds, \$500.

Once the \$500 threshold has been reached, the election participant must disclose the relevant details for each additional gift or loan received from the same entity during the reporting period, regardless of the amount or value of the gift or loan.

Source of a gift or loan

A candidate, group of candidates or third party is required to disclose the name and address of the source of a gift or loan when lodging the disclosure return in the ECQ's EDS.

An entity is the source of a gift or loan (ultimate gift or loan) made to another entity (the ultimate recipient) if:

- the entity makes a gift or loan (the first gift or loan) to another entity (the first recipient);
- the entity's main purpose in making the first gift or loan is to enable (directly or indirectly) the first recipient, or another person, to make the ultimate gift or loan to the ultimate recipient;
- the first recipient, or another person, makes the ultimate gift or loan to the ultimate recipient; and
- the first gift or loan enabled (directly or indirectly) the first recipient, or another person, to make the ultimate gift or loan.



Summary disclosure

Refer to the definition of **Election Summary Return**.

Third party

A third party is an individual or an entity who is a political donor or campaigner and makes a gift to an electoral participant or conducts campaigning activities, but is not:

- a political party, an associated entity or a candidate;
- a person who is a member of a committee for the election of a candidate endorsed for by a registered political party, if the committee is part of the political party; or
- a person who is a member of a committee for the election of a candidate in the election or members of a group of candidates for the election.

Appendix A: Sample Notice from Donors to Recipients

Important Notice to Gift/Loan Recipients

Thank you for the opportunity to support you in your election campaign. As a donor, I am required to notify you of the below relevant details about the gift/loan I have given you. I am aware that you will need to disclose this information to the Electoral Commission of Queensland (ECQ), and that this will be publicly available.

Please note that I have retained a copy of this document as evidence that I have fulfilled my obligation to notify you of the relevant details of the gift/loan I have given you.

Section 1: Reporting type

You will be required to report (donor to tick the relevant boxes):

Type of gift	<input type="checkbox"/> Gift (money) <input type="checkbox"/> Gift-in-kind <input type="checkbox"/> Loan	<input type="checkbox"/> Fundraising contribution <input type="checkbox"/> Another type of gift
Type of donor	<input type="checkbox"/> Individual <input type="checkbox"/> Unincorporated association <input type="checkbox"/> Registered Industrial Org.	<input type="checkbox"/> Corporation (company) <input type="checkbox"/> Trust Fund/Foundation <input type="checkbox"/> Another type of entity
Name of donor		
Address of donor		

Section 2: Information about gift/loan

Date gift / loan made	
Value of gift / loan	
Description of gift (if applicable)	
Terms of loan (if applicable)	

Section 3A: Donor Information – Individual (if applicable)

Interest in local government matters	<input type="checkbox"/> I do have an interest in a local government matter that is greater than other persons in the local government area <input type="checkbox"/> I do not have an interest in a local government matter that is greater than other persons in the local government area
Nature of interest (if applicable)	
Source of gift / loan	<input type="checkbox"/> I am the source of the gift/loan <input type="checkbox"/> I am not the source of the gift/loan (<i>must complete Section 4</i>)
Individual's occupation	
Industry of individual's employer, business, or other engagement	



Section 3B: Donor Information - Corporation (if applicable)

<i>Interest in local government matters</i>	<input type="checkbox"/> This corporation does have an interest in a local government matter that is greater than other persons in the local government area <input type="checkbox"/> This corporation does not have an interest in a local government matter that is greater than other persons in the local government area
<i>Nature of interest (if applicable)</i>	
<i>Source of gift / loan</i>	<input type="checkbox"/> This corporation is the source of the gift/loan <input type="checkbox"/> This corporation is not the source of the gift/loan (<i>must complete Section 4</i>)
<i>Description of type of business of corporation</i>	
<i>Names and addresses of directors / members of executive committee</i>	
<i>If the corporation has a holding the company - names and addresses of directors / members of executive committee of the holding company</i>	

Section 3C: Donor Information – Unincorporated association (if applicable)

<i>Interest in local government matters</i>	<input type="checkbox"/> This association does have an interest in a local government matter that is greater than other persons in the local government area <input type="checkbox"/> This association does not have an interest in a local government matter that is greater than other persons in the local government area
<i>Nature of interest (if applicable)</i>	
<i>Source of gift / loan</i>	<input type="checkbox"/> This association is the source of the gift/loan <input type="checkbox"/> This association is not the source of the gift/loan (<i>must complete Section 4</i>)



<i>Names and addresses of directors / members of executive committee</i>	
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Section 3D: Donor Information – Trust fund / foundation (if applicable)

<i>Interest in local government matters</i>	<input type="checkbox"/> This trust fund does have an interest in a local government matter that is greater than other persons in the local government area <input type="checkbox"/> This trust fund does not have an interest in a local government matter that is greater than other persons in the local government area
<i>Nature of interest (if applicable)</i>	
<i>Source of gift / loan</i>	<input type="checkbox"/> This trust fund is the source of the gift/loan <input type="checkbox"/> This trust fund is not the source of the gift/loan (<i>must complete Section 4</i>)
<i>Names and addresses of trustees or responsible persons</i>	
<i>If the gift/loan was from a trust account of a lawyer / accountant – the name and address of the instructor.</i>	

Section 4: Source information (if applicable)

<i>Source name</i>	
<i>Source address</i>	
<i>Type of source</i>	<input type="checkbox"/> Individual (<i>must complete Section 4A</i>) <input type="checkbox"/> Corporation (<i>must complete Section 4B</i>)



	<input type="checkbox"/> Unincorporated Association (<i>must complete Section 4C</i>) <input type="checkbox"/> Trust Fund / Foundation (<i>must complete Section 4D</i>) <input type="checkbox"/> Registered Industrial Organisation <input type="checkbox"/> Other
<i>Interest in local government matters</i>	<input type="checkbox"/> The source does have an interest in a local government matter that is greater than other persons in the local government area <input type="checkbox"/> The source does not have an interest in a local government matter that is greater than other persons in the local government area
<i>Nature of interest (if applicable)</i>	

Section 4A: Source information – Individual (if applicable)

<i>Individual's occupation</i>	
<i>Industry of individual's employer, business, or other engagement</i>	

Section 4B: Source information - Corporation (if applicable)

<i>Description of type of business of corporation</i>	
<i>Names and addresses of directors / members of executive committee</i>	
<i>If the corporation has a holding the company - names and addresses of directors / members of executive committee of the holding company</i>	



Section 4C: Source information – Unincorporated Association (if applicable)

<i>Names and addresses of directors / members of executive committee</i>	
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Section 4D: Source information – Trust fund / foundation (if applicable)

<i>Names and addresses of trustees or responsible persons</i>	
<i>If the gift/loan was from a trust account of a lawyer / accountant – the name and address of the instructor.</i>	

Appendix B: Sample Notice from Recipients to Donors

Important Notice from Recipient to Donors

Thank you for your gift.

This notice is to inform you that you may be required to give a return about your gift to the Electoral Commission of Queensland (ECQ), as per s125A of the *Local Government Electoral Act 2011* (the LGEA).

Under the LGEA, any person or entity who makes a gift of \$500 or more for the purposes of a local government election is required to disclose the details of that expenditure in a return to the ECQ. You are required to give this return within 7 business days of the gift being made. You can lodge your return online by visiting disclosures.ecq.qld.gov.au.

For your convenience, I have outlined the information that you will be required to disclose in your return, if you are required to give one.

Section 1: Reporting type (Recipient to complete this section)

You will be required to report:

Type of gift	<input type="checkbox"/> Gift (money) <input type="checkbox"/> Gift-in-kind	<input type="checkbox"/> Fundraising contribution <input type="checkbox"/> Another type of gift
Type of recipient	<input type="checkbox"/> Candidate <input type="checkbox"/> Group of candidates	<input type="checkbox"/> Third party
Name of candidate, group, or third party		

Section 2: Particulars of the gift

You will also need to disclose the following information:

- A description of the gift you made (e.g. monetary, free printing services, tickets to an event);
- The purpose of the gift you gave (i.e. why did you make a gift to this candidate, group of candidates or third party?);
- The value of the gift received;
- The date the gift was made; and
- Whether the gift was made because you support or oppose a particular issue (and if so, what that issue is).

Contact me

Please note I have retained a copy of this document, as evidence that I have met my obligations under the LGEA to give you this notice. As a donor, you are required to give me a notice outlining the relevant details of the gift you have given me. Please provide me with this notice as soon as possible (if you haven't already), as I may have to forfeit the gift (or an equal amount) to the ECQ if I don't collect the information.

Please visit the ECQ's website at www.ecq.qld.gov.au if you require any further information about your obligations.

Gift recipients should read the above notice carefully before providing it to donors. Recipients may need to amend their notice depending on their circumstances.

This notice is a sample developed by the Electoral Commission of Queensland (ECQ) to assist gift recipients in meeting their obligations to give a notice to a donor. While it is compulsory for the recipient to give a notice, it does not have to be in this form. No adverse inferences should be made about whether a person chooses to use this sample notice, or another notice of their choosing.

Appendix C: Sample Public Notice

As a participant in a Queensland local government election, I am required to give a disclosure return to the Electoral Commission of Queensland (ECQ) if I receive a gift or loan valued at \$500 or more. I am required to give these returns within 7 business days of receipt, or within 24 hours if I receive the gift/loan within 7 business days before election day. These returns are available for public viewing on the ECQ's website, and will include all relevant details about the gift, including (but not limited to) your name and address. This is required by the *Local Government Electoral Act 2011*. Please visit www.ecq.qld.gov.au if you require further information about my obligations as an electoral participant.