

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.