A candidate or agent for a group of candidates must provide the Electoral Commission of Queensland (ECQ) with a disclosure return for gifts and loans (i.e. political donations) received during a disclosure period for the election if:

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

Once the $500 threshold has been reached, the candidate or agent for a group of candidates 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.

The relevant details to be disclosed include the value of the gift or loan, as well as:

- if the donor is an individual - the name and address of the individual
- if the donor is an unincorporated association - the name of the association and the names and addresses of the members of the executive committee of the association
- if the donor is a trust fund or foundation - the names and addresses of the trustees of the fund or foundation or the title or other description of the trust found or foundation, and
- for any other entity - their name and address.

Accepting gifts or loans where the relevant details are not known by the recipient is prohibited. The gift recipient and the donor are both required to disclose this information in their own disclosure returns and the information will be published on the ECQ website in accordance with legislative requirements.

**How to lodge a return**

Disclosures can be lodged in the ECQ's [Electronic Disclosure System](http://www.disclosures.ecq.qld.gov.au) at

**What is the disclosure due date?**

All candidates and agents for groups of candidates required to disclose gifts/loans, must give the ECQ a return in real-time, i.e. within seven business days of the gift or loan being received.

If a gift or loan is received during the last seven days before an election day, the gift or loan must be disclosed within one day of receipt.

All candidates and agents for groups of candidates must also lodge an **election summary return** within 15 weeks after the election, regardless of whether they were successfully elected or not, or the value of gifts/loans received. This return must state the total value of gifts/loans received during the relevant disclosure period.

More information

For more information relating to Funding, Disclosure and Compliance, please contact the ECQ on 1300 881 665 or by emailing fad@ecq.qld.gov.au.
What is the disclosure period for the election?

If a candidate has contested the previous local government quadrennial election or a by-election the disclosure period begins 30 days after election day for that election and ends 30 days after election day for the current election.

If a candidate has not contested a local government election within the past five years, their disclosure period begins either on the day the candidate announces their intention to be a candidate for the election or nominates as a candidate for the election and ends 30 days after election day for the current election.

For groups of candidates, the disclosure period begins 30 days after the last quadrennial election and ends 30 days after the current election.