This fact sheet refers to registered political parties and associated entities.

- **A registered political party** is a party that is registered in Queensland under the *Electoral Act 1992*. Political parties that are not registered are not subject to these obligations.
- **An associated entity** is an entity that is controlled by one or more registered political parties, or which operates wholly or to a significant extent for the benefit of one or more registered political parties.

Registered political parties and associated entities have financial disclosure obligations under the *Local Government Electoral Act 2011* if they endorse candidates for a local government election or incur electoral expenditure totalling $500 or more.

These obligations include:

- disclosing to the ECQ gifts/loans received of $1,000 or more during a reporting period
- disclosing to the ECQ electoral expenditure incurred of $500 or more
- disclosing total expenditure incurred in an *election summary return* after the election
- disclosing the details of the original donor or source of a gift or loan
- providing a written notice to a donor when receiving a gift of $1000 or more, to inform the donor of their own obligation to disclose the gift to the ECQ, and
- obtaining a written notice from a donor when receiving a gift of $1000 or more, to inform the recipient of the donor’s relevant details.

What is the disclosure period for registered political parties and associated entities?

When it comes to disclosing electoral expenditure, the disclosure period for registered political parties and associated entities:

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

This means that once electoral expenditure of $500 or more is incurred for a local government election during this period, all electoral expenditure must be disclosed.

The 2020 local government quadrennial election will be held on 28 March 2020.

Recent amendments to the *Local Government Electoral Act 2011* mean that registered political parties and associated entities have interim obligations as part of the transitional arrangements for the new legislation.

After transitional arrangements have been completed, the disclosure period for the 2020 elections will start from the commencement of new legislative requirements on 20 January 2020, and end 30 days after election day, which will be 27 April 2020.

Refer to the **Transitional Disclosure Returns** fact sheet for more information.

The ECQ ensures that disclosures are made available for public view via the...
Electronic Disclosure System. All electoral participants should lodge their campaign donations and expenditure disclosures via the Electronic Disclosure System - https://disclosures.ecq.qld.gov.au.

For more information about the disclosure of gifts and loans and electoral expenditure by registered political parties and associated entities, refer to the Handbook for Registered Political Parties for Local Government Elections.

Notice to donors

If a registered political party receives a gift of $1,000 or more, the party must give the donor notice that they are required to lodge a return. This notice should be in writing and must be given as soon as practicable after the gift is received.

Notice from donors

In tandem with this notice being given to the donor by the party, each donor is obliged to provide a notice containing the particulars of the gift or loan to the party.

When lodging a return for gifts or loans received, registered political parties, associated entities and donors will need to disclose the relevant details for each gift or loan. Relevant details 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.

If a registered political party receives a gift or loan, and the donor who gave the gift or loan is not the original source of the funds (e.g. if a donor received a gift/loan which enabled them to make the gift/loan to the political party) then the party must disclose the relevant details for the entity that is the original source of the gift or loan.

Accepting gifts or loans where the relevant details are not known by the registered political party 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.

Disclosure by donors

While the threshold for registered political parties remains at $1,000, the disclosure threshold for donors is lower for local government elections. As such, registered political parties may observe donors disclosing gifts of amounts less than $1,000. The ECQ encourages registered political parties to lodge a corresponding return for all gifts disclosed by donors to achieve accurate and complete reconciliation in the Electronic Disclosure System.

More information

For explanations of terms as defined under the Local Government Electoral Act 2011, refer to the Glossary of Definitions for Local Government.

For more information about the obligations and responsibilities of registered political parties and associated entities, refer to the Handbook for Registered Political Parties for Local Government Elections.

For instructions on how to register and lodge returns in the Electronic Disclosure System as the agent of a registered political party or as the financial controller of an associated entity, refer to EDS Help and Support - https://helpcentre.disclosures.ecq.qld.gov.au/hc/en-us.