New requirements for the disclosure of **electoral expenditure** related to local government campaigns commence from **20 January 2020**. From this date, if a candidate, group of candidates, registered political party, or associated entity, incurs $500 or more in electoral expenditure during their disclosure period for the election, they must give the Electoral Commission of Queensland (ECQ) a return about the expenditure. The ECQ is required to publish electoral expenditure disclosures under the **Local Government Electoral Act 2011**.

Expenditure items are cumulative, meaning it does not matter whether the expenditure was incurred in small amounts, or all at once. Once the threshold of $500 is met, all previous and future expenditure must be disclosed, regardless of value.

**What is electoral expenditure?**

The term ‘electoral expenditure’ has a specific meaning for local government election purposes.

Electoral expenditure is any expenditure incurred (including a gift-in-kind given) at any time, which consists of any of the following:

- broadcasting a political advertisement
- publishing (either in print media or on the internet) a political advertisement
- displaying a political advertisement at a place of entertainment (e.g. theatre)
- producing or distributing any of the above
- producing or distributing any other material during an election that advocates a vote for or against a candidate, group of candidates (for local government elections), or a registered political party, and is required to include an authorisation at its end, and
- carrying out an opinion poll or other research relating to the election, if the dominant purpose of the 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.

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

**Disclosure of electoral expenditure**

Under Queensland’s electoral legislation, candidates, groups of candidates, registered political parties, and associated entities must disclose electoral expenditure in real-time during their disclosure period and also in a summary disclosure return within 15 weeks after the election.
How to lodge a return


Each expenditure return requires:

- the name and address of the person who supplied the goods or services;
- a description of the goods or service;
- the amount of the electoral expenditure;
- when the expenditure was incurred; and
- the purpose of the expenditure.

Should it not be possible to lodge a return via the Electronic Disclosure System, a paper form can be downloaded from the ECQ website (link to Handbooks and Forms webpage) or can be requested by emailing [fad@ecq.qld.gov.au](mailto:fad@ecq.qld.gov.au).

Real-time Disclosure

All candidates, groups of candidates, registered political parties and associated entities who incur electoral expenditure of $500 or more during their disclosure period for the election must give the ECQ a return within seven business days of the expenditure being incurred. This is referred to as real-time disclosure. If expenditure is incurred during the last seven days before an election day, the expenditure must be disclosed within one day of the transaction.

Summary Disclosure Return

In addition to real-time disclosure, all candidates and groups of candidates must lodge an election summary return within 15 weeks after the election, regardless if candidates were successfully elected or not or the amount of expenditure incurred. This return must state the total amount of electoral expenditure incurred during a candidate or group’s disclosure period.

Registered political parties must also lodge this return if they endorse a candidate in an election, while associated entities must do so if they incurred more than $500.


What is the disclosure period for the election?

Disclosure periods differ according to a candidates’ circumstances and whether they have previously contested a local government election or by-election.

For local government candidates who have contested the previous election or by-election (whether they were successfully elected or not), the disclosure period starts 30 days after the polling day for the previous quadrennial election or by-election in which they were a candidate. The disclosure period ends 30 days after polling day for the current election.

For local government candidates who have NOT contested an election within the past five years, the disclosure period starts on the day the candidate announces their intention to be a candidate for the election; or, nominates as a candidate for the election. The disclosure period ends 30 days after the polling day for the current election.

For groups of candidates, registered political parties and associated entities, the disclosure period started on 18 April 2016 and will end 30 days after election day for the election.