

## REGISTERED POLITICAL PARTIES &amp; ASSOCIATED ENTITIES

## Federal purpose exemption

Unless otherwise stated, all references to legislation are to the *Electoral Act 1992* (EA) and the *Local Government Electoral Act 2011* (LGEA). The information in this fact sheet does not replace legislation. If you are concerned about your circumstances, you should seek independent legal advice.

This fact sheet relates to registered political parties and associated entities who participate in both Queensland and federal elections. It does not apply to candidates.

Under certain conditions, gifts, loans and other amounts made for a **federal purpose** are exempt from the ordinary disclosure requirements under the EA and the LGEA. This is because the EA and the LGEA do not regulate federal elections and how federal campaigns are funded. These are instead regulated by Commonwealth electoral laws under the *Commonwealth Electoral Act 1918* (CEA).

### What is a federal purpose?

A federal purpose is the purpose of incurring electoral expenditure or creating or communicating electoral matter for a federal election.

The definitions of electoral expenditure and electoral matter for federal elections are different from those relating to State and local government elections in Queensland. The Commonwealth definitions can be found in the CEA (available at [legislation.gov.au](http://legislation.gov.au)).

### What is a federal account?

A federal account is a bank account used exclusively for federal purposes.

An amount may only be deposited, withdrawn or transferred from a federal account if it is for a federal purpose. Transfers between federal accounts are also permitted.

### How does the exemption apply to gifts and loans?

Gifts and loans received by registered political parties and associated entities are not required to be disclosed to the ECQ if both of the following conditions are met (as per section 314B of the CEA):

- the gift or loan is deposited into a federal account as soon as practicable
- the gift or loan is not transferred or withdrawn from the account except to use it for a federal purpose or to transfer it to another federal account.

Donations received under these conditions do not need to be disclosed in real-time nor in a periodic return to the ECQ. They are also not subject to Queensland's prohibited donor laws.

However, if at any time the donation is transferred, withdrawn or used for any purpose other than a federal purpose, the exemption is invalidated and the usual disclosure laws will apply.

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#### More information

If you need more information relating to Funding, Disclosure and Compliance, please contact ECQ on 1300 881 665 or by emailing [fad@ecq.qld.gov.au](mailto:fad@ecq.qld.gov.au).



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Only donations that are placed in a federal account and used for a federal purpose are exempt from Queensland's disclosure laws.

## How does the exemption apply to payments?

Generally, registered political parties and associated entities are required to disclose all electoral expenditure incurred for a State or local election in returns lodged with the ECQ. When submitting a periodic return, they must additionally disclose all other amounts paid during a reporting period.

The only payments that are not required to be reported to the ECQ are those that meet the Commonwealth definition of electoral expenditure for a federal election (as per section 314B(5) of the CEA). Refer to section 287AB of the CEA for the definition of electoral expenditure for federal purposes.

Amounts paid from a federal account that are not for federal electoral expenditure must still be disclosed to the ECQ. For example, general party overheads which do not relate to a federal election must still be disclosed even if they are paid from a federal account.

### EXAMPLES

#### Example A

A registered political party uses its federal account to pay the rent and utility bills for its party office in Queensland. As these payments do not meet the Commonwealth definition of electoral expenditure, they must be disclosed to the ECQ in the party's periodic return.

#### Example B

A registered political party uses its federal account to pay for corflutes for a local government election. As the electoral expenditure is not for a federal purpose, it is disclosable to the ECQ. The party has also committed an offence for making the payment from an account other than its local campaign account.

## How does the exemption apply to other amounts?

In addition to total payments, registered political parties and associated entities are also required to report on their total receipts and debts for a reporting period in their periodic returns.

Due to the application of the CEA, the following amounts are not required to be included in the periodic return:

- receipts that are deposited into a federal account and used only for federal purposes
- payments that meet the Commonwealth definition of electoral expenditure
- debts (except those resulting from a loan) that are incurred only for federal purposes.

All other amounts received, paid and owed during a reporting period must be disclosed.

### More information on state government elections

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## Are donors required to disclose federal donations?

Donors who make gifts or loans expressly for a federal purpose are not required to disclose the amounts to the ECQ.

Both the donor and recipient should ensure to keep clear records demonstrating that the donation was made for a federal purpose.

## Compliance

The ECQ is responsible for administering and enforcing the EA and the LGEA, which includes penalties for election participants who breach their obligations.

Any amounts that do not comply with the exemptions outlined in this fact sheet are subject to these obligations and offences. The ECQ has the power to require a person to disclose information for the purpose of investigating a potential contravention of these laws.

## Record keeping

All election participants must keep records for 5 years. This is required to demonstrate compliance in relation to all political donation, electoral expenditure, disclosure and state campaign bank account requirements. Refer to [Fact sheet 4 – Record keeping requirements](#).

## For further information

This fact sheet mainly refers to sections 302CA and 314B of the CEA, part 11 of the EA and part 6 of the LGEA. These Acts are available at [legislation.gov.au](http://legislation.gov.au) or [legislation.qld.gov.au](http://legislation.qld.gov.au).

For more information about federal elections or the provisions under the CEA, please contact the Australian Electoral Commission ([aec.gov.au](http://aec.gov.au)).



### RELATED FACT SHEETS

Fact sheet 4 – Record keeping requirements

Fact sheet 8 – Disclosure of electoral expenditure and election summary returns

Fact sheet 12 – Real-time disclosure of gifts, loans and political donations by registered political parties

Fact sheet 13 – Periodic returns

Fact sheet 35 – Donations from prohibited donors

Fact sheets can be found on the [ECQ website](#).

## More information on state government elections

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