

DISCLOSING GIFTS MADE TO REGISTERED POLITICAL PARTIES AND STATE ELECTION CANDIDATES

This fact sheet relates to individuals or entities which make gifts to a State election candidate or a registered political party. 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.

Who is a donor?

A donor is any individual or entity which makes a gift (including a political donation) to or for the benefit of a State election candidate or registered political party.

There are caps on the value of political donations that can be made. See [Fact Sheet 20](#) for further information, including the difference between a gift and a political donation.

What must a donor disclose?

A donor must give a return to the ECQ if they make gifts of \$1,000 or more (either as a single amount or cumulatively) to either¹:

- a State election candidate for an election,
- a registered political party in a reporting period, or
- another person, to enable that person to make a gift to one of the above.

Additionally, if a donor receives a gift of \$1,000 or more (either as a single amount or cumulatively) and uses it to make or reimburse one of the above gifts, the donor must lodge a return for the gift they received, as well as the gift they made.²

See [Fact Sheet 7](#) for further information.

What is a reporting period?

There are two reporting periods each year:

- 1 January to 30 June, and
- 1 July to 31 December.³

When to lodge a disclosure return

Donors must give a return to the ECQ **within seven business days** of making the gift.

How to lodge a return

Returns can be lodged via the ECQ's **Self Service Portal** (accessed via: selfserv.elections.qld.gov.au).

What details must be disclosed?

A return must include:

- the value of the gift,
- the date on which the gift was made or received (i.e. the date of payment),
- the donor's relevant particulars,
- the relevant particulars of the original source of the gift or loan (if applicable), and
- whether or not the gift or loan is a political donation.

If the gift is a political donation given to an electoral committee established by a registered political party to assist in the election of a candidate for an electoral district, the return must include the name of that district.

¹ See sections 264 and 265

² See section 263

³ See section 197

What are 'relevant particulars'?

The 'relevant particulars' of the donor are:

- If the donor is an **unincorporated association** – the names and addresses of the members of the executive committee (however described) of the association.
- If the donor is a **trust fund or foundation** – the names and addresses of the trustees, or the title or other description of the trust fund or the name of the foundation.
- **Otherwise** – the name and address of the entity.

Original source of a gift

The original source of a gift or loan is the person or entity that makes a gift or loan to a donor for the main purpose of enabling them (directly or indirectly) to make a gift or loan to another person or entity.⁴

The relevant particulars of the original source (in addition to those of the donor) must be disclosed in returns to the ECQ.

⁴ See section 205A