

Fact Sheet 5 - State elections

DISCLOSURE OF GIFTS, LOANS, & POLITICAL DONATIONS RECEIVED BY REGISTERED POLITICAL PARTIES

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

Registered political parties and associated entities must disclose any gifts and/or loans of \$1,000 or more received during a reporting period.

The \$1,000 threshold applies to a single gift or loan, as well as cumulative amounts if multiple gifts or loans are received from the same donor.

For disclosure purposes, all political donations are gifts or loans.

See [Fact Sheet 4](#) for information about the difference between gifts, loans and political donations.

What is a reporting period?

There are two reporting periods each year:¹

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

When to lodge a return

Queensland has real-time disclosure laws.

Generally, this means registered political parties must disclose a gift or loan within **seven business days** of receipt.

However, during the seven days prior to election day, a gift or loan must be disclosed within **24 hours** of receipt.

How to lodge a return

Real-time disclosures can be made via the ECQ's **Self Service Portal** (accessed via: selfserv.elections.qld.gov.au).

What must be included in a return?

Each real-time disclosure must include:

- the relevant particulars of the donor,
- the date the gift or loan was made,
- the value of the gift or loan,
- 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 or loan is a political donation and is received by an electoral committee for an electoral district, the return must also include the name of the electoral district.

Returns for loans must include the terms and conditions of the loan.

What are 'relevant particulars'?

The relevant particulars of an entity are as follows:²

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

¹ See section 197

² See section 197

Original source of a gift or loan

The original source of a gift or loan is the person or entity that makes a gift or loan to a donor/first recipient for the main purpose of enabling that donor/first recipient (directly or indirectly) to make a gift or loan to another person or entity.³

The relevant particulars (including name and address) of the original source, as well as those of the donor, must be disclosed in returns to the ECQ.

Record keeping

Registered political parties and associated entities which receive gifts and loans of any amount must keep detailed records to ensure they fully comply with their disclosure requirements.

See [Fact Sheet 21](#) for information about record keeping.

³ See section 205A