

DISCLOSURE OF GIFTS RECEIVED BY THIRD PARTIES

This fact sheet relates third parties involved in State elections and by-elections. 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.

Third parties which incur expenditure for political purposes may have to disclose any gifts they receive to enable that expenditure.

See [Fact Sheet 4](#) for information about what is and is not a gift.

What is a third party?

A third party is any individual or entity (including those outside Queensland), other than a registered political party, an associated entity, or a candidate.

Disclosure obligations

A third party must disclose the details of a gift received if they:

- incur expenditure for a political purpose of \$1,000 or more (during a disclosure period), **and**
- receive a gift of \$1,000 or more (either as a single amount or cumulatively during a disclosure period) to incur or reimburse that expenditure (wholly or in part).

Expenditure for a political purpose includes expenditure to:

- incur electoral expenditure (see [Fact Sheet 8](#) for further information about what is and is not electoral expenditure).
- make a gift to or for the benefit of a registered political party or State election candidate.
- make a gift to or for the benefit of another person to enable that person, or anyone else, to use all or part of the gift to do the above.

Additional disclosure obligations apply for gifts made to registered political parties and candidates. See [Fact Sheet 13](#) for further information.

What is the disclosure period?

The disclosure period for all third parties started on 30 November 2020.¹

The disclosure period for all third parties ends 30 days after election day for a State election or by-election.

When to lodge a return

Gifts must be disclosed within **seven business days** of the gift being used to incur or reimburse expenditure.

How to lodge a return

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

What must be included in a return?

Each return must include:

- the value of the gift,
- the date the gift was received, and
- the relevant particulars of the person who made the gift.

What are 'relevant particulars'?

The relevant particulars of an entity are:

- If the entity is an **unincorporated association** – the names and addresses of the members of the executive committee (however described) of the association.

¹ See section 198(3)

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- 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.

Record keeping

Third parties who receive gifts of any amount must keep detailed records to ensure they are fully compliant with their disclosure requirements.

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