This fact sheet relates to individuals or entities who make donations or loans who participate in a local government election campaign.

Recipients of political donations should make themselves familiar with these requirements and must ensure their donors are made aware of their obligations.

Who is a political donor?

A political donor is considered to be an individual or an entity who makes, or is considering making, a donation (gift) to a local government election candidate, a group of candidates, a registered political party or associated entity or another third party.

A political donor may also be an individual or entity who incurred an expense for a political activity, such as:

- a gift/donation to a candidate
- a gift/donation to a political party
- publication (including radio, television, on the internet or through social media) of material which may influence voting at an election
- a public expression of views on an issue in an election, or
- a gift to a person on the understanding that it will be used for any of the above reasons.

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

Disclosures lodged in the ECQ’s Electronic Disclosure System should include the following details:

- the total value of the expenditure being disclosed
- the date the expenditure was incurred, and
- the particular purpose of the expenditure.

If a donor makes a disclosable gift (i.e. $500 or more), they also have an obligation to provide additional details relating to the source of the donation or expense to the donation recipient.

This is referred to as a Notice of Details and there is a mutual obligation on the donor and recipient to provide each other with the following details:

- donor’s name and address
- type of gift (e.g. monetary gift, gift-in-kind, fundraising contribution, etc.)
- name of the gift recipient
- description of the gift
- value of the gift
- date the gift was made
- purpose of the gift, and
- if the gift was made to support or oppose an issue in the election.
After making a gift to a candidate, group of candidates, registered political party, or a third party campaigner, political donors are required to give the recipient a notice which contains all the relevant details for the gift.

This is a dual obligation. The recipient must collect the information when receiving the gift and the donor must give the information when giving the gift. Sample notices are available on the ECQ website.

The gift recipient is required to disclose this information in their own disclosure returns and the information will be published on the ECQ website in accordance with legislative requirements.

**When do donors have to disclose?**

Donors must lodge their disclosure return with the ECQ within seven business days of reaching the $500 threshold. Once the donor reaches this threshold, every subsequent gift or expenditure item must be disclosed within seven business days of being made, regardless of their value.

All donors must also lodge an **election summary return** within 15 weeks after the election, stating the total amount of political expenditure incurred during the **disclosure period**.

**How do donors lodge a return?**

Disclosures should be lodged via the ECQ’s Electronic Disclosure System at [https://disclosures.ecq.qld.gov.au](https://disclosures.ecq.qld.gov.au).

**What is the disclosure period?**

**If you have incurred expenditure for a political activity:**

When calculating whether you have expended $500 or more, you must take into account all expenses for political activities incurred during the disclosure period.

The disclosure period starts the day after the notice of election is published and ends at 6pm on election day.

**If you have received a gift to enable your expenditure:**

When calculating whether you have received an enabling gift of $500 or more, you must account for all gifts received between 30 days after the last local government quadrennial election and 30 days after election day for the current election.

**Examples**

**Example 1:** Donor A makes a $200 donation to Candidate A, followed by a $350 donation to Candidate B. Because Donor A has made donations totalling $500 or more, they are required to lodge two returns for the two gifts.

**Example 2:** Donor B makes a $300 donation to Candidate C, followed by a $100 donation to Candidate D and a $200 donation to Third Party Campaigner D. Because Donor B has made gifts to two candidates and a third party campaigner which collectively totals $500 or more, Donor B is required to lodge three returns for the three gifts.

**Example 3:** Donor C makes a $100 donation to Candidate E, and places a political advertisement valued at $1,000 in a local newspaper. Because Donor C has made a gift and incurred political expenditure which collectively totals $500 or more, Donor C is required to lodge two returns; one for the gift made, and the other for the electoral expenditure incurred.