

DISCLOSURE OF GIFTS, LOANS, AND POLITICAL DONATIONS RECEIVED BY CANDIDATES

This fact sheet relates to State election candidates, and their 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.

Candidates must disclose gifts, loans, and political donations of \$1,000 or more received during their disclosure 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 the disclosure period?

The disclosure period for a candidate commences at the following times:¹

- If the candidate contested the last general election - 30 days after the election day for the last general election.
- If the candidate contested a by-election held since the last general election - 30 days after the election day for the by-election.
- If the candidate has not contested an election in the past four years - the earliest of the following:
 - the day they announce or otherwise publicly indicate their intention to be a candidate, or
 - the day they nominate as a candidate in the election, or
 - the day they otherwise indicate their intention to be a candidate in the election (for example, by accepting a donation towards their campaign).

The disclosure period for every candidate ends 30 days after election day.

When to lodge a return

Queensland has real-time disclosure laws.

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

However, during the seven days prior to election day, gifts and loans must be disclosed within **24 hours** of receipt.

Candidates must also disclose the value of all gifts and loans received in their election summary return, regardless of their value.

The election summary return is due **15 weeks after election day**.

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 real-time return 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.

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

¹ See section 198(1)

What are the 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.
- 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.

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.²

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

Associated entities of candidates

Associated entities of State election candidates must comply with the same reporting obligations of those entities which are associated with a registered political party.

See [Fact Sheet 5](#) for information about disclosure obligations of associated entities.

Record keeping

Candidates who receive gifts and loans of any amount must keep detailed records to ensure they fully comply with disclosure requirements.

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

² See section 205A