

PERIODIC RETURNS FOR REGISTERED POLITICAL PARTIES AND ASSOCIATED ENTITIES

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.

All registered political parties and associated entities must lodge a periodic return within eight weeks of the end of each reporting period.¹ This includes associated entities of State election candidates if they were associated with a candidate at any point during a reporting period.²

What is a reporting period?

There are two reporting periods each year:

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

What must be included in a periodic return?

Each periodic return must include:

- the total amount received by the registered political party or associated entity during the reporting period,
- the total amount paid by the registered political party or associated entity during the reporting period, and
- the total outstanding amount of all debts incurred by the registered political party or associated entity, as at the end of the reporting period.

Periodic returns must also include the relevant particulars of:

- each entity from which the political party or associated entity received \$1,000 or more (either as a single amount, or cumulatively) during the reporting period,

- each entity to which the political party or associated entity paid \$1,000 or more (either as a single amount, or cumulatively) during the reporting period, and
- each entity to which the political party or associated entity owes \$1,000 or more during the reporting period.

See [Fact Sheet 5](#) for the definition of relevant particulars.

Bank statements

A copy of the bank statement for the registered political party's State campaign account must be provided with the periodic return. The statement must cover the entire reporting period. Bank statements are not published.

See [Fact Sheet 1](#) for information about State campaign accounts.

How to lodge a periodic return

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

Audit certificates

Periodic returns must be accompanied by an audit certificate.⁴

An auditor who provides an audit certificate for a return must not be or have ever been a member of a political party.

¹ See section 294(4)

² See section 294(4)

³ See section 197

⁴ See section 310

More information

For more information relating to funding and disclosure obligations, please visit the ECQ's website at www.ecq.qld.gov.au, call 1300 881 665, or email fad@ecq.qld.gov.au.

An auditor must have any of the following qualifications:⁵

- registration as an auditor under the Corporations Act, or
- membership of CPA Australia Ltd (ACN 008 392 452) and an entitlement to use the letters 'CPA' or 'FCPA', or
- membership of the Institute of Public Accountants Ltd (ACN 004 130 643) and an entitlement to use the letters 'MPA' or 'FIPA'; or membership of Chartered Accountants Australia and New Zealand (ARBN 084 642 571) and an entitlement to use the letters 'CA' or 'FCA'.

What must be included in an audit certificate?

The audit certificate must state:⁶

- the auditor was given full and free access at all reasonable times to the records related to a matter required to be disclosed in the return, and
- the auditor examined the relevant accounts and documents that the auditor considered material for giving the certificate, and
- the auditor received all information and explanations requested in relation to any matter required to be stated in the certificate, subject to the qualifications, stated in the certificate (if any), and
- the auditor has no reason to think that any statement in the declaration is not correct.

Auditors who become aware of any matter that is reasonably likely to constitute a contravention of Part 11 of the *Electoral Act 1992* must give ECQ written notice within seven business days.

The maximum penalty for not complying with this requirement is 100 penalty units.

Requests for audit certificate waiver

The ECQ may waive the requirement to give an audit certificate if it considers the cost would be unreasonable.⁷

For more information about this process, see the [ECQ's Assessing Requests for Audit Certificate Policy and Procedure](#).

⁵ See section 197

⁶ See section 310

⁷ See section 310