

**REGISTERED POLITICAL PARTIES &
ASSOCIATED ENTITIES****Periodic returns**

Unless otherwise stated, all references to legislation are to the *Electoral Act 1992* (EA). The information in this fact sheet does not replace legislation. If you are concerned about your circumstances, you should seek independent legal advice.

What is a periodic return?

Periodic returns are reports lodged at the end of every reporting period. They cover amounts received, paid and any debts incurred by the registered political party or associated entity.

Who needs to submit a periodic return?

All registered political parties and associated entities must lodge a periodic return within 8 weeks of the end of each reporting period. This includes associated entities of state and local government candidates and groups of candidates if the entity was associated with the candidate or group at any time during the reporting period.

What is a reporting period?

There are 2 reporting periods each year:

- 1 January to 30 June
- 1 July to 31 December

What is 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.

For registered political parties and associated entities of registered political parties or state candidates, 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.

Version: July 2025

More information

If you need more information relating to Funding, Disclosure and Compliance, please contact ECQ on 1300 881 665 or by emailing fad@ecq.qld.gov.au.



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For associated entities of local candidates and groups of candidates, periodic returns must also include the relevant particulars of:

- each entity from which the associated entity received \$500 or more (either as a single amount or cumulatively) during the reporting period
- each entity to which the associated entity paid \$500 or more (either as a single amount, or cumulatively) during the reporting period
- the total amount outstanding at the end of the reporting period of all debts incurred by or for the entity.

See [Fact Sheet 12 – Real-time disclosure of gifts and loans by registered political parties](#) for the definition of relevant particulars.

BANK STATEMENTS

Registered political parties must provide a copy of the bank statement for the party's state campaign bank account with the periodic return. The statement needs to cover the entire reporting period. Bank statements are not published.

Refer to [Fact sheet 11 – State campaign bank accounts for registered political parties](#) for more information.

AUDIT CERTIFICATES

Periodic returns must be accompanied by an audit certificate. The audit certificate must state:

- 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.
- The auditor examined the relevant accounts and documents that the auditor considered material for giving the certificate.
- 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).
- The auditor has no reason to think that any statement in the declaration is not correct.

Auditors who become aware of any matter that it reasonably likely to constitute a contravention of part 11 of the EA or of part 6 or part 9, division 5 of the *Local Government Electoral Act* must give ECQ written notice within 7 days.

An auditor who provides an audit certificate for a return must not be nor ever have been a member of a political party. The auditor must possess any of the following qualifications:

- registration as an auditor under the *Corporations Act 2001*
- membership of CPA Australia Ltd (ACN 008 392 452) and entitlement to use the letters CPA or FCPA
- membership of the Institute of Public Accountants Ltd (ACN 004 130 643) and entitlement to use the letters MIPA or FIPA
- membership of Chartered Accountants Australia and New Zealand (ARBN 084 642 571) and entitlement to use the letters CA or FCA.

More information on state government elections

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REQUESTS FOR AUDIT CERTIFICATE WAIVER

A registered political party or associated entity may request the ECQ waive the requirement to give an audit certificate. The ECQ may grant the request if it considers the cost of obtaining an audit certificate to be unreasonable.

How to lodge a periodic return

Periodic returns can be lodged in the Electronic Disclosure System at disclosures.ecq.qld.gov.au.

Record keeping

All election participants must keep records for 5 years. This is required to demonstrate compliance in relation to all electoral expenditure, political donation, disclosure and reporting requirements.

Refer to [Fact sheet 4 – Record keeping requirements](#) for more information.

Compliance

The ECQ is responsible for administering and enforcing the EA which includes penalties for election participants who breach their obligations.

The maximum penalty for not complying with these requirements is 100 penalty units (valued at \$16,690 as of 1 July 2025).

For further information

This fact sheet mainly refers to part 11 of the EA. The EA is available in full at legislation.qld.gov.au. Participants in the electoral process should ensure they understand their obligations under the EA.



RELATED FACT SHEETS

- Fact sheet 4 – Record keeping requirements
- Fact sheet 11 – State campaign bank account for registered political parties
- Fact sheet 12 – Real-time disclosure of gifts, loans and political donations by registered political parties
- Fact sheet 27 – Funding and disclosure overview for associated entities

Fact sheets can be found on the [ECQ website](#).

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