

DISCLOSURE OF GIFTS AND LOANS RECEIVED

This fact sheet relates to candidates, registered political parties and associated entities involved in State elections and by-elections.

Candidates, registered political parties, and associated entities, all have obligations in relation to the disclosure of donations, gifts and loans received during a **disclosure period** for an election (candidates) and a **reporting period** (registered political parties and associated entities).

Gifts, non-monetary 'gifts-in-kind' and loans of \$1,000 or more (cumulatively) - the *gift threshold amount* - received during the disclosure period or reporting period must be disclosed to the ECQ via a **real-time disclosure return** (before and during an election) and an **election summary return** (after an election).

This is done via the ECQ's [Electronic Disclosure System](#). The ECQ is required to publish disclosure returns under the *Electoral Act 1992*. The disclosure of gifts, loans and political donations increases the integrity and transparency of funding for political campaigns in Queensland.

For definitions and examples of a gifts and loans, refer to [Fact Sheet 2 - Definition of gifts and loans](#).

Caps (limits) on political donations made to candidates, registered political parties, third parties and donors during the donation cap period for an election will **commence on 1 July 2022**.

Penalties will apply for any gifts, loans and political donations that do not comply with the caps after that date.

What is the disclosure period?

Under section 198(1), the disclosure period for a candidate **commences**:

- If the candidate, contested the last general election - 30 days after the polling day for the last general election.
- If the candidate contested a by-election held since the last general election - 30 days after the polling day for the by-election in which they were a candidate.
- If the candidate has not contested an election in the past 4 years - the earliest of the following:
 - the day they are pre-selected by a registered political party to contest the election, or
 - 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 candidates ends 30 days after election day.

What is a reporting period?

Under section 197, the reporting period for a registered political party and an associated entity is based on a 6-month period, running from 1 January to 30 June and 1 July to 31 December.

When to lodge a return

Before, during and after an election

Real-time disclosure generally means **within 7 business days** of making or receiving the donation.

During the 7 days prior to election day, real-time disclosures must be lodged in the EDS within 1 day.

Candidates must disclose gifts and loans (see sections 261-262):

- before and during the election, via **real-time disclosure** (see section 8A of the *Electoral Regulation 2013*), and
- **within 15 weeks after an election**, in an **election summary return** (sections 261(3) and 262(3) of the *Electoral Act*).

Registered political parties and associated entities must disclose gifts and loans before and during an election (see ss 290-294 respectively) via **real-time disclosure** (see ss 10 and 10A of the *Electoral Regulation 2013* respectively).

Note: Registered political parties and associated entities also have reporting obligations under sections 290(4) and section 294(4) respectively, via a **periodic return**. For more information, refer to: [Handbook 3 - Election and Disclosure Obligations for Registered Political Parties and Associated Entities for State elections and by-elections](#).

How to lodge a return

Disclosures should be lodged via the ECQ's **Electronic Disclosure System** (EDS) - <https://disclosures.ecq.qld.gov.au>.

Should it not be possible to lodge a return via the Electronic Disclosure System, please contact the ECQ on 1300 881 665 or by emailing fad@ecq.qld.gov.au.

What to include in a return

Each disclosure return requires:

- the name and address of the donor
- the date the donation was made
- the value of the donation (gift, non-monetary 'gift-in-kind' or loan), and
- the relevant particulars of the person who gave the gift.

If the person who gave the gift is not the original source of the gift, the relevant particulars of the original source must also be provided.

All loans totalling \$1,000 or more, received by candidates or registered political parties from a single entity that is not a financial institution must be disclosed to the ECQ within 7 business days.

Disclosures relating to loans must also include:

- the terms and conditions of the loan
- the date the loan was made, and
- the name and address of the lenders.

Original source of an indirect gift or loan

Under section 205A, the original source of a gift or loan is the person or entity that gives the gift or loan for the main purpose of enabling (directly or indirectly) the *first* recipient (donor), to make a gift or loan to another person, the *ultimate* recipient.

Under section 205B, the relevant particulars of the original source of the gift or loan, as well as those of the donor, must be disclosed in returns to the ECQ:

- For an unincorporated association: the names and addresses of the members of the executive committee (however described) of the association; or
- For 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, or
- Otherwise: the name and address of the entity.