

DONORS

Disclosure of gifts made to registered political parties and state election candidates

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.

Who is a donor?

A donor is any individual or entity which makes a gift (including a political donation) to or for the benefit of a state election candidate or registered political party.

There are caps on the amount of political donations that can be made by a donor.

Please see [Fact sheet 6 – Political donation caps](#) for more information including the difference between a gift and a political donation.

What must a donor disclose?

A donor must lodge a return with the ECQ if they make a gift of \$1,000 or more (either as a single amount or cumulatively) to either:

- a state election candidate for an election
- a registered political party within a reporting period.

If a donor receives a gift of \$1,000 or more (either as a single amount or cumulatively) and uses it to make or reimburse one of the above gifts, the donor must lodge a return for the gift they received as well as the gift they made.

Refer to [Fact sheet 22 – Real-time disclosure of gifts received by third parties](#) for more information.

What is a reporting period?

There are 2 reporting periods each year:

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

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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.



**Electoral
Commission**
QUEENSLAND

What is real-time disclosure of gifts?

Queensland has real-time disclosure laws which means gifts are disclosed throughout the reporting period and election.

Donors must disclose a gift within **7 business days** of making the gift.

How are gifts and loans disclosed?

Gifts are disclosed to the ECQ in a return. Returns are lodged online via the ECQ's Electronic Disclosure System (EDS) at disclosures.ecq.qld.gov.au.

The public can view returns within 24 hours after they have been lodged.

What is included in a return?

Each real-time return must include the following details:

- the value of the gift
- the date it was made
- the name and address of the recipient
- the **relevant particulars** of the donor
- the **relevant particulars** of the original source of the gift (if applicable)
- whether or not the gift is a political donation.

If the gift is a political donation and is made to an electoral committee for an electoral district, the return must also include the name of the electoral district.

What are relevant particulars?

The relevant particular 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 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.

Who is the original source of a gift?

If someone makes a gift to another person or entity for the main purpose of enabling the recipient to make a gift to an election participant, the first person is referred to as the 'original source' of the gift.

The relevant particulars of the original source as well as those of the person who made the gift directly to the election participant, must be disclosed in returns lodged with the ECQ.

More information on state government elections

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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 5 – Definition of gifts, loans and political donations

Fact sheet 6 – Political donation caps

Fact sheet 22 – Real-time disclosure of gifts received by third parties

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

More information on state government elections

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