

A decorative graphic at the top of the page features a grid of diamond shapes in shades of grey and maroon. Three stylized figures are placed within the diamonds: a woman on the left holding a magnifying glass and a clipboard, a man in the center at a podium, and a person on the right wearing a headset.

ELECTION AND DISCLOSURE OBLIGATIONS FOR DONORS

To State election candidates and
registered political parties



**Electoral
Commission**
QUEENSLAND

The Electoral Commission of Queensland (ECQ) is the independent statutory authority responsible for the impartial conduct of State, local, and industrial elections. It also works to ensure that election participants comply with funding and disclosure requirements, set out in the *Electoral Act 1992* (the Act), and the Electoral Regulation 2013 (the Regulation).

These legal requirements promote transparency and fairness, and include (amongst others):

- disclosing gifts and loans made and received,
- disclosing electoral expenditure incurred,
- use of State campaign bank accounts,
- enforcement of political donation caps,
- enforcement of expenditure caps, and
- enforcement of prohibited donor laws.

This handbook is a compilation of fact sheets to help donors comply with their disclosure obligations at State elections and by-elections, as well as those obligations which occur all year round.

The ECQ can undertake a range of actions to ensure and enforce compliance, including conducting compliance reviews and audits, issuing penalty infringement notices (fines), recovering amounts as debts due to the State, and commencing prosecutions.

Disclaimer

The ECQ's publications are not legal advice, nor are they intended as a substitute for the Act or Regulation. The ECQ recommends that stakeholders refer to the Act and Regulation, and if necessary, seek independent legal advice in relation to their election and disclosure obligations.

The Act and Regulation are available on the Queensland legislation website: www.legislation.qld.gov.au.

Assistance and enquiries

The ECQ's Funding and Disclosure team is available to provide general guidance and information in relation to election and disclosure compliance matters. The ECQ will not provide specific legal, financial or other professional advice. All electoral participants should seek their own legal advice if they are in doubt and how the law treats their particular circumstances.

1. Definition of gifts, loans, and political donations.....	Fact Sheet 04
2. Disclosure of gifts received by donors.....	Fact Sheet 07
3. Caps on political donations.....	Fact Sheet 20
4. Disclosure of gifts made to RPPs or candidates.....	Fact Sheet 13
5. Information for third parties.....	Fact Sheet 14
6. Record keeping requirements.....	Fact Sheet 21

DEFINITION OF GIFTS, LOANS, AND POLITICAL DONATIONS

This fact sheet relates to candidates, registered political parties, associated entities, third parties and donors which make or receive gifts or loans. 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.

Gifts and loans that are made to election participants (including registered political parties, candidates, associated entities, and third parties) must be disclosed.

It is important for election participants (including donors) to familiarise themselves with the definitions of gifts, loans and political donations to ensure they comply with disclosure laws and donation caps.

There is a difference between an ordinary gift/loan and a political donation. Disclosure obligations apply to gifts/loans and political donations.

What is a gift?

A **gift** is the disposition of property, or provision of a service, by a person to another person, for no consideration or inadequate consideration.¹

A **non-monetary gift** (or gift-in-kind) is a gift of any goods or services other than money.

A gift includes:

- money given to an election participant,
- the provision of ordinarily commercial services for a less than commercial fee,
- electoral expenditure gifted to an election participant,
- uncharged interest, or an amount forgiven, on a loan,
- the part of a fundraising contribution that exceeds \$200,

- an amount (other than a loan) given to a registered political party by a federal or interstate branch or division, or a related political party, or
- an amount paid, or service provided, to a registered political party under a sponsorship arrangement.

A gift does **not** include:

- the disposition of property via a will,
- a fundraising contribution of \$200 or less, or the first \$200 of a larger fundraising contribution,
- an amount paid for a person's membership or affiliation with a registered political party,
- a compulsory levy imposed on members of the Queensland Parliament under their registered political party's constitution,
- an amount transferred from a candidate's own funds (e.g. from a personal bank account) to the candidate's own State campaign account,
- an amount contributed from an account a candidate holds jointly with their spouse (this does **not** include amounts given to the spouse by a prohibited donor) to the candidate's own State campaign account,
- volunteer labour, or incidental or ancillary use of a volunteer's vehicle or equipment, or
- gifts made in a private capacity for an individual's personal use, unless the gift is used for an electoral purpose.

¹ See section 201

What is a fundraising contribution?

A fundraising contribution means an amount paid as a contribution, entry fee or other payment to entitle a person to participate in, or otherwise obtain a benefit from, a fundraising or other venture or function.

An example of a fundraising contribution includes a raffle ticket, or an amount paid for an item at a fundraising auction.

What is gifted electoral expenditure?

See [Fact Sheet 8](#) for the definition of gifted electoral expenditure.

Volunteer labour

Volunteer labour is generally not considered a gift. However, if a person provides a service that they normally provide on a commercial basis at a reduced or no cost, that would be considered a gift.

Example: A campaign volunteer, who also operates a printing business, prints 100 flyers and gives them to a candidate at no cost. The flyers are a gift and could also be a political donation.

Gifts given in a private capacity

Gifts made in a private capacity for an individual's personal use are not gifts for electoral purposes. However, should any part of the gift be used for an electoral purpose, that part will be considered a gift.

Sponsorship arrangements

A sponsorship arrangement, between a person (the sponsor) and a registered political party, means an arrangement:²

- that establishes a relationship of sponsorship, approval or association between the sponsor and the party, whether or not for commercial gain, or
- that confers a right on the sponsor to associate the sponsor, or the sponsor's goods or services, with
 - the party, or
 - a fundraising or other venture or event, or

- a program or event associated with a venture or event.

It does not matter whether the sponsor is entitled, under the arrangement to:

- be acknowledged as a sponsor, or
- advertising or marketing rights, or
- supply the sponsor's goods or services, or
- another benefit (e.g. entry to a particular event or function).

Funds from a joint bank account

A candidate may pay an amount from their personal funds into their own State campaign account for use in their election campaign. This is considered **self-funding** (i.e. not a gift) and there is no limit on the amount that can be transferred from personal funds.

Amounts transferred from a **joint bank account** held by a candidate and their spouse (which includes a de facto or civil partner) into the candidate's own State campaign account are taken to be amounts contributed from the candidate's own funds. These are not considered to be gifts.

Note: Self-funding and joint funds cannot be used as a way to conceal gifts that are otherwise not permitted (e.g. gifts from property developers, or amounts that would otherwise be subject to caps). Significant penalties apply for circumventing electoral laws.

What is a loan?

A **loan** is any of the following provided by a person or entity, other than a financial institution or by use of a credit card:³

- an advance of money,
- provision of credit or another form of financial accommodation,
- payment of an amount for, on behalf of, or at the request of, an entity, if there is an express or implied obligation to repay the amount, or
- another transaction that is in effect a loan of money.

² See section 200A

³ See section 197

What is a political donation?

A political donation is any gift or loan given to a registered political party or State election candidate, that is accompanied by a donor statement.

A donor statement is a written document which must:⁴

- be completed by the donor of the gift or loan,
- name the election participant (i.e. the registered political party or State election candidate) to whom the gift or loan is made,
- state that the gift or loan is made with the intention that it is used for an electoral purpose,
- state the relevant particulars of the donor of the gift or loan, and
- be **given** to the recipient with the gift or loan, or **within 14 days** after the gift or loan is made.

All gifted electoral expenditure is a political donation, even if there is no donor statement.

There are caps on political donations. [See Fact Sheet 20](#) for information about political donation caps.

Anonymous gifts

It is unlawful for a candidate to receive anonymous gifts totalling \$200 or more.⁵ This includes gifts where the name, address or other required details of the donor are not known to the candidate.

It is unlawful for a registered political party to receive anonymous gifts totalling \$1,000 or more.

If an anonymous gift is received, an amount equal to the amount, or value, of the gift/s is payable to the State.

Gifts of foreign property

It is unlawful for a candidate or registered political party to receive a gift of foreign property.⁶

The location of the property immediately before the gift or transfer took place determines whether it is Australian or foreign property. Gifts of Australian property acquired in exchange for foreign property remain foreign property.

An amount equal to the amount or value of a foreign gift is payable to the State unless the gift is returned within six weeks of receipt.

Prohibited donors

Property developers and industry organisations representing property developers, are prohibited from making a gift, loan, or political donation for the benefit of a political party, candidate, or other entity in an election.⁷

Significant penalties apply for anyone who makes or receives these prohibited donations. Penalties could include fines, prosecution and/or the recovery of those amounts as a debt to the State.

See the [ECQ website](#) for further information.

Disclosure of gifts and loans

Election participants may be required to disclose the details of gifts, loans, and political donations they have received.

See [Fact Sheets 5-7](#) for information about disclosure obligations.

⁴ See section 251

⁵ See section 271

⁶ See section 270

⁷ See Part 11, Division 8

Fact Sheet 7 - State elections

DISCLOSURE OF GIFTS RECEIVED BY THIRD PARTIES

This fact sheet relates third parties involved in State elections and by-elections. 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.

Third parties which incur expenditure for political purposes may have to disclose any gifts they receive to enable that expenditure.

See [Fact Sheet 4](#) for information about what is and is not a gift.

What is a third party?

A third party is any individual or entity (including those outside Queensland), other than a registered political party, an associated entity, or a candidate.

Disclosure obligations

A third party must disclose the details of a gift received if they:

- incur expenditure for a political purpose of \$1,000 or more (during a disclosure period), **and**
- receive a gift of \$1,000 or more (either as a single amount or cumulatively during a disclosure period) to incur or reimburse that expenditure (wholly or in part).

Expenditure for a political purpose includes expenditure to:

- incur electoral expenditure (see [Fact Sheet 8](#) for further information about what is and is not electoral expenditure).
- make a gift to or for the benefit of a registered political party or State election candidate.
- make a gift to or for the benefit of another person to enable that person, or anyone else, to use all or part of the gift to do the above.

Additional disclosure obligations apply for gifts made to registered political parties and candidates. See [Fact Sheet 13](#) for further information.

What is the disclosure period?

The disclosure period for all third parties started on 30 November 2020.¹

The disclosure period for all third parties ends 30 days after election day for a State election or by-election.

When to lodge a return

Gifts must be disclosed within **seven business days** of the gift being used to incur or reimburse expenditure.

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 return must include:


- the value of the gift,
- the date the gift was received, and
- the relevant particulars of the person who made the gift.

What are '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.

¹ See section 198(3)

- 
- 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.

Record keeping

Third parties who receive gifts of any amount must keep detailed records to ensure they are fully compliant with their disclosure requirements.

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

POLITICAL DONATION CAPS

This fact sheet relates to registered political parties, State election candidates, associated entities and donors who make political donations from 1 July 2022. All references to legislation are to the *Electoral Act 1992*. The information in this fact sheet does not replace legislation. If you are concerned about your obligations, you should seek independent legal advice.

Queensland's electoral laws impose limitations (caps) on the amount or value of political donations which can be made to, or accepted by, registered political parties and State election candidates.

Please read this Fact Sheet carefully. Not all gifts or loans made to political parties or candidates are political donations. Caps only apply to political donations.

What is a political donation?

A political donation is any gift or loan given to a registered political party or State election candidate, that, within 14 days, is accompanied by a **Donor Statement**.

Gifted electoral expenditure is a political donation, even if there is no donor statement.

Refer to [Fact Sheet 4](#) for further information about the definition of gifts and loans.

What is a Donor Statement?

A **Donor Statement** is a written statement which must:¹

- be completed by the donor of the gift or loan,
- name the election participant (i.e. the registered political party or State election candidate) to whom the gift or loan is made,
- state that the gift or loan is made with the intention that it is used for a State electoral purpose,
- state the relevant particulars of the donor of the gift or loan, and

- be **given** to the recipient with the gift or loan, or **within 14 days** after the gift or loan is made.

For the definition of relevant particulars, refer to:

- [Fact Sheet 5 – Disclosure of gifts and loans by registered political parties.](#)
- [Fact Sheet 6 – Disclosure of gifts and loans by candidates.](#)

For the definition of gifted electoral expenditure, refer to [Fact Sheet 8](#).

How do the political donation cap laws work?

Donors **must not make political donations** of more than the donation cap amount to the same registered political party, independent election candidate, or State election candidates endorsed by the same registered political party, during the donation cap period.

Similarly, registered political parties and State election candidates **must not accept political donations** of more than the donation cap amount from any one donor during the donation cap period.

What is the donation cap period?

The donation cap period commenced on 1 July 2022 and will reset on 25 November 2024. A new donation cap period will commence on 26 November 2024.

What are the political donation caps?

Between the period **1 July 2022** and **25 November 2024**, the political donation caps are:

- for a registered political party – **\$4,000**,

¹ See section 251

- for an independent candidate – **\$6,000**, and
- for endorsed candidates – **\$6,000** collectively for candidates endorsed by the same party.

A political donation must not exceed the cap either by itself, or when added to other political donations made by the same donor during the same period.

Receipts for political donations

Registered political parties, candidates, or associated entities which receive political donations must issue a receipt to the donor.²

The receipt must:

- state the name of the recipient party (including the electoral committee, if applicable), candidate or associated entity,
- state the name of the donor,
- acknowledge the receipt of the donation from the donor,
- include an ECQ-approved statement about how to comply with the donation cap laws, and
- if the political donation was made to or for the benefit of an associated entity – the name of the associated registered political party or candidate.

The ECQ-approved statements can be found in [Fact Sheet 25](#).

The ECQ encourages all political donation recipients to retain a copy of any receipts issued, as these may assist in demonstrating compliance with political donation cap regulations.

Are there caps for gifts/loans that are not political donations?

There are no caps for gifts and loans that are not political donations (i.e. those gifts/loans that are not accompanied by a donor statement, and those that do not constitute gifted electoral expenditure).

However, gifts and loans which are not political donations must **not** be placed into the State campaign account of the registered political party or candidate, and

must **not** be used to incur electoral expenditure for a State election.

As such, registered political parties and State election candidates can continue to accept any amount in gifts and loans that are not political donations.

Only political donations (and other allowable amounts) can be deposited into a State campaign account and used to incur electoral expenditure for a State election.

For further information about State campaign accounts, refer to [Fact Sheets 1–3](#).

Examples

Example 1 – Registered political parties accepting gifts

On 1 July 2022, a registered political party accepts a political donation of \$2,000 from a donor. On 1 July 2024, the party accepts another political donation of \$2,000 from the same donor. The political party would be unable to accept any further political donations from that particular donor until after 25 November 2024.

The party would be able to accept gifts and loans that are not political donations up to any amount, though these must not be placed into the party's State campaign account or used to incur electoral expenditure for a State election.

Example 2 – Independent candidates accepting gifts

On 1 October 2024, an independent candidate accepts a political donation of \$1,000 from a donor. On 10 October 2024, the candidate accepts \$5,000 worth of election material (i.e. gifted electoral expenditure) from the same donor.

The candidate would not be able to accept any further political donations from that particular donor until after 25 November 2024.

The candidate would still be able to accept political donations from other donors up to the donation cap amount.

² See section 258

Example 3 – Donors making gifts to endorsed candidates

On 1 December 2023, a donor makes a political donation of \$6,000 to a State election candidate who has been endorsed by a registered political party. The donor would be unable to make any political donations to any other candidate endorsed by that party until after 25 November 2024.

The donor would still be able to make political donations to the party itself (up to \$4,000), or to other candidates not endorsed by that party, up to the relevant donation cap amounts.

The donor would also be able to make gifts and loans that are not political donations up to any amount, but the recipient would not be able to use those amounts to incur electoral expenditure for a State election.

Example 4 – Donors making gifts to multiple election participants

On 1 October 2024, a donor makes a political donation to a registered political party of \$4,000, and splits \$6,000 in political donations between all State election candidates endorsed by the same registered political party. The donor would be unable to make any additional political donations to that party or its endorsed candidates until after 25 November 2024.

However, the donor would still be able to make political donations to other candidates not endorsed by the party, and to other registered political parties, up to the donation cap amount.

The donor would also be able to make gifts and loans that are not political donations up to any amount, but the recipient would not be able to use those amounts to incur electoral expenditure.

Payments exceeding the cap

If a political donation is received, and it is identified that the payment is in excess of the political donation cap, the party or candidate has **six weeks** to return the political donation.

Similarly, if a political donation is given, and it is identified that the payment is in excess of the political donation cap, the donor has

six weeks to ask, in writing, for the amount to be refunded.

Recovery of amounts over the political donation cap

Non-compliance with the political donation caps is an offence that carries substantial penalties.³

In addition to potential prosecution, the ECQ can recover the amount by which the political donation exceeds the cap as a debt to the State.⁴

Requirement to notify donors about political donation caps

Registered political parties, State election candidates, or their associated entities, must give donors a receipt **within 14 days** after receiving a political donation.⁵

The receipt must:

- state the names of the party, candidate or associated entity, and the donor,
- acknowledge receipt of the donation, and
- include a statement, in a form approved by the ECQ, that summarises the political donation cap laws.

For a political donation made to an associated entity, the receipt must also state the name of the party or candidate with which it is associated and include a statement summarising how the associated entity is taken to be part of the party or candidate.

Disclosure of gifts, loans and political donations

All gifts and loans (whether they are political donations or not) must be disclosed if they exceed the disclosure threshold.

For further information about disclosure requirements, refer to:

- [Fact Sheet 5 – Disclosure of gifts and loans by registered political parties.](#)
- [Fact Sheet 6 – Disclosure of gifts and loans by candidates.](#)

³ See section 259

⁴ See section 259A

⁵ See section 258

DISCLOSING GIFTS MADE TO REGISTERED POLITICAL PARTIES AND STATE ELECTION CANDIDATES

This fact sheet relates to individuals or entities which make gifts to a State election candidate or a registered political party. 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.

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 value of political donations that can be made. See [Fact Sheet 20](#) for further information, including the difference between a gift and a political donation.

What must a donor disclose?

A donor must give a return to the ECQ if they make gifts of \$1,000 or more (either as a single amount or cumulatively) to either¹:

- a State election candidate for an election,
- a registered political party in a reporting period, or
- another person, to enable that person to make a gift to one of the above.

Additionally, 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.²

See [Fact Sheet 7](#) for further information.

What is a reporting period?

There are two reporting periods each year:

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

When to lodge a disclosure return

Donors must give a return to the ECQ **within seven business days** of making the gift.

How to lodge a return

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

What details must be disclosed?

A return must include:

- the value of the gift,
- the date on which the gift was made or received (i.e. the date of payment),
- the donor's relevant particulars,
- 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.

If the gift is a political donation given to an electoral committee established by a registered political party to assist in the election of a candidate for an electoral district, the return must include the name of that district.

¹ See sections 264 and 265

² See section 263

³ See section 197

What are 'relevant particulars'?

The 'relevant particulars' of the donor are:

- If the donor is an **unincorporated association** – the names and addresses of the members of the executive committee (however described) of the association.
- If the donor is a **trust fund or foundation** – the names and addresses of the trustees, 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

The original source of a gift or loan is the person or entity that makes a gift or loan to a donor for the main purpose of enabling them (directly or indirectly) to make a gift or loan to another person or entity.⁴

The relevant particulars of the original source (in addition to those of the donor) must be disclosed in returns to the ECQ.

⁴ See section 205A

INFORMATION FOR THIRD PARTIES

This fact sheet relates to individuals and entities which make donations or incur electoral expenditure for Queensland State elections and by-elections. 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.

Queensland's electoral laws regulate the activities of third parties which participate in State elections and by-elections.

This fact sheet provides a general overview of those regulations and outlines where to find additional information.

What is a third party?

A third party is any individual or entity (including those outside Queensland), other than a registered political party, an associated entity or a candidate.

Does a third party need to be registered?

A third party which incurs, or intends to incur, more than \$6,000 (either as a single amount or cumulatively) in electoral expenditure during a capped expenditure period, must:

- apply to register with the ECQ before election day for an election,
- appoint an agent (if applicable),
- operate a dedicated campaign bank account, and
- fulfil a range of reporting and disclosure obligations.

Third parties that only intend to make donations to candidates or registered political parties do not need to register as a third party. However, they may still have disclosure obligations.

Refer to [Fact Sheet 8](#) for information about what is and what is not electoral expenditure.

Refer to [Fact Sheet 13](#) for further information about the disclosure obligations of donors.

Refer to [Fact Sheet 15](#) for further information about the registration process.

Electoral expenditure caps for third parties

Third parties must not exceed the electoral expenditure cap during the capped expenditure period for a State election.

Refer to [Fact Sheet 12](#) for information about expenditure caps for third parties.

Political donation caps

There are caps on the amount or value of political donations that can be made to registered political parties and State election candidates during a donation cap period.

Refer to [Fact Sheet 20](#) for information about donation cap regulations, and what the caps are.

Disclosure obligations

Electoral expenditure disclosure


All registered third parties (including those that should have been registered) must disclose all electoral expenditure incurred for an election in their election summary return.

The return is due **15 weeks after election day** and must be lodged even if the third party has nothing to disclose.

Refer to [Fact Sheet 9](#) for information about disclosing electoral expenditure.

Gifts made

Any third party that makes a gift of \$1,000 or more (either as a single amount or cumulatively) to a registered political party during a reporting period, or a State election candidate for an election must disclose the details of the gift in a return.



Refer to [Fact Sheet 13](#) for information about disclosing gifts made.

Gifts received

Any third party that incurs expenditure for a political purpose of \$1,000 or more (either as a single amount or cumulatively), and receives a gift of \$1,000 or more (either as a single amount or cumulatively) to incur or reimburse that expenditure (wholly or in part), must disclose the details of the gift in a return.

Refer to [Fact Sheet 7](#) for further information about disclosing gifts received.

How to lodge a return

Returns should be lodged via the ECQ's **Self Service Portal** (accessed via: selfserv.elections.qld.gov.au)

Record keeping

All third parties must keep records for five years. This is required to demonstrate compliance in relation to all electoral expenditure, political donation cap, disclosure, and State campaign account requirements.

Refer to [Fact Sheet 21](#) for information about record keeping requirements.

RECORD KEEPING REQUIREMENTS

This fact sheet relates to candidates, registered political parties, associated entities, third parties and donors involved in State elections and by-elections. All references to legislation are to the *Electoral Act 1992*. The information in this fact sheet does not replace legislation. If you are concerned about your obligations, you should seek independent legal advice.

Financial and disclosure records

Candidates, registered political parties, associated entities, third parties, donors, and agents are required to keep complete and accurate records about:

- gifts made or received,
- political donations (including donor statements),
- loans,
- electoral expenditure,
- other campaign expenses,
- dedicated campaign bank accounts,
- donations made to other election participants,
- election funding claims (if applicable),
- policy development payments (if applicable),
- disclosure returns, and
- the payment, source of funding and the costs, dates, times, methods of distribution or publication of all electoral advertising.

As a guide, the following records should be kept:

- receipt books,
- invoices issued or received,
- acknowledgment books,
- deposit books,
- cheque books,
- journals,
- bank statements, and
- general ledgers.

Clear audit trails are essential to substantiate all financial transactions. Keeping detailed information and documents ensures the election participant can demonstrate that they have fully complied with their election and disclosure obligations.

All records must be in English, be accurate and be held in a way that allows them to be conveniently and properly investigated or examined by the ECQ for audit or compliance purposes.

Records may be kept in **paper or electronic form**. It is strongly recommended that a back-up copy of all electronic records is kept in a separate location at all times to ensure they can be produced to the ECQ if requested.

The records must be kept by:

- the person who makes the record, or
- the person who (with the authority of the election participant) the record is transferred to in the ordinary course of business or administration.

All records relating to an election campaign must be **kept for five years** from the day that the record is made and are subject to audits and other compliance activities conducted by the ECQ.¹

There are substantial penalties for not complying with record keeping responsibilities and obligations.

Registers

All candidates, registered political parties, associated entities and third parties are required to maintain a register of non-monetary gifts (i.e. gifts of property other than money).²

¹ See section 305D

² See section 305F

This register is required to contain:

- a description of the gift,
- the date the gift was received,
- the value of the gift,
- the relevant particulars of the person who made the gift, and
- if the gift has been disposed of, the date of the disposal and the amount received for the disposal.

Registered political parties are also required to maintain a register of members and affiliates.³ The register must contain the name of the member or current affiliate of the party.

Electoral advertising record keeping obligations

Records must be kept relating to the printing, publishing or broadcast of the advertisement or other election material and must include a copy of the advertisement or other election material.⁴

The copy may be kept and stored in hard-copy or electronically but must be provided to the ECQ if requested.

The records kept must contain:

- a description of the audience to which the advertisement or other material was distributed, published or broadcast, and
- other details about the advertisement or other material, or its distribution, publication or broadcast, required by regulation, and
- if the distribution, publication, or broadcast relates to the election for an electoral district, the name of the electoral district.

The maximum penalty for non-compliance with this requirement is 20 penalty units.

Record keeping obligations for broadcasters and publishers

Records about electoral advertising must also be kept by the broadcasters and publishers of election material and electoral advertising, and they are required to

provide the ECQ with a disclosure return containing details of each advertisement and all related transactions.

Records must be kept for five years after the day that the record is made and are subject to audits and compliance activities conducted by the ECQ. Broadcasters and publishers are also subject to penalties should they not comply with their record keeping obligations.

³ See section 305G

⁴ See section 305A