



# 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](http://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.

**DONORS**

Contents

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- 1. Definition of gifts, loans and political donations ..... Fact sheet 05
- 2. Real-time disclosure of gifts and loans received by donors ..... Fact sheet 22
- 3. Disclosure of gifts made to political parties and candidates ..... Fact sheet 23
- 4. Political donation caps ..... Fact sheet 06
- 5. Funding and disclosure overview for third parties ..... Fact sheet 19
- 6. Record keeping requirements ..... Fact sheet 04

**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](mailto:fad@ecq.qld.gov.au).



## ALL ELECTION PARTICIPANTS

## Definition of gifts, loans and political donations

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.

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

Generally, any gifts or loans made to or by these election participants 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 or loan and a political donation. Disclosure obligations apply to all three: gifts, loans and political donations.

## What is a gift?

A **gift** is a transfer of money, property or a service given without receiving something of equal or adequate value in return.

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
- services provided at no or below cost
- 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 commercial loan) given to a registered political party by a federal or interstate branch or division or by a related political party
- an amount paid or service provided to a registered political party under a sponsorship arrangement.

A gift does **not** include:

- property transferred under a will
- a fundraising contribution of \$200 or less, or the first \$200 of a larger fundraising contribution
- membership fees paid to a registered political party
- an amount transferred from an individual's own funds (e.g. from a personal bank account) to the individual's own state campaign bank account

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## More information

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- an amount contributed from an account an individual holds jointly with their spouse (this does **not** include amounts given to the spouse by a prohibited donor) to the individual's own state campaign bank account
- volunteer labour or incidental or ancillary use of a volunteer's vehicle or equipment
- gifts made in a private capacity for an individual's personal use, unless the gift is used for an electoral purpose.

## What is a fundraising contribution?

A fundraising contribution is an amount paid as an entry fee or other payment entitling someone to participate in or benefit from a fundraising venture or function.

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

The first \$200 of a fundraising contribution from a single donor may be deposited into a state campaign bank account.

If the same donor makes a fundraising contribution of more than \$200, the excess amount must not be placed in a campaign bank account unless a donor statement (defined below) is obtained.

## What is gifted electoral expenditure?

Please see [Fact sheet 34](#) for the definition of gifted electoral expenditure.

## Volunteer labour

Volunteer labour is generally not considered a gift. Even so, 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 unless any part of the gift is used for an electoral purpose. The part used for an electoral purpose would be considered a gift.

## Sponsorship arrangements

Sponsorship arrangements are defined in section 200A of the EA. The arrangement is between a person (the sponsor) and a registered political party.

## More information on state government elections

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A sponsorship arrangement:

- establishes a relationship of sponsorship, approval or association between the sponsor and the party (whether or not for commercial gain)

or

- confers a right on the part of the sponsor to associate the sponsor or the sponsor's goods or services with one or more of the following
  - the party
  - a fundraising or other venture or event of the party
  - a program or event associated with a venture or event of the party.

Under the arrangement, it does not matter whether the sponsor is entitled to:

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

### Funds from a joint bank account

A candidate or third party individual may pay an amount from their personal funds into their own state campaign bank account. 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. These amounts do not require disclosure as gifts.

Amounts transferred from a **joint bank account** held by an individual and their spouse (which includes a de facto or civil partner) into the individual's own state campaign bank account are not considered to be gifts and do not require disclosure.

Self-funding and joint funds cannot be used to conceal gifts that are otherwise not permitted (e.g., prohibited gifts from property developers or amounts that would 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:

- 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
- another transaction that is in effect a loan of money.

If a loan's terms do not include an interest rate of at least the Reserve Bank of Australia's cash rate plus 3%, the difference would be considered a gift-in-kind and may require disclosure.

### More information on state government elections

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## What is a political donation?

A political donation is any gift or non-commercial loan given to a registered political party or candidate that is accompanied by a donor statement.

A donor statement is a written document which must:

- be completed by the donor of the gift or loan
- name the election participant (the registered political party or candidate) given the gift or loan
- state the gift or loan is intended to be used for an electoral purpose
- detail the relevant particulars of the donor of the gift or loan
- be given to the recipient with the gift or loan or **within 14 days** after the gift or loan is made.

A non-commercial loan is a loan given either with no interest or with an interest rate that is less than the Reserve Bank of Australia's cash rate plus 3%.

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

Political donations are the only gifts that can be deposited into a candidate's or registered political party's state campaign bank account and used to pay for electoral expenditure.

Caps are imposed on political donations. You can refer to [Fact sheet 6 – Political donation caps](#) for more information.

## 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
- 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.

## Regulations about particular gifts

### ANONYMOUS GIFTS

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

It is also 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.

## More information on state government elections

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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 6 weeks of receipt.

#### **GIFTS FROM PROHIBITED DONORS**

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

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 about prohibited donors.

#### **Disclosure of gifts and loans**

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

Details about disclosure obligations can be found in:

- [Fact sheet 12 – Real-time disclosure of gifts and loans by registered political parties](#)
- [Fact sheet 17 – Real-time disclosure of gifts and loans by candidates](#)
- [Fact sheet 22 – Real-time disclosure of gifts and loans received by third parties](#)
- [Fact sheet 23 – Disclosure of gifts made to registered political parties and state election candidates](#)

#### **Record keeping**

All election participants must keep records for 5 years. This is required to demonstrate compliance in relation to all electoral expenditure, disclosure and state campaign bank account requirements. Refer to [Fact sheet 4 – Record keeping requirements](#).

#### **For further information**

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

#### **More information on state government elections**

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 **RELATED FACT SHEETS**

Fact sheet 4 – Record keeping requirements

Fact sheet 6 – Political donation caps

Fact sheet 7 – Definition of electoral expenditure

Fact sheet 12 – Real-time disclosure of gifts, loans and political donations by registered political parties

Fact sheet 17 – Real-time disclosure of gifts, loans and political donations by candidates

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

Fact sheet 23 – Disclosure of gifts made to registered political parties and state election candidates

Fact sheet 34 – Gifted electoral expenditure

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

**More information on state government elections**

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**THIRD PARTIES****Real-time disclosure of gifts received**

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 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.

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

**What are a third party's disclosure obligations?**

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

- \$1,000 or more (either on its own or cumulatively from the same donor)

and

- used (wholly or in part) to incur or reimburse **expenditure for a political purpose** of \$1,000 or more.

**Expenditure for a political purpose** includes:

- electoral expenditure (e.g., money spent on political advertising)
- a gift to a candidate or a registered political party
- a gift to a person on the understanding that the gift will be used for either of the above 2 reasons.

Additional disclosure obligations apply for gifts made to registered political parties and candidates. Please refer to [Fact sheet 23 – Disclosure of gifts made to registered political parties and candidates](#) for further information.

For the definition of a gift, see [Fact sheet 5 – Definition of gifts, loans and political donations](#).

For the definition of electoral expenditure, see [Fact sheet 7 – Definition of electoral expenditure](#).

**What is real-time disclosure of gifts?**

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

A gift of \$1,000 or more that is used to incur or reimburse political expenditure must be disclosed within **7 business days** of using the gift. When only part of the gift is used for expenditure for a political purpose, the gift in full must be disclosed.

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**More information**

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## How are gifts disclosed?

Gifts must be disclosed to the ECQ in a return.

If the third party has an agent, the agent is responsible for lodging the return. Otherwise, the third party itself is responsible.

Returns are lodged online via the ECQ's Electronic Disclosure System (EDS) at [disclosures.ecq.qld.gov.au](https://disclosures.ecq.qld.gov.au).

The public can view returns 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 the gift was received
- the **relevant particulars** of the entity who made the gift.

## 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.

## Record keeping requirements

All election participants must keep records for 5 years. This is required to demonstrate compliance in relation to all electoral expenditure, 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 disclosure obligations. The compliance framework is available on the [ECQ's website](#).

## For further information

This fact sheet mainly refers to part 11, division 7 of the EA. The EA is available in full at [legislation.qld.gov.au](https://legislation.qld.gov.au). Participants in the electoral process should ensure they understand their obligations under the EA.

### More information on state government elections

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 **RELATED FACT SHEETS**

Fact sheet 4 – Record keeping requirements

Fact sheet 5 – Definition of gifts, loans and political donations

Fact sheet 7 – Definition of electoral expenditure

Fact sheet 23 – Disclosure of gifts made to registered political parties and state election candidates

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

**More information on state government elections**

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**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

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## 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](https://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](http://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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**CANDIDATES, REGISTERED POLITICAL PARTIES,  
ASSOCIATED ENTITIES, DONORS**

## Political donation caps

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.

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 or candidates in state elections.

### What are political donation caps?

Political donation caps are limitations on the value of political donations that a single donor can give to a registered political party, independent candidate or candidates endorsed by the same registered political party during a donation cap period.

Donors must keep track of the political donations they give to make sure they do not exceed the cap. Registered political parties and candidates must also keep track of the political donations they receive so they do not accept donations of more than the capped amount from any particular donor in a donation cap period.

### What is a political donation?

A political donation is any gift or loan given to a registered political party or 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.

Please see [Fact sheet 5 – Definition of gifts, loans and political donations](#) and [Fact sheet 34 – Gifted electoral expenditure](#) for more information.

### What is the donation cap period?

The current donation cap period began on 1 July 2022 and will end on 25 November 2024.

A new donation cap period will begin on 26 November 2024 and end 30 days after the state general election day in 2028.

### What is the political donation cap amount?

Between 1 July 2022 and 25 November 2024, a single donor can give up to the following amounts in political donations:

- **\$4,000** to a registered political party
- **\$6,000** to an independent candidate
- **\$6,000** collectively to candidates endorsed by the same registered political party.

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A political donation must not exceed the cap either by itself or cumulatively with other political donations made by the same donor during the same donation cap period.

### What is a donor statement?

Donor statements are written statements which must:

- be completed by the donor of the gift or loan
- name the election participant to which the gift or loan is made
- state that the gift or loan is intended to be used for an electoral purpose
- state the relevant particulars of the donor
- be given to the recipient either with the gift or loan or within **14 days** of when the gift or loan is made.

The definition of relevant particulars can be found in:

[Fact sheet 12 – Real-time disclosure of gifts and loans by registered political parties](#)

[Fact sheet 17 – Real-time disclosure of gifts and loans by candidates](#)

### Requirement to notify donors about political donation caps

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

The receipt must:

- state the names of the party, candidate or associated entity and the donor
- acknowledge receipt of the donation
- include an ECQ-approved statement summarising the political donation cap laws.

If the political donation was made to an associated entity, the name of the entity's registered political party or candidate and a statement that the entity should be treated as part of the party or candidate must be included.

ECQ-approved statements can be found in [Fact sheet 26 – Approved statements for political donation receipts](#).

Copies of receipts for all political donations should be retained by both the donor and the recipient. These may assist in demonstrating compliance with political donation caps.

Not all gifts or loans made to political parties or candidates are **political donations**.

Caps only apply to political donations.

#### More information on state government elections

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## Are there caps on gifts and loans that are not political donations?

There are no caps on gifts and loans that do not qualify as political donations (i.e. those that are not accompanied by a donor statement or do not constitute gifted electoral expenditure). Registered political parties and candidates can accept any amount in gifts and loans that are not political donations.

However, gifts and loans that are not political donations **must not be placed into the state campaign bank account** of the candidate or registered political party, and they **must not be used to incur election expenditure** for a state election.

Only political donations (and other allowable amounts) can be deposited into a state campaign bank account and used to incur electoral expenditure during state elections.

For more information about state campaign bank accounts, see:

[Fact sheet 11 – State campaign bank accounts for registered political parties](#)

[Fact sheet 16 - State campaign bank accounts for candidates](#)

[Fact sheet 21 - State campaign bank accounts for third parties](#)



### EXAMPLES OF HOW POLITICAL DONATION CAPS APPLY

#### Example 1

On 1 July 2023, Registered Political Party A accepts a political donation of \$2,000 from Donor Y. The party accepts another political donation of \$2,000 from Donor Y on 3 July 2024. Under the political donation caps, the party is unable to accept any further political donations from that donor until after 25 November 2024.

Registered Political Party A may accept gifts and loans of any amount that are not political donations from Donor Y. These gifts or loans **must not be placed** into the party's state campaign bank account and **cannot be used** to incur electoral expenditure for a state election.

#### Example 2

On 1 October 2024, independent Candidate R accepts a political donation of \$1,000 from her cousin, Donor L. 10 days later, Candidate R accepts \$5,000 worth of newspaper advertisements (i.e., gifted electoral expenditure) from Donor L.

Candidate R would not be able to accept any further political donations from Donor L until after 25 November 2024.

Candidate R is still able to accept political donations totalling up to \$6,000 each from other donors.

### More information on state government elections

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 **CONTINUED EXAMPLES****Example 3**

On 2 February 2024, Donor Bob makes a political donation of \$6,000 to a state election candidate who has been endorsed by Registered Political Party B. Donor Bob is unable to make any further political donations to any other candidate endorsed by Party B until after 25 November 2024.

Donor Bob can still make political donations to the party itself (up to \$4,000) or to other candidates not endorsed by Party B (up to the relevant donation caps).

Donor Bob can also make gifts and loans that are not political donations up to any amount, but the recipients would not be able to use those gifts to incur electoral expenditure for a state election.

**Example 4**

On 15 July 2024, Donor J splits a political donation of \$6,000 between all the candidates endorsed by Party C. Donor J cannot give more in political donations to Party C's endorsed candidates until after 25 November 2024.

However Donor J is able to make \$4,000 in political donations directly to Registered Political Party C. Donor J can also make political donations to candidates not endorsed by Party C and to other registered political parties. Donor J cannot exceed the relevant donation cap amount.

Donor J may make additional gifts and loans to Registered Political Party C's endorsed candidates IF the gifts and loans are not political donations. Party C's endorsed candidates can not use these additional gifts to incur electoral expenditure.

**What happens if a political donation exceeds the cap?**

If a registered political party or candidate receives a political donation that exceeds the donation cap, the party or candidate has **6 weeks** to return the political donation.

Likewise, if a donor identifies that she has given a political donation that exceeds the donation cap, the donor has **6 weeks** to request in writing for the amount in excess to be refunded.

**Do political donations need to be disclosed?**

All gifts and loans including political donations must be disclosed once they reach the disclosure threshold.

More information about disclosure requirements is available:

[Fact sheet 12 – Real-time disclosure of gifts and loans by registered political parties](#)

**More information on state government elections**

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[Fact sheet 17 – Real-time disclosure of gifts and loans by candidates](#)

[Fact sheet 23 – Disclosure of gifts made to registered political parties and state election candidates](#)

## Record keeping

All election participants must keep records for 5 years. This is required to demonstrate compliance in relation to all electoral expenditure, disclosure and state campaign bank account requirements. For more details, see [Fact sheet 4 – Record keeping requirements](#).

## Compliance and penalties

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

Exceeding political donation caps is an offence under the EA that carries substantial penalties.

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.

## For further information

This fact sheet mainly refers to part 11 of the EA. The Act is available in full at [legislation.qld.gov.au](http://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 7 – Definition of electoral expenditure

Fact sheet 11 – State campaign bank accounts for registered political parties

Fact sheet 12 – Real-time disclosure of gifts, loans and political donations by registered political parties

Fact sheet 16 – State campaign bank accounts for candidates

Fact sheet 17 – Real-time disclosure of gifts, loans and political donations by candidates

Fact sheet 21 – State campaign bank accounts for third parties

Fact sheet 23 – Disclosure of gifts made to registered political parties and state election candidates

Fact sheet 26 – Approved statements for political donation receipts

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

## More information on state government elections

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](mailto:fad@ecq.qld.gov.au).

**THIRD PARTIES****Funding and disclosure overview for third parties**

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 and is not a third party?**

A third party is an individual or entity (including those outside Queensland) who makes gifts to election participants, conducts campaign activities or incurs electoral expenditure such as political advertising.

Federal elected representatives who incur electoral expenditure for Queensland state elections are considered third parties. Please refer to [Fact sheet 40 – Electoral expenditure incurred by federal Members of Parliament and Senators](#) for more information.

Registered political parties, associated entities and candidates are not considered third parties.

**Does a third party need to appoint an agent?**

Agents are individuals responsible for ensuring an election participant's compliance obligations under the EA are met.

Depending upon the circumstances, third parties may need to appoint an agent. Please refer to [Fact sheet 28 – Funding and disclosure overview for agents](#).

**Do third parties need to be registered?**

If a third party spends or intends to spend more than \$6,000 on electoral expenditure during the capped expenditure period, the third party must register with the ECQ for the election.

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.

See [Fact sheet 7 – Definition of electoral expenditure](#) for information and examples of electoral expenditure.

See [Fact sheet 20 – Third party registration process](#) for more information about registering a third party.

See [Fact sheet 23 – Disclosure of gifts made to registered political parties and state election candidates](#) for information about disclosure obligations.

**What are the disclosure obligations for a third party?****DISCLOSURE OF ELECTORAL EXPENDITURE**

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

Version: April 2024

**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](mailto:fad@ecq.qld.gov.au).



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Commission**  
QUEENSLAND

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The return is due 15 weeks after election day and must be lodged even if the third party has incurred no expenditure.

Please see [Fact sheet 8 – Disclosure of electoral expenditure and election summary returns](#) for further information.

#### **DISCLOSURE OF GIFTS MADE**

Any third party that makes a gift of \$1,000 or more (either as a single gift or cumulative smaller amounts) to a candidate or a registered political party must disclose the gift within 7 business days.

See [Fact sheet 23 – Disclosure of gifts made to registered political parties and state election candidates](#) for more details.

#### **DISCLOSURE OF GIFTS RECEIVED**

If a third party receives a gift of \$1,000 or more and uses it to incur or reimburse political expenditure, the gift must be disclosed within 7 business days of use.

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

### **How do third parties lodge a return?**

Disclosure returns are lodged via the ECQ's Electronic Disclosure System (EDS) at [disclosures.ecq.qld.gov.au](https://disclosures.ecq.qld.gov.au).

### **Do third parties have electoral expenditure caps?**

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

Please see [Fact sheet 24 – Electoral expenditure caps for third parties](#) for more details.

### **Do third parties have political donation caps?**

Third parties are not capped on the amount they can receive to fund their political expenditure.

There are limits to the amount or value of political donations that a third party can make to registered political parties or candidates during a donation cap period.

[Fact sheet 6 – Political donation caps](#) contains the details of donation cap regulations.

There are caps on the value of political donations made. Please see [Fact sheet 6 – Political donation caps](#) for more information including the difference between a gift and a political donation.

#### **More information on state government elections**

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](mailto:fad@ecq.qld.gov.au).

## Are there prohibited gifts or loans?

Property developers and industry organisations representing property developers are prohibited from making a gift or loan to any entity in an election.

Significant penalties apply to anyone who makes or receives these prohibited donations.

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

## What happens if a mistake is made?

If a third party or the agent of a third party realises they have incorrectly handled a funding and disclosure obligation, the person should contact the ECQ at [fad@ecq.qld.gov.au](mailto:fad@ecq.qld.gov.au). The Funding and Disclosure team can assist the election participant in amending or fulfilling their obligations. Returns must still be lodged, even if they are late.

## Record keeping requirements

All election participants must keep records for 5 years. This is required to demonstrate compliance in relation to all electoral expenditure, 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 disclosure obligations. The compliance framework is available on the [ECQ website](#).

## For further information

This fact sheet mainly refers to part 11 of the EA. The Act is available in full at [legislation.qld.gov.au](http://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 6 – Political donation caps
- Fact sheet 7 – Definition of electoral expenditure
- Fact sheet 8 – Disclosure of electoral expenditure and election summary returns
- Fact sheet 20 – Third party registration process
- Fact sheet 22 – Real-time disclosure of gifts received by third parties
- Fact sheet 23 – Disclosure of gifts made to registered political parties and state election candidates
- Fact sheet 24 – Electoral expenditure caps for third parties
- Fact sheet 28 – Funding and disclosure overview for agents

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

## More information on state government elections

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](mailto:fad@ecq.qld.gov.au).

**ALL ELECTION PARTICIPANTS****Record keeping requirements**

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 obligations, you should seek independent legal advice.

All election participants are responsible for keeping full and accurate records relevant to their election funding and disclosure requirements.

Good record keeping practices promote accountability and transparency and increase public confidence in election campaigning in state government. Records help to protect election participants should the integrity of their financial reporting be reviewed during or after an election campaign.

Failure to keep relevant election records is **unlawful** and may result in enforcement action.

**What records need to be kept?**

Election participants (and their associated entities) must keep complete and accurate records about:

- gifts (donations) made or received
- political donations (including donor statements)
- loans made or received
- electoral expenditure incurred
- other campaign expenses
- state campaign bank accounts
- election funding claims (if applicable)
- policy development payments (if applicable)
- disclosure returns
- payment, source of funding, costs, dates, times and methods of distribution or publication of all electoral advertising
- any other matters required to be stated in a disclosure form.

In general terms, the following items should be kept:

- bank statements
- invoices
- receipt books
- deposit books
- cheque books
- general ledgers
- notices
- copies of advertisements or election material.

Version: April 2024

**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](mailto:fad@ecq.qld.gov.au).



**Electoral  
Commission**  
QUEENSLAND



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Records must include any information necessary to demonstrate compliance with election funding and disclosure obligations under legislation.

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.

### **How do records need to be kept?**

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

Records may be kept in paper or electronic form. It is strongly recommended that paper records are also saved electronically. Copies of all electronic records should be regularly backed up in a separate location.

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.

### **How long should records be kept?**

Records must be kept and made available to the ECQ for inspection for at least **5 years** after the record was made.

All election participants are subject to ECQ compliance reviews and may be asked to provide evidence to satisfy the ECQ that disclosure requirements have been properly met.

### **Tips for good record keeping**

Good record keeping supports full and accurate disclosure. It is strongly recommended that election participants:

- record gifts, loans and electoral expenditure as soon as practical after they are received or incurred so they are not overlooked or forgotten
- save any paper records electronically to ensure they are not destroyed
- keep comprehensive records in an orderly format for easy and quick retrieval
- regularly back-up electronic records
- ensure their records are up-to-date.

## **Specific requirements for records of political donations, gifts and loans**

### **RECORDS OF POLITICAL DONATIONS**

A candidate or registered political party who receives a political donation must include the information below as part of their record:

- the relevant particulars of the person who made the political donation
- the date the political donation was made
- the value or amount of the political donation

### **More information on state government elections**

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](mailto:fad@ecq.qld.gov.au).

- if the political donation is not money, how the value of the donation was determined under section 201B of the EA
- the donor statement
- a copy of the receipt given to the person who made the political donation
- if the political donation was made by an entity that is not the source of the political donation:
  - that fact
  - the relevant particulars of the entity that is the source of the political donation
- if the political donation was a loan:
  - the relevant particulars of the entity that made the loan
  - the amount of the loan
  - the terms and conditions of the loan
  - the donor statement
  - if the loan was received from a registered industrial organisation
    - the name of the organisation
    - the names and addresses of the members of the executive committee of the organisation
  - if the loan was made to or for the benefit of an electoral committee, the electoral district
- if the political donation was gifted electoral expenditure:
  - how the electoral expenditure benefits the recipient
  - how section 200B(1)(b)(i or ii) applies
  - any consideration provided by the recipient
  - a copy of the invoice (if any)
  - details of any arrangement between entities that led to the expenditure (if any)
  - a donor statement (if any)
- if the political donation was returned or refunded (in full or in part):
  - the date the refund or return was made
  - the amount or value returned or refunded
  - if non-monetary, how the value was determined under section 201B of the EA.

#### **RECORDS OF GIFTS AND LOANS TO CANDIDATES AND REGISTERED POLITICAL PARTIES**

A candidate or registered political party who receives a gift or loan that is not a political donation must include the information below as part of their records:

- the relevant particulars of the person who made the gift or loan
- the date the gift or loan was made
- the amount or value of the gift or loan
- for a record about a gift, how the value of the gift was determined under section 201B of the EA
- if the gift or loan was made by an entity that is not the source of the gift or loan:
  - that fact
  - the relevant particulars of the entity that is the source of the gift or loan
- if the gift was refunded or returned in full or in part
  - the date the refund or return was made
  - the amount or value returned or refunded
  - if non-monetary, how the value was determined under section 201B of the EA

#### **More information on state government elections**

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- for a loan:
  - the relevant particulars of the entity that made the loan
  - the amount of the loan
  - the terms and conditions of the loan
  - if the loan was received from a registered industrial organisation
    - the name of the organisation
    - the names and addresses of the members of the executive committee of the organisation.

#### **POLITICAL DONATIONS, GIFTS AND LOANS MADE BY ELECTION PARTICIPANTS TO OTHER ELECTION PARTICIPANTS**

If a candidate or registered political party makes a political donation, gift or loan to another participant in the election, the following information must be kept in the record:

- the relevant particulars of the giver
- the date the political donation, gift or loan was made
- the amount or value of the political donation, gift or loan
- for non-monetary political donations or gifts, how the value of the gift is worked out under section 201B of the EA
- for a loan, the terms and conditions of the loan
- for a political donation or gift that is returned or refunded in full or in part
  - the date the return or refund was made
  - the amount or value returned or refunded
  - if non-monetary, how the value was determined under section 201B
- if electoral expenditure was gifted
  - how the electoral expenditure benefits the recipient
  - how section 200B(1)(b)(i or ii) applies
  - any consideration provided by the recipient
  - a copy of the invoice (if any)
  - details of any arrangement between entities that led to the expenditure (if any).

#### **GIFTS MADE TO OR FOR BENEFIT OF A THIRD PARTY**

If a gift is made to, or for the benefit of, a third party for the election that the third party is required to lodge a return for, the following information must be included in the record:

- the relevant particulars of the person who made the gift
- the date the gift was made
- the value of the gift
- for non-monetary gifts, how the value of the gift is worked out under section 201B of the EA
- if the gift was made by an entity that is not the source of the gift:
  - that fact
  - the relevant particulars of the entity that is the source of the gift
- if the gift was refunded or returned in full or in part:
  - the date the refund or return was made
  - the amount or value returned or refunded

#### **More information on state government elections**

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- if non-monetary, how the value was determined under section 201B of the EA
- if electoral expenditure was gifted to the third party:
  - how the electoral expenditure benefits the third party
  - how section 200B(1)(b)(i or ii) applies
  - any consideration provided by the recipient
  - a copy of the invoice (if any)
  - details of any arrangement between entities that led to the expenditure (if any).

## Register of non-monetary gifts

All election participants are required to maintain a register of non-monetary gifts (that is gifts of items other than money).

This register must contain:

- the value of the gift
- the date the gift was received
- a description of the gift
- relevant particulars of the person who made the gift.

If the gift has been disposed of, the register needs to include the date of disposal and the amount received.

## Specific requirements for records of electoral expenditure

The following details must be included in records of electoral expenditure incurred by a candidate or registered political party at any time or by a third party during the capped expenditure period:

- the amount of electoral expenditure
- the date the amount was paid
- description of the goods or services
- the name and business address of the person who supplied the goods or services
- the day the goods or services were supplied or provided
- the day the goods were first used for a campaign purpose during a capped expenditure period (if applicable)
- a copy of the invoice or receipt
- if electoral expenditure benefits another election participant:
  - how the expenditure benefits the other participant
  - how section 200B(1)(b)(i or ii) applies
  - a copy of the invoice (if any) issued to the other participant
- if section 281B applies, details of how the expenditure relates to the electoral district.

## RECORDS OF ELECTORAL ADVERTISING

Specific records must be kept relating to the printing, publishing or broadcasting of advertisements and other election material.

The record must contain:

### More information on state government elections

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](mailto:fad@ecq.qld.gov.au).

- a copy of the advertisement or election material
- the audience to which the material was distributed, published or broadcast
- the name of the electoral district if the material relates to the election for a specific district.

## Records for state campaign bank accounts of candidates and registered political parties

### FOR AMOUNTS PAID INTO THE ACCOUNT

When amounts are paid **into** the state campaign bank account, the following information must be included in the record of the deposit:

- the amount
- the type of the amount (or each part of the amount) as specified in section 216(2)
- the information necessary to show how the amount is of the type specified.

### FOR AMOUNTS PAID FROM THE ACCOUNT

When amounts are paid **from** the state campaign bank account, the following information must be included in the record of the payment:

- the amount
- if the amount is electoral expenditure incurred, reimbursement for electoral expenditure or a loan repayment, all details necessary to show that fact.

## Register of members

Registered political parties must maintain a current register of the names of all members and affiliates.

## 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
- 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.

## Is there a penalty for not keeping adequate records?

Failure to keep relevant election records may incur a penalty of 20 penalty units (valued at \$3,096 as of 1 July 2023).

Failure to keep accurate records of advertisements or other election material may incur a penalty of 20 penalty units (valued at \$3,096 as of 1 July 2023).

### More information on state government elections

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](mailto:fad@ecq.qld.gov.au).

## For further information

This fact sheet mainly refers to part 11 of the EA and the Electoral Regulation 2013. The Act and Regulation are available in full at [legislation.qld.gov.au](http://legislation.qld.gov.au). Participants in the electoral process should ensure they understand their obligations under the EA and ER.



### RELATED FACT SHEETS

Fact sheet 5 – Definition of gifts, loans and political donations

Fact sheet 7 – Definition of electoral expenditure

Fact sheet 8 – Disclosure of electoral expenditure and election summary returns

Fact sheet 12 – Real-time disclosure of gifts, loans and political donations by registered political parties

Fact sheet 17 – Real-time disclosure of gifts, loans and political donations by candidates

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

Fact sheet 23 – Disclosure of gifts made to registered political parties and state election candidates

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

## More information on state government elections

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](mailto:fad@ecq.qld.gov.au).