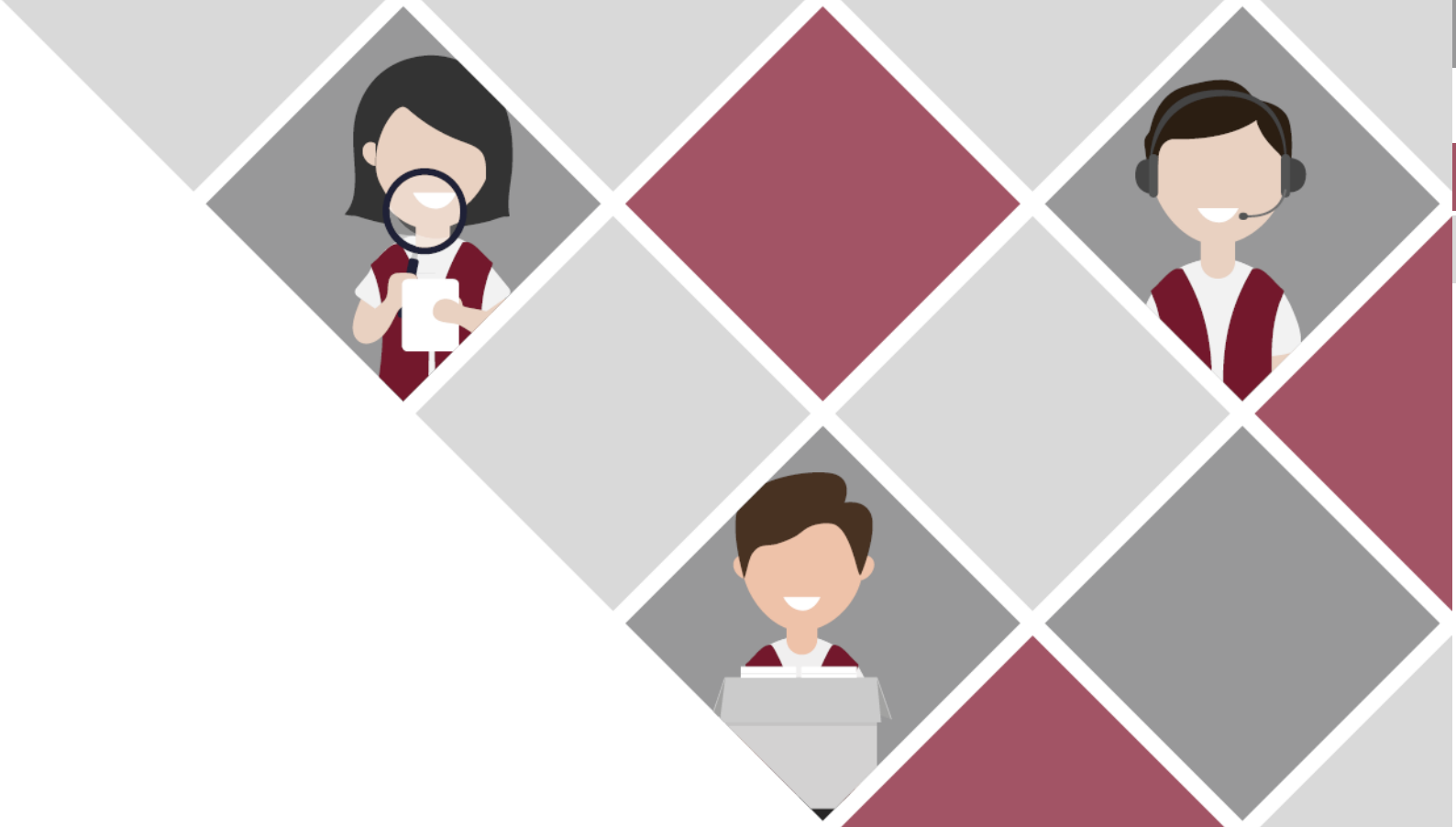


ELECTION AND DISCLOSURE GUIDE FOR THIRD PARTIES

FOR LOCAL GOVERNMENT ELECTIONS

VERSION 7: OCTOBER 2026

Electoral Commission QUEENSLAND

Introduction

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 *Local Government Electoral Act 2011* (the Act), and the Local Government Electoral Regulation 2023 (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 dedicated local campaign bank accounts
- enforcement of expenditure caps
- enforcement of prohibited donor laws.

This handbook is a compilation of fact sheets to help third parties comply with their election and disclosure obligations for local government elections and by-elections.

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 concerned about how the law treats their particular circumstances.

THIRD PARTIES

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THIRD PARTIES

Funding and disclosure overview

Unless otherwise stated, all references to legislation are to the *Local Government Electoral Act 2011* (LGEA). The information in this fact sheet does not replace legislation. If you are concerned about your obligations, you should seek independent legal advice.

This fact sheet relates to individuals and entities who participate in local government elections and by-elections.

What is and is not a third party?

A third party is an individual or an entity who makes a gift to an election participant or conducts campaign activities, such as paying for political advertising.

Registered political parties, associated entities, candidates, groups of candidates, and members of a committee for the election of a candidate or group, are **not** considered third parties.

Does a third party need to appoint an agent?

An agent is an individual responsible for ensuring an election participant's compliance obligations under the LGEA are met.

Depending upon their circumstances, third parties may need to appoint an agent.

Please refer to Fact sheet 38 – Funding and disclosure overview for agents to determine if your third party needs an agent.

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.

Please refer to Fact sheet 32 – Third party registration process for more information about registering a third party.

Fact sheet 12 – Definition of electoral expenditure contains information and examples of electoral expenditure.

Do third parties need a dedicated campaign bank account?

Registered third parties must establish a dedicated campaign bank account within 5 business days of registering with the ECQ. All electoral expenditure must be paid from this account.

For more details, please refer to Fact sheet 33 – Dedicated campaign bank accounts for third parties.

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

Electoral Commission QUEENSLAND

What are the disclosure obligations of third parties?

DISCLOSURE OF GIFTS AND LOANS MADE AND RECEIVED

If a third party receives a gift of $500 or more, they must disclose the gift within 7 business days of using it for political expenditure.

If a third party makes a gift of $500 or more to a candidate, group of candidates, registered political party (for a local government election purpose), or another third party (for a local government election purpose), they must disclose the gift within 7 business days.

For more detail about which gifts and loans require disclosure, please refer to Fact sheet 35 – Real-time disclosure of gifts received by third parties and Fact sheet 9 – Disclosure of gifts made.

DISCLOSURE OF ELECTORAL EXPENDITURE

A registered third party must disclose all electoral expenditure incurred for a local government election once their total expenditure reaches $500. Returns for electoral expenditure must be lodged with the ECQ within 7 business days.

For more details, please refer to Fact sheet 34 – Real-time disclosure of electoral expenditure by third parties.

ELECTION SUMMARY RETURN

An election summary return must be lodged within 15 weeks after election day for a local government election. The return must state the total amount of all gifts received or made, and all electoral expenditure incurred, for the election.

For more details, please refer to Fact sheet 14 – Election summary returns.

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.

Do expenditure caps apply to third parties?

There are limitations (caps) on the amount of electoral expenditure that can be incurred by third parties during the capped expenditure period for a local election.

For further information, refer to Fact sheet 36 – Expenditure caps for third parties.

Are there prohibited gifts or loans?

Property developers and industry organisations representing property developers are prohibited from making a gift or loan to a candidate, group of candidates or third party in relation to a local government election. They are also prohibited from making a gift or loan to a political party unless it is accompanied by a **restricted donation statement**.

It is unlawful for a third party to receive a prohibited donation to make or reimburse a gift to an election participant or to incur electoral expenditure in relation to a local government election.

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

See Fact sheet 42 – Definition of prohibited donors, property developers and close associates and Fact sheet 43 – Ban on political donations from prohibited donors for details.

What happens if a mistake is made?

If third party or 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. 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

All third parties must keep records for 5 years. This is required to demonstrate compliance in relation to all electoral expenditure, disclosure, and dedicated campaign bank account requirements. Refer to Fact Sheet 8 for more information about record keeping requirements.

Compliance

The ECQ is responsible for administering and enforcing the LGEA, 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 6 of the LGEA. The Act is available in full at legislation.qld.gov.au. Participants in the electoral process should ensure they understand their obligations under the LGEA.

RELATED FACT SHEETS

Fact sheet 8 – Record keeping
Fact sheet 9 – Disclosure of gifts made
Fact sheet 12 – Definition of electoral expenditure
Fact sheet 14 – Election summary returns
Fact sheet 32 – Third party registration process
Fact sheet 33 – Dedicated campaign bank accounts for third parties
Fact sheet 34 – Real-time disclosure of electoral expenditure for third parties
Fact sheet 35 – Real-time disclosure of gifts and loans by third parties
Fact sheet 36 – Expenditure caps for third parties
Fact sheet 38 – Funding and disclosure overview for agents
Fact sheet 42 – Definition of prohibited donors, property developers and close associates
Fact sheet 43 – Ban on political donations from prohibited donors

Fact sheets can be found on the ECQ website.

THIRD PARTIES

Third party registration process

Unless otherwise stated, all references to legislation are to the *Local Government Electoral Act 2011* (LGEA). The information in this fact sheet does not replace legislation. If you are concerned about your obligations, you should seek independent legal advice.

This fact sheet outlines the registration process for third parties that are required to register with the ECQ for a local government election.

Refer to Fact sheet 31 – Funding and disclosure overview for third parties for general information about how third parties are regulated in Queensland local government elections.

Who needs to register as a third party?

A third party that incurs, or intends to incur, more than $6,000 (either as a single amount, or cumulatively) in electoral expenditure during the capped expenditure period for an election, must be registered with the ECQ for the election.

See Fact sheet 12 – Definition of electoral expenditure for information, definitions, and examples about what electoral expenditure may include.

See Fact sheet 36 – Expenditure caps for third parties for information about the capped expenditure period and specific expenditure caps for third parties.

The third party registration process can be completed via the ECQ's Self Service Portal and more detail about the registration process can be found below.

When to register as a third party

Applications for registration must be submitted to the ECQ **before** election day for an election. The ECQ encourages early registration where possible.

Appointment of an agent for a third party

If a registered third party is an organisation, an agent for the third party **must** be appointed. The agent is responsible for ensuring that the dedicated campaign bank account is used correctly. The agent also ensures all disclosure, expenditure and reporting obligations are met.

If a third party is an individual, an agent may be appointed. Where no agent is appointed, the individual is taken to be their own agent.

Should a third party organisation not have an agent appointed at any time, all obligations under electoral legislation default to the members of the organisation's executive committee.

For more information about agents, see Fact sheet 38 – Funding and disclosure overview for agents.

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

Electoral Commission QUEENSLAND

Operating a dedicated campaign bank account

A registered third party **must** establish a dedicated campaign bank account and use it to pay for all electoral expenditure for a local government election.

For more information, see Fact sheet 33 – Dedicated campaign bank accounts for third parties.

How to register as a third party

Registration applications can be lodged via the ECQ's Self Service Portal (SSP).

The following information will be required:

- the election to which the registration relates
- if the third party is an individual:
    - name
    - date of birth
    - address (as shown on the electoral roll)
    - contact details (phone number and email address)
- if the third party is not an individual:
    - name
    - ABN or ACN
    - business address
    - contact details (phone number and email address)
    - details of their agent's registration
- dedicated campaign bank account details (these can be provided to the ECQ separately within 5 business days if not available at the time of registration).

Upon acceptance of an application by the ECQ, the third party will be added to the Register of Third Parties for that election. The Register of Third Parties will be made available for the public to view on the ECQ's website.

Changes to registration and cancellation of registration

Third party registrations are for a specific election event. Third parties must register for each individual election they intend to participate in.

The third party must notify the ECQ of any changes to the appointment of an agent or any other details relating to the third party's registration **within 30 days**.

The agent of a third party may apply to the ECQ to cancel their registration for an election once all of their obligations for the election have ended.

Registration details can be amended or cancelled via the SSP.

For further information

This fact sheet mainly refers to sections 127D-127K of the LGEA. It also refers to section 10 of the Local Government Electoral Regulation 2023. Both are available in full at legislation.qld.gov.au. Participants in the electoral process should ensure they understand their obligations under the LGEA.

RELATED FACT SHEETS

Fact sheet 12 – Definition of electoral expenditure
Fact sheet 31 – Funding and disclosure overview for third parties
Fact sheet 33 – Dedicated campaign bank accounts for third parties
Fact sheet 34 – Real-time disclosure of electoral expenditure by third parties
Fact sheet 35 – Real-time disclosure of gifts received by third parties
Fact sheet 36 – Expenditure caps for third parties
Fact sheet 38 – Funding and disclosure overview for agents

Fact sheets are available on the ECQ website.

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.

REGISTERED THIRD PARTIES

Dedicated campaign bank accounts

Unless otherwise stated, all references to legislation are to the *Local Government Electoral Act 2011* (LGEA). The information in this fact sheet does not replace legislation. If you are concerned about your obligations, you should seek independent legal advice.

This fact sheet relates to registered third parties participating in local elections and by-elections.

All registered third parties for a local government election must:

- **establish a dedicated campaign bank account** with a financial institution
- **use the account to pay for all campaign expenses** including electoral expenditure.

The account **must not** be used for any other purposes.

Credit cards **must not** be used to pay for any campaign expenses. Debit cards linked to a dedicated campaign bank account are acceptable.

Any funds remaining in the account at the end of the election can only be dealt with in certain ways (see below for further information).

Unregistered third parties that meet the criteria for registration are also required to establish and use a dedicated campaign bank account.

See Fact sheet 31 – Funding and disclosure overview for third parties for further information on what constitutes a third party and the registration criteria.

When to open a dedicated campaign bank account

Registered third parties must open a dedicated campaign bank account within **5 business days** of registering with the ECQ, and **before** paying for any electoral expenditure.

Registered third parties that regularly participate in local elections may keep the same bank account for successive local elections. A new account does not have to be opened each time. However, all disclosure and reporting requirements must be met in full for each election.

When to notify the ECQ of bank account details

If dedicated campaign bank account details are not provided as part of the application for registration, the agent of the registered third party must notify the ECQ of the account details within **5 business days** of being registered for the election.

If any account details change, the agent must notify the ECQ within 5 business days of the change.

Bank account details can be provided and updated through the ECQ's Self Service Portal.

What can go into the dedicated campaign bank account?

Registered third parties may transfer their own funds into their dedicated campaign bank account.

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

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However, third parties should consider only transferring their own funds on an as-needed basis, as any excess amounts deposited into the account cannot simply be withdrawn at the end of the election. Additionally, third parties cannot 'loan' themselves money to be paid back from their dedicated campaign bank account after the election.

Gifts or loans from prohibited donors must **never** be placed in a third party's dedicated campaign bank account, directly or indirectly. For further information about prohibited donors, refer to Fact sheet 42 – Definition of prohibited donors, property developers and close associates and Fact sheet 43 – Ban on political donations from prohibited donors.

Third parties should consider transferring their own funds only on an as-needed basis.

Even after the election, funds **cannot** be transferred back into everyday accounts.

What can be paid from the account?

The dedicated campaign bank account **must only** be used to pay for campaign expenses relating to a local government election.

All campaign expenses including electoral expenditure **must be paid** from the dedicated bank account, and **only** in the following ways:

- via an electronic funds transfer
- using a debit card that withdraws funds directly from the dedicated account
- using cash withdrawn from the account (provided the amount withdrawn does not exceed the amount to be paid, rounded up to the nearest amount an ATM can dispense, if applicable).

Loans received into the dedicated campaign bank account can be repaid from the account, provided the loan is not from the third party themselves.

The use of a credit card to pay for any campaign expense is **strictly prohibited**, as is using funds in a dedicated campaign bank account to pay a charge incurred using a credit card. See Fact Sheet 15 for further information about the ban on credit card use.

What does the third party do with the account after the election?

Any amounts remaining in the dedicated campaign bank account at the end of the election may **only** be dealt with in the following ways:

- be kept in the account for a future local election
- be paid to a charity.

Excess amounts cannot be transferred, paid or withdrawn for any other purpose.

Registered third parties that intend to participate in a future local election may keep the account open so that it can be used to pay for any electoral expenditure for subsequent elections.

Records relating to the dedicated campaign bank account must be kept and made available to the ECQ for at least 5 years after the election. For further information about record keeping requirements, refer to Fact sheet 8 – Record keeping requirements.

Compliance and penalties

There are significant financial penalties for not complying with the dedicated campaign bank account requirements and for using a credit card for electoral expenditure.

Failure to comply with either requirement carries a maximum penalty of 100 penalty units (valued at $16,690 as of 1 July 2025).

For further information

This fact sheet mainly refers to part 6, sections 126–127C of the LGEA. The Act is available in full at legislation.qld.gov.au. Participants in the electoral process should ensure they understand their obligations under the LGEA.

RELATED FACT SHEETS

Fact sheet 8 – Record keeping requirements
Fact sheet 10 – Definition of gifts and loans
Fact sheet 12 – Definition of electoral expenditure
Fact sheet 14 – Election summary returns
Fact sheet 15 – Ban on use of credit cards
Fact sheet 31 – Funding and disclosure overview for third parties
Fact sheet 42 – Definition of prohibited donors, property developers and close associates
Fact sheet 43 – Ban on political donations from prohibited donors

Fact sheets can be found on the ECQ's website.

AGENTS

Funding and disclosure overview

Unless otherwise stated, all references to legislation are to the *Local Government Electoral Act 2011* (LGEA). The information in this fact sheet does not replace legislation. If you are concerned about your obligations, you should seek independent legal advice.

This fact sheet relates to agents of participants in local elections and by-elections, who may be acting on behalf of candidates, groups of candidates, registered political parties or third parties.

What is an agent?

An agent is the person responsible for ensuring an election participant's obligations under the LGEA are met.

Election participants and their agents have a responsibility to familiarise themselves with all relevant and current legislative provisions. Failure to do so cannot be used as an excuse for failing to comply with any legislative requirement.

What are an agent's responsibilities?

An agent is responsible for:

- ensuring all disclosure returns for gifts, loans, and expenditure are lodged by the due date before, during, and after the election
- ensuring all information contained in the returns is complete and accurate
- informing their participant (and any of their associated entities) about the obligations that apply to them under the LGEA
- establishing and maintaining appropriate systems to support their participant (and any of their associated entities) to comply with their obligations
- informing donors about their disclosure obligations under the LGEA, and taking reasonable steps to notify the public
- maintaining records for 5 years after the election, demonstrating that they have taken reasonable action as an agent to fulfil their above responsibilities, and
- responding to the ECQ about any matters which arise in respect of their participant's compliance (before, during, and after the election).

While agents are responsible for these obligations, election participants also have an obligation to ensure agents do not give information to the ECQ that the participant knows to be false or misleading. Allowing an agent to do so carries a maximum penalty of 100 penalty units ($16,690 as at 1 July 2025) under section 195 of the LGEA. The ECQ recommends that an agent ensures their participant/s review any completed returns before they are submitted.

The ECQ has provided a range of fact sheets and handbooks so election participants can be familiar with their disclosure, expenditure cap and dedicated campaign bank account obligations during local government elections. Agents should refer to the information for their relevant election participant to understand their obligations.

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

Electoral Commission QUEENSLAND

Who can be an agent?

An agent must be an adult who has consented to their appointment in writing, and signed a declaration that they are eligible for appointment.

Any person who has been convicted of an electoral funding or financial disclosure offence against the LGEA is not eligible for appointment as an agent.

Appointment of agents

This table summarises division 2 of the LGEA, which sets out the election participants that either **must** or **may** appoint an agent and when they should do so.

Election participant	Requirement to appoint an agent:		Information about appointment
	MUST	MAY	
Individual candidate		✓	Notification to the ECQ is only required if the candidate chooses to appoint an agent. An agent can be appointed via Form FAD3B found at ecq.qld.gov.au/factsheets.
Group of candidates	✓		The appointment of an agent must be included with the group's notice to the ECQ of their formation under section 42 of the LGEA. Each candidate in the group must sign this notice.
Registered political party	✓		This will be the agent appointed under the *Electoral Act 1992.*
Registered third party (an individual)		✓	Notification to the ECQ is only required if the registered third party (individual) chooses to appoint an agent. An agent can be appointed via Form FAD3C found at ecq.qld.gov.au/factsheets.

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.

Election participant	Requirement to appoint an agent:		Information about appointment
	MUST	MAY	
Registered third party (not an individual)	✅		If a registered third party is not an individual, they must include a notice of the appointment of an agent with their application to ECQ for registration for an election under section 127F of the LGEA.
Unregistered third party		✅	Notification to the ECQ is only required if the unregistered third party chooses to appoint an agent. An agent can be appointed by contacting the ECQ.

Change or removal of agents

If circumstances change and the agent is no longer able to perform their duties, they can give the ECQ a signed notice stating that they have resigned as the agent. An agent can also be removed if the entity that appointed the agent provides the ECQ with a signed notice stating that the agent's appointment has ceased. Once an agent resigns or is removed, a new agent can be appointed, including after the close of candidate nominations.

If, at any time, an agent is not appointed for an entity that must have an agent, then each member of the executive committee (for registered political parties and third party organisations) or each member of the group (for a group of candidates) assume responsibility for the obligations under the LGEA, including any penalties which may be imposed for non-compliance. Notice of appointment of another agent must be given to the ECQ within 28 days.

An agent is appointed for one election only. Agents must be re-appointed for each election if desired by the election participant or required by the LGEA.

Record keeping

All agents must keep records for 5 years. This is required to demonstrate compliance in relation to all electoral expenditure cap, disclosure, and dedicated campaign bank account requirements. See Fact sheet 8 – Record keeping information for further details.

Compliance

The ECQ is responsible for administering and enforcing the LGEA 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 6 of the LGEA. The LGEA is available in full at legislation.qld.gov.au. Participants in the electoral process should ensure they understand their obligations under the LGEA.

RELATED FACT SHEETS

Fact sheet 8 – Record keeping requirements

Fact sheet 16 – Funding and disclosure overview for candidates

Fact sheet 21 – Funding and disclosure overview for groups of candidates

Fact sheet 26 – Funding and disclosure overview for registered political parties

Fact sheet 31 – Funding and disclosure overview for third parties

Fact sheets are available on the ECQ website.

ALL ELECTION PARTICIPANTS

Disclosure of gifts made

Unless otherwise stated, all references to legislation are to the *Local Government Electoral Act 2011* (LGEA). The information in this fact sheet does not replace legislation. If you are concerned about your obligations, you should seek independent legal advice.

This fact sheet relates to individuals or organisations that make gifts to candidates, groups of candidates, registered political parties or other third parties participating in a local government election or by-election.

What is a gift?

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

For more details and examples of gifts, please refer to Fact sheet 10 – Definition of gifts and loans.

What gifts need to be disclosed?

If a person or organisation makes a gift to a candidate, a group of candidates, a registered political party or another third party totalling $500 or more within the disclosure period for the election, the person or organisation must provide a disclosure return to the ECQ within 7 business days. An election summary return must also be lodged after the election.

Gifts are cumulative. It does not matter whether the gift was made in small amounts or all at once. Once the threshold of $500 is met, all previous and future gifts made to the same election participant must be disclosed, no matter their value.

EXAMPLES

1) Third Party I gives $300 to Candidate A then later gives another gift of $200 to Candidate A. Because Third Party I has made gifts totalling $500 or more, they are required to lodge a return for each of the 2 gifts.

2) Third Party II gives $400 to Candidate B then pays $250 for flyers for Candidate B. Because Third Party II has made gifts and gifted electoral expenditure over $500, they are required to lodge a return for each of the gifts.

3) Third Party III gave $1000 to a non-profit organisation to use for campaign purposes. Because Third Party III has made a gift of $500 or more, they must lodge a return for the gift.

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

Electoral Commission QUEENSLAND

When do gifts need to be disclosed?

Queensland has real-time disclosure laws. Gifts must be disclosed within 7 business days of reaching the $500 threshold. Once the donor reaches this threshold, every subsequent gift made to the same election participant must be disclosed within 7 business days, regardless of value.

Donors must also lodge an election summary return within 15 weeks after the election, stating the total amount of gifts made during the disclosure period.

The $500 threshold resets 30 days after an election. Gifts given for the 2024 local government election do not need to be counted in the gift threshold for a by-election in 2024 or beyond.

How is a gift disclosed?

Gifts must be disclosed to the ECQ in a return.

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

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

What is included in a return?

A return for a gift must include the following details:

- the name of the recipient
- the value of the gift
- the date the gift was given
- the name and relevant details of the original source of the gift (if applicable).

The donor also has an obligation to provide the **relevant details** of the gift directly to the recipient. This is referred to as a **Notice of Details**.

The relevant details required in a Notice of Details include but are not limited to:

- the donor's name and address
- the value of the gift
- the date the gift was given
- whether the donor has an interest in a local government matter (and if so, the nature of the donor's interest)
- the name and relevant details of the original source of the gift (if applicable).

For the full list of relevant details, see Fact Sheet 11 – Relevant details of gifts and loans.

A sample Notice of Details is available on the ECQ's website.

A Notice of Details is also required if a donor makes a loan of $500 or more to an election participant.

The recipient of a gift or loan must also collect this information and disclose it in their own returns. The information will be published on the EDS in accordance with legislative requirements.

Record keeping

Records relating to disclosure returns must be kept and made available to the ECQ for at least 5 years after the election. Refer to Fact sheet 8 for further information about record keeping requirements.

Compliance

The ECQ can issue fines for failing to lodge disclosure returns by the due date. The ECQ is responsible for administering and enforcing the LGEA and has an active donor compliance program.

Further information, including the ECQ's compliance framework is available on the ECQ's website.

For further information

This fact sheet mainly refers to part 6 of the LGEA. The Act is available in full at legislation.qld.gov.au. Participants in the electoral process should ensure they understand their obligations under the LGEA.

RELATED FACT SHEETS

Fact sheet 10 – Definition of gifts and loans
Fact sheet 11 – Relevant details of gifts and loans
Fact sheet 14 – Election summary returns

Fact sheets can be found on the ECQ website.

THIRD PARTIES

Real-time disclosure of gifts received

Unless otherwise stated, all references to legislation are to the *Local Government Electoral Act 2011* (LGEA). The information in this fact sheet does not replace legislation. If you are concerned about your obligations, you should seek independent legal advice.

This fact sheet relates to third parties participating in local government elections and by-elections.

What is a third party?

A third party is an individual or an entity who makes gifts to election participants or conducts campaign activities.

Do third parties need to disclose gifts received?

Third parties are required to disclose gifts received during their disclosure period for a local government election when the following conditions are met:

- the gift (money, services, products, etc.) is $500 or more
- the source of the gift intended for it to be used for political expenditure
- all or part of the gift is used to pay for or reimburse political expenditure.

Political expenditure includes:

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

Gifts are cumulative. It does not matter whether the gift was made in small amounts or all at once. Once the threshold of $500 is met, all previous and future gifts received from the same donor must be disclosed, no matter their value.

For the definition of a gift, see Fact sheet 10 – Definition of gifts and loans.

For the definition of electoral expenditure, see Fact sheet 12 – 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 $500 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 political expenditure, the gift in full must still be disclosed.

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

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EXAMPLES

Example 1
Third Party A receives a gift of $500 from Person K. Third Party A uses the $500 to place a political advertisement in a newspaper.

Since Third Party A received a gift of $500 or more and used it for political expenditure, they must lodge a return disclosing the details of the gift within 7 business days of placing the advertisement.

Example 2
Third Party B receives a gift of $100 from Third Party C. Over the next 2 months, they receive additional gifts of $300 and $200 from Third Party C.

Third Party B uses $150 of this money to make a gift to a group of candidates in the election.

As Third Party B received $500 or more from Third Party C **and** Third Party B used part of the gift for political expenditure, they must lodge a return disclosing the gifts within 7 business days of making the gift to the group of candidates.

How are gifts disclosed?

Gifts must be disclosed to the ECQ in a return.

If a third party has an agent, the agent is responsible for lodging the return. Otherwise, the third party themselves (if an individual) or each member of the third party's executive committee (if an organisation) is responsible.

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

The public can view returns immediately after they have been lodged.

What is included in a return?

Each real-time return must include the **relevant details** of the gift. This includes but is not limited to:

- the value of the gift
- the date it was made
- the name and address of the donor
- whether the donor has an interest in a local government matter (and if so, the nature of the donor's interest)
- the name and relevant details of the original source of the gift (if applicable).

For the full list of relevant details required to be included in a return, see Fact sheet 11 – Relevant details of gifts and loans.

Are there other real-time disclosure requirements for third parties?

Third parties are required to disclose when they make a gift of money or services to a candidate, group of candidates, a registered political party or another third party totalling $500 or more for a local government election.

For more information, see Fact sheet 9 – Disclosure of gifts made.

Registered third parties must also disclose when they have incurred $500 or more in electoral expenditure.

For more information, see Fact sheet 34 – Real-time disclosure of electoral expenditure by third parties.

Do third parties need to disclose gifts after the election?

After an election, third parties, or their agents, **must lodge an** election summary return.

The election summary return is due 15 weeks after election day.

For more information, see Fact sheet 14 – Election summary returns.

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 8 – Record keeping requirements for information about record keeping requirements.

Compliance

The ECQ is responsible for administering and enforcing the LGEA, 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 6 of the LGEA. The Act is available in full at legislation.qld.gov.au. Participants in the electoral process should ensure they understand their obligations under the LGEA.

RELATED FACT SHEETS

Fact sheet 8 – Record keeping requirements
Fact sheet 9 – Disclosure of gifts made
Fact sheet 10 – Definition of gifts and loans
Fact sheet 11 – Relevant details of gifts and loans
Fact sheet 12 – Definition of electoral expenditure
Fact sheet 14 – Election summary returns
Fact sheet 34 – Real-time disclosure of electoral expenditure by third parties

All fact sheets can be found on the ECQ's website.

ALL ELECTION PARTICIPANTS

Ban on political donations from prohibited donors

Unless otherwise stated, all references to legislation are to the *Local Government Electoral Act 2011* (LGEA). The information in this fact sheet does not replace legislation. If you are concerned about your obligations, you should seek independent legal advice.

On 19 March 2026, Queensland's electoral laws were amended to allow property developers and their close associates to make political donations for state electoral purposes. However, the ban on political donations from prohibited donors still applies for **local government elections**.

This fact sheet relates to candidates, groups of candidates, political parties, associated entities, third parties and donors who participate in local elections and by-elections.

What is the ban on political donations?

Queensland's local government electoral laws ban **political donations** from being made by or received from **prohibited donors**.

It is also illegal to ask someone to make a political donation on behalf of a prohibited donor.

Who is a prohibited donor?

A prohibited donor includes:

- a property developer
- a close associate of a property developer
- an industry representative organisation with property developers as the majority of its members.

Please see Fact sheet 42 – Definition of prohibited donors, property developers and close associates for further information.

Individuals or entities that are unsure about whether or not they are a prohibited donor may apply to the ECQ for a determination. See Fact sheet 44 – Applications for a prohibited donor determination.

What is a political donation?

A political donation is any gift or loan made to:

- a councillor or mayor
- a candidate or group of candidates in a local government election
- a political party (unless it is a **restricted donation** – see next page)
- another entity to make or reimburse a gift to any of the above, or to incur electoral expenditure for a local government election.

Political donations from prohibited donors are strictly prohibited.

For more definitions, please refer to Fact sheet 10 – Definition of gifts and loans and Fact sheet 12 – Definition of electoral expenditure.

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

Electoral Commission QUEENSLAND

FUNDRAISING CONTRIBUTIONS

All fundraising contributions (including amounts under $200) are political donations and are unlawful if made by a prohibited donor. This includes payments for entry fees, raffle tickets or purchases of merchandise.

While it is permissible for a prohibited donor to attend a fundraising event for free, they cannot pay for any costs associated with hosting or organising the event (e.g. venue costs).

PARTY MEMBERSHIP FEES

Fees paid for political party membership or affiliations are political donations if the total amount paid exceeds $1,000 in a calendar year.

PERSONAL GIFTS

Gifts made in a private capacity for personal use are not considered political donations. However, if any part of the gift is later used for electoral expenditure or for a councillor to carry out their duties, then that part of the gift is considered a political donation.

HOSPITALITY

The ECQ does not consider acts of hospitality (e.g. light refreshments or a modest meal) to be political donations. These may be accepted from a prohibited donor in the course of a councillor carrying out their official duties or attending an event in an official capacity.

The value of such acts of hospitality should not exceed $200 (non-cumulative) as a guide.

STATE DONATIONS

The ban on prohibited donor donations for state elections was lifted on 19 March 2026. This means prohibited donors may lawfully donate to Queensland members of Parliament and state candidates. Prohibited donors may also make **restricted donations** to political parties for state electoral purposes (see below).

FEDERAL DONATIONS

Prohibited donors are allowed to make donations for federal electoral purposes provided the recipient places the amount in a federal bank account and only uses it for a federal purpose.

What is a restricted donation?

A prohibited donor may lawfully make a gift or loan to a political party if they notify the party that the donation must not be used for a local election purpose. These donations are called restricted donations.

To make a restricted donation, the donor must give the political party a **restricted donation statement**. This statement must:

- be in writing
- be made by the donor of the gift or loan
- state the **relevant particulars** of the donor
- state that the gift or loan is made with the intention that it is not used for a **local government electoral purpose**
- be given to the recipient when the gift or loan is made.

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.

The **relevant particulars** are:

- the name and address of the donor
- 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 description of the trust fund or the name of the foundation.

A **local government electoral purpose** is a purpose that relates to a local government election. To avoid doubt, the ECQ strongly encourages restricted donation statements to clearly state that the donation is made with the intention that is not used for a local election purpose. It should also clearly identify the donation to which the statement is being made.

Restricted donations must not be used for a local election purpose. Registered political parties must not deposit a restricted donation into their local campaign bank account.

Penalties apply to unlawful use of restricted donations. The ECQ can also recover twice the amount of the donation as a debt to the State.

Gifts or loans accompanied by a restricted donation statement are called restricted donations.

It is legal for a prohibited donor to give a restricted donation to a political party provided it is not used for a local election purpose.

DISCLOSURE OF RESTRICTED DONATIONS

Restricted donations are subject to the same disclosure laws that apply to other gifts and loans. Donations of $500 or more (cumulative) must be disclosed in real-time by the donor. More details can be found in Fact sheet 9 – Disclosure of gifts made.

If a restricted donation of $1,000 or more is made to a registered political party, state disclosure laws also apply to both the donor and the party. Please refer to:

- State Fact sheet 12 – Real-time disclosure of gifts and loans by registered political parties
- State Fact sheet 23 – Disclosure of gifts made to registered political parties and candidates.

RESTRICTED DONATIONS AND POLITICAL DONATION CAPS

Political donation caps will apply to a restricted donation if it is accompanied by **both** a restricted donation statement **and a donor statement**.

A donor statement is a separate written statement made by the donor that allows the political party to use the amount specifically for **state electoral expenditure**.

For more information about political donations, see:

- State Fact sheet 5A – Definition of political donations and donor statements
- State Fact sheet 6 – Political donation caps.

EXAMPLE

A property developer wants to donate to The Bronze Party ahead of the 2028 state general election. The party wants to use the donation to pay for their election flyers.

The property developer must give both a **restricted donation statement** and a **donor statement** to The Bronze Party with their donation.

The donation cannot be used for a local election purpose and must not be deposited into the party's local campaign bank account. The donation is subject to disclosure laws and political donation caps.

Compliance

Except where accompanied by a restricted donor statement and for a political party, it is unlawful for:

- a prohibited donor to make a political donation
- a person to make a political donation on behalf of a prohibited donor
- a person to accept a political donation that was made (wholly or in part) by or on behalf of a prohibited donor
- a prohibited donor to solicit a person to make a political donation
- a person to solicit, on behalf of a prohibited donor, another person to make a political donation
- a political party to use a restricted donation for a local government electoral purpose
- a political party to deposit a restricted donation into its local campaign bank account
- a person to knowingly participate[1], directly or indirectly, in a scheme[2] to circumvent any of the above unlawful activities.

Penalties for committing any of the above offences will vary depending on the circumstances. Penalties may include fines of up to 400 penalty units ($66,760 as at 1 July 2025) for some offences, 1,500 penalty units ($250,350 as at 1 July 2025) for others, or potential terms of imprisonment ranging from two to 10 years.

As well as these criminal provisions, the ECQ has the power to recover the value of the donation made from the recipient as a debt due to the State. In instances where the recipient knew it was unlawful to receive the donation, then the amount to be recovered is double the value of the donation.

If a prohibited donor makes a donation to a political party without also giving a restricted donor statement, the donation will be unlawful even if the donation is not used for a local electoral purpose. This is because donations made by prohibited donors without a restricted donor statement are political donations, which are unlawful.

[1] 'Participate' is expressly defined to include 'enable, aid or facilitate entry into, or the carrying out of, a scheme, and organise or control a scheme'.
[2] 'Scheme' is expressly defined to include 'arrangement, agreement, course of conduct, promise or undertaking, whether express or implied'.

For further information

This fact sheet mainly refers to part 6, division 1A of the LGEA. The Act is available in full at legislation.qld.gov.au. Participants in the electoral process should ensure they understand their obligations under the LGEA.

RELATED FACT SHEETS

Fact sheet 10 – Definition of gifts and loans
Fact sheet 12 – Definition of electoral expenditure
Fact sheet 42 – Definition of prohibited donors, property developers and close associates
Fact sheet 44 – Applications for a prohibited donor determination
State Fact sheet 12 – Real-time disclosure of gifts and loans by registered political parties
State Fact sheet 23 – Disclosure of gifts made to registered political parties and candidates.
State Fact sheet 5A – Definition of political donations and donor statements
State Fact sheet 6 – Political donation caps

Fact sheets can be found on the ECQ website.

ALL ELECTION PARTICIPANTS

Using online fundraising platforms

Unless otherwise stated, all references to legislation are to the *Local Government Electoral Act 2011* (LGEA). The information in this fact sheet does not replace legislation. If you are concerned about your obligations, you should seek independent legal advice.

This fact sheet relates to any election participant who is considering using an online payment platform to raise funds for their election campaign. Examples of payment platforms include TryBooking, GoFundMe, Humantix, Stripe and NationBuilder.

The purpose of this fact sheet is to outline how your obligations as an election participant apply in the context of these platforms and highlight the potential risks associated with using them. The ECQ does not endorse the use of any particular platform for election purposes. All election participants assume any risks associated with the platforms.

Am I allowed to use online payment platforms for my election campaign?

The LGEA does not prohibit the use of online payment platforms or fundraising websites to accept donations for an election campaign.

However, all election participants have obligations relating to disclosure, dedicated bank accounts, anonymous and prohibited donations, and record keeping. Further information about each of these obligations can be found on the ECQ's website.

All election participants must ensure that any platform they use enables them to comply with all of these obligations, as discussed further below.

Disclosure

To enable you to comply with your disclosure obligations, you must ensure that every person who donates to you for your election campaign provides their relevant details. The information required to be collected is outlined in Fact sheet 11 – Relevant details and sources of gifts and loans.

If your selected payment platform allows people to donate without providing these details, you assume the risk that you will not be able to comply with your disclosure obligations.

Dedicated bank accounts

Any funds raised via your selected payment platform must be placed into your dedicated campaign bank account.

You may link your platform directly to your dedicated account. Alternatively, you may link the platform to another bank account and then transfer any donations received into your dedicated account. Both approaches have risks which you must manage and ensure appropriate processes are in place to ensure compliance.

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

Electoral Commission QUEENSLAND

Anonymous donations

It is unlawful for candidates and groups of candidates to receive anonymous donations to fund their election campaign. As such, you must ensure that your selected payment platform does not allow for a donor to remain anonymous to you.

Failing to ensure your selected platform is set up properly may result in an offence being committed and the donation being recovered by the ECQ as a debt payable to the State.

Prohibited donations

If accepting donations via a payment platform, there is a risk that you may receive a donation from a prohibited donor, either knowingly or unknowingly. When choosing whether to use a payment or fundraising platform, or which one to use, you should consider how to mitigate this risk.

Accepting an amount from a prohibited donor may result in an offence being committed and the donation being recovered by the ECQ.

Record keeping

All electoral participants have record keeping obligations, including records demonstrating compliance with all of the above requirements. When selecting a payment platform, check that you have the ability to extract relevant information about donors, amounts, etc. for your own records.

Similarly, when shutting down a payment platform, ensure you extract all information for your own retention. Not being able to access an old fundraising platform is not a reasonable excuse for not having records and is not a sufficient excuse against a charge of non-compliance.

CASE STUDIES

Example 1

As part of its standard compliance activities, the ECQ identified that a candidate received donations via TryBooking valued at $9,900. This amount was disclosed in the candidate's election summary return, but not in real-time.

The candidate advised that they had not disclosed each individual donation as no single donor gave $500 or more. The candidate was able to produce a report directly from TryBooking, which demonstrated that each donor only gave $450.

As the candidate had demonstrated full compliance, the matter was closed.

CASE STUDIES CONT.

Example 2

The ECQ requested a candidate to provide records relating to $2,660 received via a payment platform, none of which amount had been disclosed in real-time. The candidate provided the report, but upon review, identified that a single donor had donated $250 five separate times, equating to $1,250. The payment platform the candidate used for their campaign did not allow them to easily track multiple donations by the same person.

The candidate was required to disclose the five donations and was issued a fine for two penalty units for not complying with their disclosure obligations.

For further information

This fact sheet mainly refers to part 6 of the LGEA. The Act is available in full at legislation.qld.gov.au. Participants in the electoral process should ensure they understand their obligations under the LGEA.

RELATED FACT SHEETS

Fact sheet 6 – Offences and penalties for candidates
Fact sheet 8 – Record keeping requirements
Fact sheet 10 – Definition of gifts and loans
Fact sheet 11 – Relevant details of gifts and loans
Fact sheet 17 – Dedicated campaign bank accounts for candidates
Fact sheet 20 – Real-time disclosure of gifts and loans by candidates
Fact sheet 23 – Dedicated campaign bank accounts for groups of candidates
Fact sheet 25 – Real-time disclosure of gifts and loans by groups of candidates
Fact sheet 28 – Dedicated campaign bank accounts for registered political parties
Fact sheet 33 – Dedicated campaign bank accounts for third parties
Fact sheet 35 – Real-time disclosure of gifts received by third parties
Fact sheet 43 – Ban on political donations from prohibited donors

Fact sheets can be found on the ECQ website.

ALL ELECTION PARTICIPANTS

Relevant details and sources of gifts and loans

Unless otherwise stated, all references to legislation are to the *Local Government Electoral Act 2011* (LGEA). The information in this fact sheet does not replace legislation. If you are concerned about your obligations, you should seek independent legal advice.

Why are relevant details important?

When lodging returns with the ECQ, election participants are required to disclose the relevant details of gifts and loans received. To ensure obligations are met, the election participant must collect all relevant details of the donor when the election participant receives the gift or loan.

Details of gifts and loans must be disclosed to ensure the transfer of funds or property from donors to election participants, before and after elections, is transparent.

What are relevant details?

For all types of entities, the following details are required:

- the value of the gift or loan
- the date the gift or loan was made
- for a loan – the terms of the loan
- if the person making the gift or loan has an interest in a local government matter that is greater than that of other persons in the local government area:
    - that fact; and
    - the nature of the person's interest
- if the gift or loan is made by an entity that is not the source of the gift or loan:
    - that fact; and
    - the relevant details of the entity that is the source of the gift or loan.

Depending on the type of entity that made the gift or loan, the following details are also required:

Type of entity that made the gift or loan	Relevant details
Individual	• The individual's name • The individual's address • The individual's occupation • If the individual is employed, has a business, or is otherwise engaged in an industry, the type of business or industry the individual works in.

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

Electoral Commission QUEENSLAND

Type of entity that made the gift or loan	Relevant details
Corporation	• The corporation's name • The names and addresses of the directors or members of The executive committee of the corporation • If the corporation has a holding company, the names and addresses of the directors or members of the executive committee of the holding company • A description of the type of business the corporation engages in.
Trust fund/foundation	• The names and addresses of the trustees of the fund or other persons responsible for the funds of the foundation. • The name or other description of the trust fund or foundation. • If the gift is given, or loan is made, out of a trust account under the instructions of a person who is in substance the giver of the gift or lender, the name and address of the person who gave the instruction.
Unincorporated association (excluding registered industrial organisations)	• The association's name • The names and addresses of the members of the association's executive committee (however described).
Registered industrial organisations	• The organisation's name • The organisation's address.
If none of the above	• The name and address of the entity.

How are relevant details obtained?

When accepting gifts of money, electoral expenditure or loans, the election participant must obtain the relevant details for the gift. The ECQ recommends that these details are taken in writing for record keeping purposes. This is a **dual obligation**: the election participant receiving the gift or loan must collect the information and the donor must give the information.

The ECQ has developed a sample notice which election participants can use to collect relevant details from potential donors before accepting their donation: Sample notice from donors to recipients.

Who is responsible for informing donors and the public?

Election participants are responsible for informing donors that they may also have an obligation to lodge a return with the ECQ. The notice should be given in writing within 7 business days of receiving the gift. A sample notice is available from the ECQ: Sample notice from recipients to donors.

Election participants are also responsible for informing the public that the participant has disclosure obligations. A sample notice is available from the ECQ: Sample notice to public.

Who is the original source of a gift or loan?

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

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

What happens if the relevant details are not known?

It is unlawful for a candidate, group of candidates, or third party to receive a gift or loan of $500 or more unless they know or obtain the relevant details of the gift or loan at the time it is received.

If a person receives a gift or loan without the relevant details, an amount equal to the value may be recovered by the State (i.e., the ECQ). To avoid any doubt about the details of a donor, the ECQ strongly encourages election participants to obtain the relevant details for all gifts and loans, even those less than $500.

Registered political parties do not have gift and loan disclosure obligations under the LGEA. Agents of registered political parties are obliged to continue to follow the disclosure requirements under the *Electoral Act 1992*.

For further information

This fact sheet mainly refers to part 6 of the LGEA. The Act is available in full at legislation.qld.gov.au. Participants in the electoral process should ensure they understand their obligations under the LGEA.

REGISTERED THIRD PARTIES

Real-time disclosure of electoral expenditure

Unless otherwise stated, all references to legislation are to the *Local Government Electoral Act 2011* (LGEA). The information in this fact sheet does not replace legislation. If you are concerned about your obligations, you should seek independent legal advice.

This fact sheet applies to registered third parties in local government elections. When a registered third party incurs electoral expenditure of $500 or more during their disclosure period, a return covering the expenditure must be given to the ECQ.

Electoral expenditure is cumulative: it does not matter whether the expenditure was incurred in small amounts or all at once. Once the $500 threshold has been reached, all previous and future expenditure must be disclosed regardless of value.

What is a third party? Please refer to Fact sheet 31 – Funding and disclosure overview for third parties.

If the third party has an agent, the agent is responsible for completing the returns.

What is real-time disclosure?

All registered third parties who incur $500 or more in electoral expenditure must give the ECQ a return within **7 business days** of the expense being incurred. This obligation also applies to third parties who should have registered but failed to do so.

Once electoral expenditure of $500 or more has been incurred, all past and future expenditure by the third party must be disclosed by lodging a return.

When is the electoral expenditure incurred? Electoral expenditure is usually incurred when the election material is supplied or when the material is first used for a campaign purpose. For more details, please refer to Fact sheet 12 – Definition of electoral expenditure.

EXAMPLES

Example 1
Registered Third Party L incurs electoral expenditure of $500 on Wednesday when they publish an advertisement promoting Candidate A. Because the amount of electoral expenditure is $500 or more, Registered Third Party L must lodge a return by the following Friday (assuming there are no public holidays).

Example 2
Registered Third Party M incurs $150 of electoral expenditure. Three weeks later on a Tuesday, Registered Third Party M incurs another $400 of electoral expenditure. Because the total amount of electoral expenditure is $500 or more, Registered Third Party M (or their agent) must lodge returns for both amounts of expenditure by the following Thursday (assuming there are no public holidays).

Version: February 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.

Electoral Commission QUEENSLAND

What is electoral expenditure?

'Electoral expenditure' refers to money spent for a campaign purpose including but not limited to:

- designing, producing, printing, broadcasting, or publishing election material
- distributing election material
- carrying out an opinion poll or research
- contracted services relating to one of the above activities.

Please refer to Fact sheet 12 – Definition of electoral expenditure for more information.

How do I lodge a return?

Disclosures are lodged in the ECQ's **Electronic Disclosure System** (EDS) at disclosures.ecq.qld.gov.au/.

Each expenditure return requires:

- the name and business address of the supplier of goods or services
- a description of the goods or service
- the amount of the expenditure
- when the expenditure was incurred
- the purpose of the expenditure
- if the expenditure was incurred to benefit, support, or oppose a particular candidate, group of candidates or political party in the election, that fact and the name of the candidate, group, or party
- if the expenditure was incurred to support or oppose a particular issue in the election, that fact and a description of the issue.

The ECQ publishes electoral expenditure disclosures on its website.

What is the election summary return?

All registered third parties must lodge an election summary return with the ECQ within 15 weeks of election day.

This return must be given even if no electoral expenditure occurred.

For more information, see Fact sheet 14 – Election summary returns.

Record keeping

All third parties must keep records for 5 years. This is required to demonstrate compliance in relation to all electoral expenditure, disclosure, and dedicated campaign bank account requirements. Refer to Fact Sheet 8 for more information about record keeping requirements.

Compliance

The ECQ can issue fines for failing to lodge disclosure returns by the due date. The ECQ is responsible for administering and enforcing the LGEA, 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 6 of the LGEA. The Act is available in full at legislation.qld.gov.au. Participants in the electoral process should ensure they understand their obligations under the LGEA.

RELATED FACT SHEETS

Fact sheet 8 – Record keeping requirements
Fact sheet 9 – Disclosure of gifts made
Fact sheet 10 – Definition of gifts and loans
Fact sheet 12 – Definition of electoral expenditure
Fact sheet 31 – Funding and disclosure overview for third parties
Fact sheet 36 – Expenditure caps for third parties
Fact sheet 38 – Funding and disclosure overview for agents

All fact sheets can be found on the ECQ's website.

ALL ELECTION PARTICIPANTS

Ban on use of credit cards – including for social media

Unless otherwise stated, all references to legislation are to the *Local Government Electoral Act 2011* (LGEA). The information in this fact sheet does not replace legislation. If you are concerned about your obligations, you should seek independent legal advice.

Electoral expenditure and credit cards

The LGEA expressly bans the use of credit cards to pay for any campaign expense including electoral expenditure. The dedicated campaign bank account also must not be used to pay a credit card bill.

The ban extends to any person who is paying for a campaign expense with the authority of an election participant.

Expenditure can be paid with:

- a debit card that withdraws funds directly from the dedicated account
- an electronic funds transfer from the dedicated campaign bank account
- cash withdrawn from the account (provided the amount withdrawn does not exceed the amount to be paid, rounded up to the nearest amount an ATM can dispense, if applicable).

Social media and internet ad campaigns

Advertising on the internet and social media has become a popular method of reaching voters. The LGEA's rules on election matter and billing apply when placing ads online as well as when placing ads in newspapers or on television.

The most common social media companies and Google allow several methods of payment including payment with a debit card with a Visa or Mastercard logo. These companies include:

- Meta (Facebook and Instagram)
- Twitter
- LinkedIn
- Tiktok
- Google ads (includes YouTube)

Disclosure of electoral expenditure

Like other electoral expenditure, expenditure on social media ad campaigns must be disclosed both in real-time and in the election summary return. Please be aware that social media companies may bill your debit card some time after the campaigns have run. Keep an eye on the dedicated campaign bank account after the election to make sure all payments for social media electoral expenditure have been disclosed accurately.

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

Electoral Commission QUEENSLAND

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 dedicated campaign bank account requirements. Refer to Fact Sheet 8 for information about record keeping requirements.

Compliance and penalties

Failing to comply with the ban on the use of credit cards carries a maximum penalty of 100 penalty units (valued at $16,690 as of 1 July 2025). The ECQ has, for example, successfully prosecuted a candidate for using a credit card (as well as other offences). The candidate was fined $8,000.

For further information

This fact sheet mainly refers to part 6 of the LGEA. The Act is available in full at legislation.qld.gov.au. Participants in the electoral process should ensure they understand their obligations under the LGEA.

RELATED FACT SHEETS

Fact sheet 3 – Authorisation of election matter

Fact sheet 8 – Record keeping requirements

Fact sheet 18 – Disclosure of electoral expenditure by candidates, groups of candidates and registered political parties

Fact sheet 33 – Disclosure of electoral expenditure by third parties

All fact sheets can be found on the ECQ's website.

THIRD PARTIES

Electoral expenditure caps

Unless otherwise stated, all references to legislation are to the *Local Government Electoral Act 2011* (LGEA). The information in this fact sheet does not replace legislation. If you are concerned about your obligations, you should seek independent legal advice.

This fact sheet provides information about expenditure caps for both registered and unregistered third parties participating in local elections and by-elections.

COMPLIANCE WARNING

Failure to comply with electoral expenditure caps is an offence that carries substantial penalties. It is a serious integrity offence under the *Local Government Act 2009* and a criminal offence under the *Local Government Electoral Act 2011*.

What are expenditure caps?

Expenditure caps are limitations on the amount of electoral expenditure that can be incurred during the capped expenditure period for a local election.

It is unlawful for a third party to exceed their expenditure cap during the capped expenditure period.

The caps only apply to electoral expenditure, which has a specific meaning for local elections and by-elections. See Fact sheet 12 – Definition of electoral expenditure to understand more about what is and what is not electoral expenditure.

Who do expenditure caps apply to?

Expenditure caps apply to registered and unregistered third parties, amongst others.

For further information about third parties and the registration requirements for local elections, see Fact sheet 31 – Funding and disclosure overview for third parties.

When do expenditure caps apply?

Expenditure caps apply to electoral expenditure that is incurred during the capped expenditure period for an election.

For future elections, the capped expenditure period will start on:

- for a by-election – the day the notice for the election is issued
- for the 2028 local government elections – 30 August 2027 (subject to change).

The capped expenditure period ends at 6pm on election day.

The date electoral expenditure is paid for or invoiced is not necessarily the date it is *incurred* for the purposes of the LGEA. For further information about when expenditure is incurred, see Fact sheet 12 – Definition of electoral expenditure.

More information

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

Electoral Commission QUEENSLAND

What is the expenditure cap amount?

For **registered third parties** in a by-election, the expenditure cap amount is equal to the cap amount that would apply to an individual candidate in the by-election.

For registered third parties in a regular quadrennial election or a fresh election, the expenditure cap amount is the same as the cap amount that would apply to an individual mayoral candidate for the local government area where expenditure is incurred.

The ECQ will publish a notice of the expenditure cap amounts for candidates on its website. This will be available:

- for the 2024 local government elections – before 14 August 2023
- for a by-election – at the same time the notice for the election is issued.

The expenditure cap for a registered third party applies, and is calculated, separately for each local government area. The expenditure cap for one local government area cannot be aggregated with the cap of another.

For **unregistered third parties**, the expenditure cap amount is **$6,000**. This cap does not apply separately for each local government area – it is the total cap for the entire election.

EXAMPLES OF CALCULATING EXPENDITURE CAPS

Example A

Registered Third Party A is incurring electoral expenditure to communicate with electors in Local Government Area X during a by-election. One councillor will be elected in the by-election.

The expenditure cap for a councillor candidate in Local Government Area X is $35,520.

Registered Third Party A may spend up to $35,520 communicating with electors in Local Government Area X.

Example B

Registered Third Party B is incurring electoral expenditure to communicate with electors in both Local Government Area X and Local Government Area Y during a regular quadrennial election.

The expenditure cap for a mayoral candidate in Local Government Area X is $35,520. The cap for a mayoral candidate in Local Government Area Y is $59,000.

Registered Third Party B may spend up to $35,520 communicating with electors in Local Government Area X, and up to $59,000 communicating with electors in Local Government Area Y.

While the total expenditure for both Local Government Areas is $94,520, Registered Third Party B may not redistribute expenditure between areas. In this example, Registered Third Party B cannot spend $47,260 in each area because the mayoral cap for Local Government Area X is $35,520.

EXAMPLES – CONTINUED

Example C

Unregistered Third Party C is incurring electoral expenditure to communicate with electors in Local Government Areas X, Y and Z.

Unregistered Third Party C may only spend up to $6,000 in total communicating with electors in all three Local Government Areas.

Compliance and penalties

For **registered third parties**, incurring electoral expenditure which exceeds their electoral expenditure cap is a criminal offence under section 123N(2) of the LGEA and a serious integrity offence under schedule 1 of the *Local Government Act 2009* (LGA).

For **unregistered third parties**, incurring electoral expenditure which exceeds their electoral expenditure cap is an offence under section 123O of the LGEA and an integrity offence under schedule 1 of the LGA.

Participating in a scheme to circumvent the electoral expenditure caps is a criminal offence under section 194B of the LGEA and a serious integrity offence under schedule 1 of the LGA.

Penalties include imprisonment, fines, and disqualification from being a councillor. Twice the amount of the excess expenditure may also be recovered by the ECQ as a debt to the State.

For further information

This fact sheet mainly refers to part 6, division 4 (Caps on electoral expenditure) of the LGEA. The LGEA is available in full at legislation.qld.gov.au. Participants in the electoral process should ensure they understand their obligations under the LGEA.

RELATED FACT SHEETS

Fact sheet 6 – Offences and penalties for candidates

Fact sheet 12 – Definition of electoral expenditure

Fact sheet 13 – Expenditure cap calculations

Fact sheet 31 – Funding and disclosure overview for third parties

Fact sheet 34 – Disclosure of electoral expenditure by third parties

Fact sheets are available on the ECQ website.

ALL ELECTION PARTICIPANTS

Authorisation of election material

Unless otherwise stated, all references to legislation are to the *Local Government Electoral Act 2011* (LGEA). The information in this fact sheet does not replace legislation. If you are concerned about your obligations, you should seek independent legal advice.

This fact sheet relates to any person intending to print, publish, distribute or broadcast election material during a local government election or by-election period.

Election material is subject to a range of regulations which carry penalties for non-compliance.

How-to-vote cards

How-to-vote cards have specific regulations covering their design, authorisation and distribution. Please refer to Fact sheet 5 – How-to-vote cards for that information.

What is election material?

Election material means anything that can or is intended to:

- influence an elector about voting at the election

or

- affect the result of an election.

It includes, but is not limited to, advertising via:

- radio
- television
- cinema
- social media
- internet
- email
- text message
- signs
- newspapers
- magazines
- billboards
- corflutes
- pamphlets
- flyers
- letters
- opinion polls or research.

Does the author of election material have to be named?

Any person who prints, publishes, distributes, or broadcasts election material **during an election period** must ensure an authorisation is stated on the material. This includes third parties such as non-profits or local organisations participating in the election as well as candidates and registered political parties.

Material can be authorised by any person.

The authorisation must show the name and address of the person authorising the material. The address can be the person's own residential or business address, or a post office box. The authoriser must be contactable at the address listed.

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

Electoral Commission QUEENSLAND

When is the election period?

The election period begins on the day the notice of election is published and ends when the polls close on election day.

> The ECQ does not regulate authorisation of election material outside of the election period.

Examples of correct authorisations:

- On **written** material, an authorisation stating: '*Authorised by Bob Smith, 1 Queen Street, Brisbane'.*
    - The text must be of sufficient size to be clearly legible by a voter who wishes to read the authorisation in a way the material is intended to ordinarily be read, and must not be obstructed by other objects such as screws or stickers.
    - On a double-sided, printed item like a flyer, the authorisation only needs to be printed on one side.
- On a **television** advertisement, a visual and spoken authorisation stating the authoriser's name and address at the end of the advertisement.
- On a **radio** advertisement, a spoken authorisation stating the authoriser's name and address at the end of the advertisement.
- On a **social media** profile or page, an authorisation should be placed in a prominent position on the page. For example, for a Facebook page set up for an election campaign, the authorisation should be stated clearly in the top banner, the 'About' section (or public profile information) or by adding an impressum to the page.
- On a **social media post, digital advertisement or digital banner**, every post does not need to be authorised, but it is important to ensure that election material that can be shared, forwarded or reposted carries an authorisation.
    - An authorisation should be embedded in an image or video so that any subsequent viewer can identify the authoriser.
    - If the full text of the authorisation does not fit in a post or advertisement, a link to a website that clearly identifies the authoriser is acceptable.
- On a **website** or **app,** an authorisation should be placed on each webpage on a campaign-specific website. For a general website, the authorisation would only need to be placed on webpages containing election matter.
- In a **robocall** (unsolicited, automated telephone messaging), a spoken authorisation at the end of the call.
- In an **email**, the authorisation should be in the signature block.
- In a **text message**, if an authorisation cannot be included in the text message itself, it should clearly refer to another document or notice (so they can properly be considered one message) and contain a link to that second part of the message so it is easily accessible to the recipient. The second part of the message must contain the authorisation information.
- In a **media response** or **article** provided to a publisher or broadcaster, an authorisation should be placed at the end of the response or article.

CASE STUDY

During the 2024 local government elections, multiple pieces of election material were anonymously printed and distributed in several local government areas.

Using our Authorised Officer powers, the ECQ investigated and identified the authors of these anonymous flyers and mailings. The authors were fined for failing to include correct authorisations.

Misleading electors

Publishing or distributing any material during an election period that is likely to mislead an elector about the ways of voting is an offence. Breaking this rule carries penalties for non-compliance. Please see Fact sheet 7 – Offences relating to electoral advertising for further information.

Election signage during the election period

Regulations apply to the display of election signage next to local and state-controlled roads. Candidates should check these requirements prior to displaying any signage near roads.

Information on election signage and state-controlled roads can be obtained from the Department of Transport and Main Roads: qld.gov.au/transport/safety/signs/election-signs.

Local councils determine the rules that apply to election signage and advertising devices (such as corflutes) next to local roads, private property and on some state-controlled roads in their area. Before displaying any election signage, candidates should confirm their council's regulations on quantity, placement and display timeframe.

Disclosure of election material

Most election material will meet the definition of electoral expenditure. Electoral expenditure must be disclosed in real-time once the total amount reaches $500.

For more information, please refer to:

- Fact sheet 12 – Definition of electoral expenditure
- Fact sheet 18 – Real-time disclosure of electoral expenditure by candidates, groups of candidates and registered political parties
- Fact sheet 34 – Real-time disclosure of electoral expenditure by registered third parties.

Reporting non-compliance

If a person is concerned about the distribution of unauthorised material, they should make sure the material is being distributed during an election period before reporting the matter to the ECQ. Any reports of non-compliance should include evidence such as photographs or links to relevant material, if possible.

The ECQ does not manage all election related complaints. Please review Fact sheet 7 – Offences relating to electoral advertising for more details about how complaints are handled.

For further information

This fact sheet mainly refers to part 9 of the LGEA. The Act is available in full at legislation.qld.gov.au. Participants in the electoral process should ensure they understand their obligations under the LGEA.

RELATED FACT SHEETS

Fact sheet 5 – How-to-vote cards
Fact sheet 6 – Offences and penalties for candidates
Fact sheet 7 – Offences related to electoral advertising
Fact sheet 12 – Definition of electoral expenditure
Fact sheet 18 – Real-time disclosure of electoral expenditure by candidates, groups of candidates and registered political parties
Fact sheet 34 – Real-time disclosure of electoral expenditure by registered third parties

Facts sheets can be found on the ECQ's website.

THIRD PARTIES

How-to-vote (HTV) cards

Unless otherwise stated, all references to legislation are to the *Local Government Electoral Act 2011* (LGEA). The information in this fact sheet does not replace legislation. If you are concerned about your obligations, you should seek independent legal advice.

This fact sheet relates to third parties intending to distribute how-to-vote (HTV) cards for a local government election or by-election. For more information about third parties, please see Fact sheet 31 – Funding and disclosure overview for third parties.

What is a how-to-vote card?

A HTV card is a card, flyer or pamphlet that does any of the following:

- contains a full or partial representation (or intended representation) of a ballot paper
- if optional preferential voting applies, either –
    - lists the names of any or all candidates with numbers indicating an order of voting preference against the names of any or all of the candidates
    - directs or encourages the casting of preference votes, other than a first preference vote
- if first-past-the-post voting applies – directs or encourages the casting of a vote for the number of candidates equal to the number of candidates to be elected.

Materials with phrases like ‘Vote 1’ or ‘Put them last’ are also considered HTV cards for elections using optional preferential voting or by-elections that use first-past-the-post voting.

You can find more information about the different voting systems on our website.

EXAMPLES

The following are HTV cards for an election that uses optional preferential voting:

- a card showing a ballot paper numbered with preferences
- a flyer that says ‘Vote 1 Team Logan’
- a pamphlet that says ‘Put the Gold Party Last’

What are the requirements for how-to-vote cards?

To distribute a HTV card during an **election period**, you must ensure the HTV card:

- is properly authorised
- is not misleading
- does not induce someone to cast an informal vote.

The **election period** starts the day notice of the election is issued and ends at 6pm on election day.

The ECQ does not regulate HTV cards distributed outside of the election period.

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

Electoral Commission QUEENSLAND

What are the authorisation requirements?

All HTV cards must be authorised.

The authorisation must:

- state the name and address of the person who authorised the card
- appear on every printed side of the material
- be prominent and legible
- have a font size of at least:
  - 10 point if the card is A6 or smaller
  - 14 point if the card is larger than A6 up to A3 size (e.g. DL, A5, A4)
  - 20 point if the card is larger than A3.

It is common for text to reduce in size during printing. To avoid any issues with your authorisation, the ECQ strongly recommends using a font size that is larger than the minimum requirements.

Double-sided HTV cards must be authorised on both sides.

Any person may authorise a HTV card for a third party.

The address used in the authorisation can be the person's own residential or business address, or a post office box. The authoriser must be contactable at the address.

It is against the law to distribute a HTV card with no authorisation or a false authorisation.

EXAMPLES

- Authorised by Mary Tyler, 1/100 Queen St, Brisbane.
- Authorised by G. Smith, Organisation XYZ, PO Box 123, Port Douglas.

What is considered 'misleading'?

A third party must not distribute a HTV card if it is likely to mislead an elector about the ways of voting or induce them to cast an informal vote.

For example, a HTV card is misleading if it:

- contains incorrect voting instructions
- misspells the names of candidates, groups or political parties
- lists the names of candidates out of ballot paper order
- includes duplicate or missing preference numbers
- if first-past-the-post voting applies – does not clearly direct the elector to vote for the required number of candidates.

Do how-to-vote cards need to be approved?

HTV cards for third parties do **not** need to be lodged with the ECQ for approval. However, we may confiscate and issue fines for HTV cards that do not meet the above requirements.

HTV cards for candidates, groups of candidates and registered political parties do require ECQ's approval before they can be distributed. For more details, see Fact sheet 5.

For further information

This fact sheet mainly refers to part 9, division 3 of the LGEA. The Act is available in full at legislation.qld.gov.au. Participants in the electoral process should ensure they understand their obligations under the LGEA.

RELATED FACT SHEETS

Fact sheet 5 – How-to-vote cards for candidates, groups and registered political parties
Fact sheet 31 – Funding and disclosure overview for third parties

Fact sheets can be found on the ECQ website.

ALL ELECTION PARTICIPANTS

Election summary returns

Unless otherwise stated, all references to legislation are to the *Local Government Electoral Act 2011* (LGEA). The information in this fact sheet does not replace legislation. If you are concerned about your obligations, you should seek independent legal advice.

COMPLIANCE WARNING

The ECQ issued nearly 100 fines to candidates for failing to lodge an election summary return for the 2020 local government elections.

An elected candidate who does not lodge an election summary return by the due date will be immediately removed from office under section 172 of the *Local Government Act 2009*.

What is an election summary return?

Election summary returns are lodged after election day. They disclose all activity during the disclosure period: all electoral expenditure incurred and all gifts and loans received, if any.

These returns must be given within 15 weeks of election day.

Why must I submit an election summary return?

Disclosure of gifts and money spent during the election period provides transparency to and ensures the integrity of the election process. This is required by the LGEA.

In addition to real-time reporting of gifts, loans, and electoral expenditure, election summary returns are required following the election to provide an overview of all financial activity for the election.

Who needs to give an election summary return?

All election participants must lodge an election summary return. This return must be given even if a participant incurred no electoral expenditure or received no gifts or loans. This includes candidates, groups of candidates, associated entities, registered political parties and third parties.

If an election participant has designated an agent, the agent is responsible for completing and submitting the election summary return.

Election summary returns must be given to the ECQ within 15 weeks after election day.

Version: February 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.

Electoral Commission QUEENSLAND

What do I need to disclose in an election summary return?

The information disclosed in an election summary return depends upon your role during the election. If no gifts or loans were received or electoral expenditure incurred, an election summary return must be submitted stating that fact.

A candidate or group of candidates must disclose:

- total value of all gifts and loans received during the disclosure period
- total number of entities that made those gifts/loans
- total amount of electoral expenditure incurred during the disclosure period
- bank statement from dedicated campaign bank account showing all transactions.

Registered political parties must disclose:

- total amount of electoral expenditure incurred during the disclosure period
- bank statement from dedicated campaign bank account showing all transactions
- audit certificate covering the elections.

Associated entities must disclose:

- total amount of electoral expenditure incurred during the disclosure period
- bank statement from dedicated campaign bank account showing all transactions.

Registered third parties must disclose:

- total value of all gifts received by the third party during the disclosure period
- number of entities that made gifts to the third party
- total value of all gifts given by the third party during the disclosure period
- total amount of electoral expenditure incurred during the disclosure period
- bank statement from dedicated campaign bank account showing all transactions.

Unregistered third parties must disclose:

- total value of all gifts received by third party during disclosure period
- number of entities that made gifts
- total value of all gifts given by third party during disclosure period.

How do I submit an election summary return?

Election summary returns are submitted through the Electronic Disclosure System (EDS).

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 dedicated campaign bank account requirements. Refer to Fact Sheet 8 for information about record keeping requirements.

Compliance

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

The compliance framework is available on the ECQ's website.

For further information

This fact sheet mainly refers to part 6 of the LGEA. The Act is available in full at legislation.qld.gov.au. Participants in the electoral process should ensure they understand their obligations under the LGEA.

RELATED FACT SHEETS

Fact sheet 8 – Record keeping requirements

Fact sheets can be found on the ECQ website.

ASSOCIATED ENTITIES

Funding and disclosure overview

Unless otherwise stated, all references to legislation are to the *Local Government Electoral Act 2011*. The information in this fact sheet does not replace legislation. If you are concerned about your obligations, you should seek independent legal advice.

This fact sheet is for associated entities of registered political parties, candidates or groups of candidates in local government elections.

What is an associated entity?

An associated entity:

- is controlled by a registered party (or candidates endorsed by the party), candidate, or group of candidates
- operates wholly or to a significant extent for the benefit of a registered political party, candidate, or group of candidates
- operates for the dominant purpose of promoting a registered political party, candidate, or group of candidates.

For **registered political parties**, an associated entity is not:

- a candidate endorsed by the party for the election
- a related political party
- a federal or interstate branch of division of the party.

For **individual candidates**, an associated entity is not:

- another candidate who is endorsed by the same registered political party
- the associated entity of a registered political party who endorsed the candidate
- the associated entity of a group of candidates of which the candidate is a member
- an electoral committee formed to help the candidate's election campaign.

For **groups of candidates**, an associated entity is not:

- a candidate who is a member of the group
- a committee formed to help the election campaign of members of the group in the election.

Do associated entities need their own dedicated campaign bank account?

An associated entity must use the dedicated campaign bank account of its registered political party, candidate, or group of candidates. All electoral expenditure must be paid from this account and gifts or loans received into this account.

For more information on dedicated campaign bank accounts, please refer to the appropriate fact sheet:

Fact sheet 17 – Dedicated campaign bank accounts for candidates

Fact sheet 23 – Dedicated campaign bank accounts for groups of candidates

Fact sheet 28 – Dedicated campaign bank accounts for registered political parties

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

Electoral Commission QUEENSLAND

Do electoral expenditure caps apply to associated entities?

When an associated entity spends money during a capped expenditure period, the electoral expenditure incurred counts towards the expenditure cap of the registered political party, group of candidates, or candidate with which it is associated.

Both the associated entity and the party, group or candidate must ensure they do not collectively exceed the expenditure cap. Significant penalties apply for failure to comply with these laws.

For more information on expenditure caps, please refer to the relevant fact sheet:

Fact sheet 19 – Expenditure caps for individual candidates

Fact sheet 24 – Expenditure caps for groups of candidates

Fact sheet 29 – Expenditure caps for registered political parties and endorsed candidates

What disclosure obligations does an associated entity have?

DISCLOSURE OF GIFTS AND LOANS RECEIVED

Associated entities of **candidates** and **groups** must disclose all gifts and loans of $500 or more received during their disclosure period. Returns for gifts and loans must be lodged with the ECQ within 7 business days, or within 24 hours if the gift or loan is received within 7 business days before election day.

The LGEA does not regulate the disclosure of gifts and loans received by associated entities of registered political parties. Financial controllers of these associated entities must continue to comply with all requirements under the *Electoral Act 1992*.

For more information, please refer to the relevant fact sheet:

Fact sheet 20 – Real-time disclosure of gifts and loans by candidates

Fact sheet 24 – Real-time disclosure of gifts and loans by agents of groups of candidates

State Fact sheet 27 – Funding and disclosure overview for associated entities

DISCLOSURE OF ELECTORAL EXPENDITURE INCURRED

Associated entities must disclose all electoral expenditure incurred for a local government election once their total expenditure reaches $500. Returns for electoral expenditure must be lodged with the ECQ within 7 business days, or within 24 hours if the expenditure is incurred within 7 business days before election day.

For more information, see Fact sheet 18 – Real-time disclosure of electoral expenditure for candidates, groups and registered political parties.

ELECTION SUMMARY RETURN

Associated entities must give an election summary return within 15 weeks after election day for a local government election. The return must state the total amount of all electoral expenditure incurred for the election. It must also include a copy of the bank statement for the dedicated campaign bank account of the candidate, group or registered political party with which they are associated.

For more information, see Fact sheet 14 – Election summary returns.

PERIODIC RETURN

Associated entities of candidates and groups of candidates must give a periodic return within 8 weeks of the end of each reporting period. This periodic return is substantially similar to the periodic returns required by associated entities of registered political parties.

For more information about the periodic return requirement, see State Fact sheet 13 – Periodic returns.

Record keeping

All associated entities must keep records for 5 years. This is required to demonstrate compliance in relation to all electoral expenditure, disclosure, and dedicated campaign bank account requirements. Refer to Fact sheet 8 for further information about record keeping requirements.

Compliance

The ECQ is responsible for administering and enforcing the LGEA, which includes penalties for election participants who breach their obligations. The compliance framework is available on the ECQ website.

For further information

This fact sheet mainly refers part 6 of the LGEA. The LGEA is available in full at legislation.qld.gov.au. Participants in the electoral process should ensure they understand their obligations under the LGEA.

RELATED FACT SHEETS

Fact sheet 8 – Record keeping requirements

Fact sheet 14 – Election summary returns

Fact sheet 17 – Dedicated campaign bank accounts for candidates

Fact sheet 18 – Real-time disclosure of electoral expenditure for candidates, groups and registered political parties

Fact sheet 19 – Expenditure caps for individual candidates

Fact sheet 20 – Real-time disclosure of gifts and loans by candidates

Fact sheet 23 – Dedicated campaign bank accounts for groups

Fact sheet 24 – Expenditure caps for groups of candidates

Fact sheet 25 – Real-time disclosure of gifts and loans by agents of groups of candidates

Fact sheet 28 – Dedicated campaign bank accounts for registered political parties

Fact sheet 29 – Expenditure caps for registered political parties and endorsed candidates

Fact sheet 38 – Funding and disclosure overview for agents

State fact sheet 13 – Periodic returns

State fact sheet 27 – Funding and disclosure overview for associated entities

Fact sheets are available on the ECQ website.

ALL ELECTION PARTICIPANTS

Record keeping requirements

Unless otherwise stated, all references to legislation are to the *Local Government Electoral Act 2011* (LGEA). 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 local 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
- loans made or received
- electoral expenditure incurred
- other campaign expenses
- dedicated campaign bank accounts
- disclosure returns
- 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.

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

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

Electoral Commission QUEENSLAND

If monies have been spent during the election to print, publish or broadcast an advertisement or other election material, the record for this expenditure must include three parts:

- a copy of the advertisement or other material
- the audience
- the name of the election location (whether an entire local government area or a specific ward or division).

An agent of an election participant has a specific responsibility to keep a record of their compliance with agent obligations. Additional information about an agent's obligations can be found in Fact sheet 38 – Funding and disclosure overview for agents.

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.

How long should records be kept?

Records must be kept and made available to the ECQ for inspection for a period of at least **5 years** after the election.

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 receipt of gifts and loans as soon as practical 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.

NOTICE

The Local Government Electoral Regulation 2023 has added new requirements for records kept by election participants during local government elections and by-elections.

Some of these new requirements are detailed on the next pages. This fact sheet does not replace the Regulation, and all participants should consider seeking legal advice if they have any questions.

Specific requirements for records of gifts and loans

An election participant who receives a gift or loan must include the information below as part of their record of the gift or loan.

- Relevant details of gift or loan (see Fact sheet 11 – Relevant details of gifts and loans)
- A statement that the person who made the gift or loan is not a prohibited donor
- If the gift is not money, how the value of the gift was determined under section 108 of the LGEA
- If the gift or loan was returned or refunded:
    - The date the return or refund was made
    - If non-monetary, how the value was determined under section 108 of the LGEA
- If electoral expenditure was gifted:
    - How the electoral expenditure benefitted the recipient
    - How section 109C(1)(b) of the LGEA applies to the gift
    - 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)

Specific requirements for records of electoral expenditure incurred

Records of incurred electoral expenditure must include specific information:

- The cost of electoral expenditure
- Date amount was paid
- Description of goods or services for which the electoral expenditure was incurred
- Name and business address of the person who supplied the goods or provided the services
- Date the goods or services were supplied or provided
- If section 109E(4) of the LGEA applies, the date the goods were first used for a campaign purpose during a capped expenditure period
- Copy of the invoice or receipt issued to the election participant for the electoral expenditure
- If electoral expenditure benefits another participant, then the following is required:
    - Information detailing how the electoral expenditure benefits the other participant
    - Details of any applicable circumstances under section 109C(1)(b) of the LGEA
    - Details of consideration (if any) that the person received from the participant incurring the expenditure
    - Copy of invoice (if any) issued by the person to the participant for electoral expenditure
    - If expenditure was incurred under an arrangement between election participants, details of the arrangement
- If expenditure for a quadrennial election is incurred under section 123V of the LGEA, details of how it relates to the election
- If expenditure for a quadrennial election is incurred by an unregistered third party that is required to be registered for the election, details of how the expenditure relates to the election

Records for dedicated campaign bank accounts

FOR CANDIDATES OR GROUPS OF CANDIDATES

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

- the amount
- whether the amount deposited is a gift, loan or something else
- all details necessary to show the amount is a gift, loan or something else.

FOR CANDIDATES, GROUPS OF CANDIDATES, REGISTERED POLITICAL PARTIES THAT ENDORSE A CANDIDATE, REGISTERED THIRD PARTIES OR THIRD PARTIES THAT SHOULD BE REGISTERED

For amounts paid **from** the dedicated campaign bank account, the following information must be included in the record of the payment:

- the amount
- if amount is electoral expenditure, the information necessary to show what the electoral expenditure paid for
- if amount is made up of money remaining in a dedicated campaign bank account after an election, the record must include necessary details illustrating the money has been handled correctly e.g.,
    - given to a charity nominated by the election participant
    - given to a political party (if allowed).

What are the penalties for not keeping adequate records?

Failure to keep relevant election records may incur a maximum penalty of 20 penalty units (valued at $3,338 as of 1 July 2025).

RELATED FACT SHEETS

Fact sheet 11 – Relevant details of gifts and loans

Fact sheet 18 – Real-time disclosure of electoral expenditure by candidates, groups of candidates and registered political parties

Fact sheet 20 – Real-time disclosure of gifts and loans by candidates

Fact sheet 25 – Real-time disclosure of gifts and loans by agents of groups of candidates

Fact sheet 34 – Real-time disclosure of electoral expenditure by third parties

Fact sheet 35 – Real-time disclosure of gifts received by third parties

Fact sheet 38 – Funding and disclosure overview for agents

All fact sheets can be found on the ECQ's website.

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.

ALL ELECTION PARTICIPANTS

Definition of gifts and loans

Unless otherwise stated, all references to legislation are to the *Local Government Electoral Act 2011* (LGEA). The information in this fact sheet does not replace legislation. If you are concerned about your obligations, you should seek independent legal advice.

This fact sheet relates to candidates, groups of candidates, registered political parties, associated entities, third parties and donors which 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 and loans to ensure they comply with disclosure laws.

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 (refer below for further information)
- the part of a fundraising contribution that exceeds $200.

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
- a compulsory levy imposed on councillors under their registered political party's constitution
- an amount transferred from an individual's own funds (e.g., from a personal bank account) to the individual's own dedicated campaign bank account
- 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 dedicated 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 gifted electoral expenditure?

See Fact sheet 12 for the definition of gifted electoral expenditure.

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

Electoral Commission QUEENSLAND

What is a fundraising contribution?

A fundraising contribution is the 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.

Fundraising contributions that are $200 or less are not considered gifts. For fundraising contributions over $200, only the amount that exceeds $200 is a gift and must be disclosed. The $200 threshold applies on a per-person, per-event basis.

EXAMPLE

A donor pays $1,500 for 3 tickets to attend a fundraising dinner held by a registered political party. As this amount is a fundraising contribution, the first $200 is not a gift and does not require disclosure. The remaining $1,300 is a gift and must be disclosed by both the donor and the party.

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 would be considered a gift.

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.

Self-funding and funds from a joint account

A candidate may pay an amount from their personal funds into their own dedicated campaign bank account. This is considered **self-funding** (i.e., not a gift) and does not require disclosure.

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 dedicated campaign bank account are not considered to be gifts and do not require disclosure.

Candidates who are part of a group of candidates may also transfer amounts from their personal bank accounts (or bank accounts held jointly with their spouse) into the group's dedicated campaign bank account, without needing to disclose the amounts.

Note that an amount received from a spouse *other than* from a joint bank account will be considered a gift and is subject to usual disclosure laws.

Self-funding and joint funds cannot be used to conceal gifts that are otherwise not permitted (e.g. gifts from property developers).

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.

A loan does not include an amount transferred by an individual into their own dedicated campaign bank account. This would be considered self-funding (see above).

Anonymous gifts

It is unlawful for a candidate or group of candidates to receive anonymous gifts or loans totalling $500 or more. This includes gifts or loans where the name, address or other relevant details of the donor are not known to the candidate or group.

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

Prohibited donors

Property developers and industry organisations representing property developers are prohibited from making a gift or loan to a candidate, group of candidates or third party in relation to a local government election. Political parties may only accept gifts and loans from prohibited donors if they are accompanied by a restricted donation statement.

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

Please see Fact sheet 42 – Definition of prohibited donors, property developers and close associates and Fact sheet 43 – Ban on political donations from prohibited donors for details.

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 dedicated campaign bank account requirements. Refer to Fact sheet 8 for more information about record keeping requirements.

For further information

This fact sheet mainly refers to part 6 of the LGEA. The Act is available in full at legislation.qld.gov.au. Participants in the electoral process should ensure they understand their obligations under the LGEA.

RELATED FACT SHEETS

Fact sheet 8 – Record keeping requirements
Fact sheet 12 – Definition of electoral expenditure
Fact sheet 20 – Real-time disclosure of gifts and loans by candidates
Fact sheet 25 – Real-time disclosure of gifts and loans by agents of groups of candidates
Fact sheet 42 – Definition of prohibited donors, property developers and close associates
Fact sheet 43 – Ban on political donations from prohibited donors

Fact sheets can be found on the ECQ website.

ALL ELECTION PARTICIPANTS

Definition of prohibited donors, property developers and close associates

Unless otherwise stated, all references to legislation are to the *Local Government Electoral Act 2011* (LGEA). The information in this fact sheet does not replace legislation. If you are concerned about your obligations, you should seek independent legal advice.

This fact sheet relates to candidates, groups of candidates, political parties, associated entities, third parties and donors who participate in local government elections and by-elections.

It is illegal to make or accept a political donation from a prohibited donor in relation to a local government election. Individuals or entities who are not sure if they are prohibited donors may apply to the ECQ for a determination.

Please refer to Fact sheet 43 – Ban on political donations from prohibited donors and Fact sheet 44 – Applications for a prohibited donor determination for more information.

Who is a prohibited donor?

A prohibited donor includes:

- a **property developer**
- a **close associate** of a property developer
- an industry representative organisation with property developers as the majority of its members.

What is a property developer?

A property developer is a corporation engaged in a business that **regularly** makes **relevant planning applications** concerning the development of residential or commercial land with the ultimate purpose of selling or leasing the land for profit.

Who is a close associate?

A close associate of a property developer includes:

- a related body corporate of the property developer
- a director or other officer of the property developer
- a person with more than 20% of the voting power of the property developer or a related body corporate
- a spouse, de factor or civil partner of any of the above persons
- if the property developer is a trustee, manager or responsible entity in relation to a unit trust – a person who holds more than 20% of the units in the trust
- if the property developer is a trustee, manager, or responsible entity in relation to a discretionary trust – a beneficiary of the trust
- if the property developer or related body corporate is one entity in a stapled security – the other entity in the stapled security.

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

Electoral Commission QUEENSLAND

What is a relevant planning application?

A relevant planning application includes an application or request:

- for a development approval under the *Planning Act 2016* or the repealed *Sustainable Planning Act 2009*
- about the making or amendment of a planning instrument or designation under the *Planning Act 2016* or the repealed *Sustainable Planning Act 2009*
- for a State Development Area approval under the *State Development and Public Works Organisation Act 1971*
- under the *State Development and Public Works Organisation Act 1971* about the following —
    - the declaration or variation of a coordinated project, prescribed development, prescribed project or State development area
    - the imposition of, or change to, conditions on a coordinated project
    - the preparation or variation of a development scheme
- for a Priority Development Area development approval under the *Economic Development Act 2012*
- under the *Economic Development Act 2012* or the Minister for Economic Development Queensland about—
    - a priority development area or provisional priority development area
    - a development scheme, interim land use plan or PDA-associated development for a priority development area
    - a provisional land use plan or PDA-associated development for a provisional priority development area.

A relevant planning application does **not** include:

- a development application made in another state or territory other than Queensland
- an application or request that predominantly concerns the corporation's own place of business or premises (unless the business involves selling or leasing a substantial part of the premises).

What is meant by 'regular'?

Regular means periodic, recurring, continuous or with precedent. No specific quantity of planning applications or timeframe in which they are made can be attributed to the definition.

Planning applications differ in size and complexity. A project may require a single planning application or several separate applications to cover various aspects of a development (e.g. reconfiguring a lot, material change of use, operational works).

Due to the nature of development projects, some property developers may submit planning applications numerous times a year. Others engaged in large-scale projects may only submit applications every few years. Both scenarios may be considered regular when assessing if an individual or entity is a property developer.

EXAMPLE

A corporation intends to develop a parcel of land. The development includes private residential apartments, commercial retail premises and other aspects.

The corporation was established solely for the purpose of developing this land. It is not clear whether the corporation will need to lodge a single application or several to see the project completed.

Prior to lodging a development application with the local council, the corporation engages a number of consultants, architects, etc. for specialist reports to support their development application. These include noise mitigation reports, traffic management reports, drainage reports, etc.

The ECQ considers that the corporation is a property developer as they have begun engaging in a business that requires the lodgement of development applications on a regular basis.

Who is not a prohibited donor?

An individual or entity is **not** a prohibited donor if:

- they do **not** make relevant planning applications on their own behalf or as part of their own business activities

and

- they are **not** a close associate of an entity that does.

This may include:

- professional service providers engaged by property developers (e.g. engineers, architects, town planners, etc.)
- an individual or entity that submits relevant planning applications as a service on behalf of another individual or entity
- a relative (other than a spouse, de facto or civil partner) or employee of a property developer.

The ECQ can also make determinations that a person or entity is not a prohibited donor through a formal application process. For more information, please see Fact sheet 44 – Applications for a prohibited donor determination.

What is the ban on political donations from prohibited donors?

Under the LGEA, it is unlawful to give or receive a political donation from a prohibited donor. Please refer to Fact sheet 43 – Ban on political donations from prohibited donors for details.

For further information

This fact sheet mainly refers to part 6, division 1A of the LGEA. The Act is available in full at legislation.qld.gov.au. Participants in the electoral process should ensure they understand their obligations under the LGEA.

RELATED FACT SHEETS

Fact sheet 43 – Ban on political donations from prohibited donors
Fact sheet 44 – Applications for a prohibited donor determination

Fact sheets can be found on the ECQ website.

ALL ELECTION PARTICIPANTS

Definition of electoral expenditure

Unless otherwise stated, all references to legislation are to the *Local Government Electoral Act 2011* (LGEA). The information in this fact sheet does not replace legislation. If you are concerned about your obligations, you should seek independent legal advice.

This fact sheet relates to candidates, groups of candidates, registered political parties, associated entities and third parties participating in local elections and by-elections.

The term 'electoral expenditure' has a specific meaning for local elections and by-elections. Electoral participants must disclose all electoral expenditure and ensure they do not exceed their caps on electoral expenditure.

Not all campaign expenses are electoral expenditure. It is important to consider whether a particular campaign expense is electoral expenditure or not.

See Fact sheets 18 and 34 for information about disclosure of electoral expenditure.

See Fact sheets 19, 24, 29 and 36 for information about electoral expenditure caps.

What is electoral expenditure?

Under section 109A of the LGEA, electoral expenditure is expenditure incurred for a campaign purpose and includes GST. It includes:

- costs of designing, producing, printing, broadcasting, or publishing any kind of material for an election including (but not limited to):
  - advertisements broadcast at a cinema, on radio or television or on the internet,
  - direct marketing through the post office or email
  - flyers, billboards, brochures, signs, or how-to-vote cards
- distribution costs for election material such as the cost of postage, couriers, or sending SMS messages
- costs of opinion polling or research
- fees for contracted services related to an activity mentioned above (e.g., payments for experts or consultants, the provision of data, etc.).

Expenditure is incurred for a campaign purpose if it:

- promotes or opposes a political party or group of candidates for an election
- promotes or opposes the election of a candidate
- otherwise influences voting at an election.

For example, expenditure is incurred for one of the above purposes if, in relation to an election, the material produced:

- expressly promotes or opposes:
  - political parties, groups of candidates, or candidates who advocate, or do not advocate, a particular policy or issue
  - political parties, groups of candidates, or candidates who have, or do not have, a specific position on a policy or an issue
  - candidates who express a particular opinion

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

Electoral Commission QUEENSLAND

- expressly or implicitly comments on a political party, a candidate, or a group of candidates participating in the election
- comments on an election in relation to a local government's area or a division of a local government's area
- expresses a particular position on a policy, issue or opinion if the position is publicly associated with a political party, group of candidates or candidate. This applies even if the party, group or candidate is not mentioned.

Expressly urging electors to vote for or against a candidate, group or party is not the sole defining feature of electoral expenditure. Election material using images, branding, slogans or identifying a person as a candidate can serve a campaign purpose and therefore represent electoral expenditure.

The purpose of the election material is the primary concern: does the material promote a candidate, group of candidates or registered political party in relation to a local government election? If the answer is yes, the election material is electoral expenditure.

Incidental expenses for minor consumables such as screws/nails, zip ties, washers, etc. are not considered electoral expenditure. Larger items, such as stakes (for displaying signs on roads, etc.) are considered electoral expenditure and must be disclosed under the election participant's disclosure requirements.

What is not electoral expenditure?

Electoral expenditure does not include:

- employing staff for a campaign purpose (excluding consultants depending upon their role)
- campaign materials for the election of members of Parliament (in Queensland or any other jurisdiction) or the election of councillors of a local government in another State
- factual advertising that relates mainly to the administration of a registered political party—for organisational purposes or to select candidates for nomination
- expenses for which a sitting councillor receives (or is entitled to receive) an allowance or entitlement.

When a councillor receives (or is entitled to receive) an allowance or entitlement to produce councillor newsletters, the newsletter produced will not be electoral expenditure if it complies with the council's newsletter requirements.

In any other instance, if the newsletter is for a campaign purpose, it may be electoral expenditure.

How is electoral expenditure determined?

Sometimes the ECQ may need to determine if a particular piece of election material is the product of electoral expenditure. In addition to the criteria laid out above, the following factors may be considered in these situations:

- Organiser's intent when producing the materials
- Words and images used
- Timing and placement of the material
- Colours, slogans, logos, etc. used in the material

- Whether the material was required to be authorised under the LGEA
- Any external information which may provide additional context (such as correspondence or contracts between the supplier of the goods and the electoral participant)
- Any other relevant factors

Electoral expenditure incurred by third parties

Monies spent by a third party are electoral expenditure if the dominant purpose for that spending is a campaign purpose.

Third party expenditure is not considered electoral expenditure if the dominant purpose of the expenditure is another purpose, such as educating or raising awareness about a public policy issue. This is true even if the expenditure also (and incidentally) achieves a campaign purpose.

Third parties that spend, or are planning to spend, more than $6,000 in electoral expenditure have additional obligations and must register with the ECQ.

See Fact sheet 31 for more information about third parties and electoral expenditure.

When is electoral expenditure incurred?

Electoral expenditure is incurred when the relevant goods are first used for a campaign purpose during a capped expenditure period for an election.

The date the expenditure is invoiced or paid does not matter.

Under section 109E, electoral expenditure is incurred when the relevant goods or services are supplied or provided. **It does not matter when the expenditure is invoiced or paid.**

For example:

- Expenditure on advertising is incurred when the advertisement is broadcast or published.
- Expenditure on production and distribution of election material, such as flyers, is incurred when the material is distributed.

If electoral expenditure is used to obtain goods for the dominant purpose of being used for a campaign purpose in one or more elections, the electoral expenditure is taken to have been incurred when the goods are first used for a campaign purpose during a capped expenditure period.

If election material was first used for a campaign purpose during a capped expenditure period (e.g. during the 2024 local government elections or later), re-using the goods during a later election's capped expenditure period will not incur electoral expenditure a second time.

EXAMPLES

Example A

A potential candidate orders and pays for the design and production of 50 corflutes in May 2023. The corflutes are supplied in July 2023, and the candidate's team puts them up around the council division starting on 10 September 2023. The electoral expenditure is incurred on 10 September 2023.

Example B

In April 2023, a potential candidate commissions the design of flyers to hand out while going door-to-door. The flyers are delivered and paid for in September 2023, but by then, the potential candidate has decided not to contest the election and destroys the flyers. No electoral expenditure has been incurred.

Example C

Jim has campaigned in several local government elections. He is planning to re-use the signs and corflutes made in 2024 for a by-election in 2025.

Jim disclosed the electoral expenditure when it was incurred on 14 February 2024. When he re-uses the signs and corflutes in the by-election, no electoral expenditure has been incurred.

Example D

In early 2023, Councillor Jane approves the design of new corflutes and orders 25 of them for her upcoming campaign. The corflutes are delivered and paid for in November 2023.

On 15 February 2024, Councillor Jane and her volunteers put up 12 corflutes around her local government division. The electoral expenditure is incurred on 15 February 2024 when the corflutes are first used for a campaign purpose during the capped expenditure period for the election.

However, because only 12 corflutes were used for a campaign purpose, the amount of electoral expenditure incurred in February 2024 is the value of 12 corflutes.

Councillor Jane decides to use all 25 corflutes during her campaign for the 2028 local government elections. When she and her volunteers put up all 25 corflutes in February 2028, electoral expenditure will be incurred for only the 13 corflutes that were not used during a previous capped expenditure period.

Incurring electoral expenditure on behalf of another participant

If an election participant (the first participant) incurs electoral expenditure that benefits a second election participant (the recipient), the electoral expenditure is assigned to the first participant.

However, the recipient incurs the electoral expenditure if both the following are satisfied:

- The expenditure is made with the recipient's authority or consent, or if the material produced by the expenditure is accepted by the recipient; and
- The first participant invoices the recipient for payment of the expenditure.

'Gifted' electoral expenditure

If goods or services produced by electoral expenditure are 'gifted' to an election participant, the expenditure is considered to have been incurred by the recipient of the gift.

Electoral expenditure is 'gifted' to an election participant if these 3 conditions are met:

- The expenditure benefits the election participant
- The expenditure is incurred with the authority or consent of the recipient, or the election material produced is accepted by the recipient
- The person who originally incurred the expenditure does not receive payment or does not invoice the participant for the amount within 7 days of the events outlined above.

If the electoral expenditure discussed above was incurred through an arrangement with 2 or more election participants, the value of the expenditure is divided by the number of participants to determine the amount of gifted electoral expenditure per participant.

No matter when the expenditure is incurred, the 'gift' of electoral expenditure applies at the completion of the 3 outlined points above.

'Gifted' electoral expenditure must be disclosed by the recipient both as a gift and as electoral expenditure. The donor of the gift is also required to disclose the gift in real-time and in an election summary return.

EXAMPLE

Example

In October 2023, Candidate Hal has a professional photographer friend who offers to take some photos of him for use in promotional campaign material. The photographer estimates the value of these shots to be $600 and does not invoice Candidate Hal for the cost.

Candidate Hal must disclose this gifted electoral expenditure as **both** a gift **and** electoral expenditure. Because the value of the gift is more than $500, Candidate Hal must disclose the gift within 7 business days of accepting the photographs. Once the photos are used for a campaign purpose, the electoral expenditure is incurred and must be disclosed within 7 business days.

The photographer also needs to disclose their gift to Candidate Hal both in real-time and in an election summary return.

Electoral expenditure relating to a local government area

If money is spent by a registered political party or a registered third party for advertising or producing other election material that is solely directed at electors in a single local government area, the electoral expenditure is incurred by the registered political party or third party solely in that area.

However, if the advertising or other election material is communicated to electors in multiple local government areas, the electoral expenditure is incurred by the registered political party or third party in each of the local government areas.

If the advertising is communicated to electors in multiple local government areas and the registered political party has only endorsed candidates in one of those local government areas, then the expenditure is incurred by the registered political party only in that local government area.

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 dedicated campaign bank account requirements. Refer to Fact Sheet 8 for more information about record keeping requirements.

Compliance

The ECQ is responsible for administering and enforcing the LGEA, 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 6, division 4 of the LGEA. The Act is available in full at legislation.qld.gov.au. Participants in the electoral process should ensure they understand their obligations under the LGEA.

RELATED FACT SHEETS

Fact sheet 8 – Record keeping requirements
Fact sheet 18 – Real-time disclosure of electoral expenditure for candidates, groups and registered political parties
Fact sheet 19 – Expenditure caps for candidates
Fact sheet 24 – Expenditure caps for groups of candidates
Fact sheet 29 – Expenditure caps for registered political parties and endorsed candidates
Fact sheet 31 – Funding and disclosure overview for third parties
Fact sheet 34 – Real-time disclosure of electoral expenditure by third parties
Fact sheet 36 – Expenditure caps for third parties

Fact sheets can be found on the ECQ website.

ALL ELECTION PARTICIPANTS

Applications for a prohibited donor determination

Unless otherwise stated, all references to legislation are to the *Local Government Electoral Act 2011* (LGEA). The information in this fact sheet does not replace legislation. If you are concerned about your obligations, you should seek independent legal advice.

On 19 March 2026, Queensland's electoral laws were amended to allow property developers and their close associates to make political donations for state election purposes. However, the ban on political donations from prohibited donors still applies for local government elections.

This fact sheet relates to any person or entity who is considering applying to the ECQ for a formal determination that they (or another person or entity) are not a prohibited donor.

Please refer to Fact sheet 42 – Definition of prohibited donors, property developers and close associates and Fact sheet 43 – Ban on political donations from prohibited donors for more information.

Why should I apply for a determination?

A determination is a decision by the Electoral Commissioner or their delegate, that a person or an entity is not a prohibited donor.

In some cases, it may not be immediately clear if an entity meets the definition of a prohibited donor. If there is any doubt, potential donors and recipients should exercise caution and seek a determination (or independent legal advice) before making or accepting a political donation. Individuals can also take the ECQ's prohibited donor self-assessment tool available on our website.

A determination gives confidence to an entity that their donations are lawful during the period the determination has effect. Determinations are in effect for up to 12 months unless revoked earlier.

Applications are only necessary if you are unsure about your status as a prohibited donor (or that of another person or entity) and you want to make or accept a political donation for a local government electoral purpose.

How do I apply for a determination?

Entities can apply for a determination from the ECQ by completing the Application for a determination that person or an entity is not a prohibited donor form. The application must be supported by enough information to enable the Commissioner to assess the application.

There is no fee for making an application.

How is an application for determination processed?

The ECQ will review the application for compliance with electoral laws, completeness and accuracy. This may involve cross-checking information contained in the application with relevant Queensland Government agencies or councils.

Applicants must ensure the information provided in an application is correct. It is an offence for an applicant to give information in an application that they know is false or misleading.

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

Electoral Commission QUEENSLAND

What are the determination outcomes?

The Electoral Commissioner can only determine if a person or entity is not a prohibited donor.

If the Commissioner is satisfied that an applicant is not a prohibited donor, that person or entity will be able to make political donations. The determination will be published on the ECQ's website and will remain in effect for 12 months unless it is revoked earlier.

The ECQ may decide not to make a determination if:

- the application is incomplete or provides insufficient information
- the information provided by the applicant is inaccurate
- the information provided does not satisfy the ECQ that the person or entity is not a prohibited donor.

Unsuccessful applicants will be provided an information notice outlining the reasons the ECQ decided not to make a determination and the available options for review.

For further information

This fact sheet mainly refers to part 6, division 1A of the LGEA. The Act is available in full at legislation.qld.gov.au. Participants in the electoral process should ensure they understand their obligations under the LGEA.

Applicants may also wish to refer to the ECQ's Assessing Applications for Determination about Prohibited Donor Status Policy for further information.

RELATED FACT SHEETS AND RESOURCES

Fact sheet 42 – Definition of prohibited donors, property developers and close associates
Fact sheet 43 – Ban on political donations from prohibited donors
Assessing Applications for Determination about Prohibited Donor Status Policy

Fact sheets and other documents can be found on the ECQ website.

ALL ELECTION PARTICIPANTS

Electoral expenditure cap calculations

Unless otherwise stated, all references to legislation are to the *Local Government Electoral Act 2011* (LGEA). The information in this fact sheet does not replace legislation. If you are concerned about your obligations, you should seek independent legal advice.

This fact sheet explains how expenditure caps are calculated for election participants in local government elections.

There are limitations (caps) on the amount of electoral expenditure that can be incurred during the capped expenditure period for a local election. For Brisbane City Council, the caps are set by legislation. For all other local government areas, the caps vary on a sliding scale by reference to the number of electors in the local government area. Electoral expenditure caps also vary based on whether the candidate is contesting a mayoral or councillor position.

The calculation and publication of electoral expenditure caps is managed by the ECQ, as set out in *Part 6, Division 4* (*Caps on electoral expenditure*) in the LGEA. The ECQ will publish a notice on its website advising what the expenditure caps are:

- for the 2024 local government elections – expenditure caps were published on 21 July 2023
- for a by-election – at the same time the notice for the election is issued

However, election participants might like to familiarise themselves with the underlying principles of cap calculation to understand how their expenditure cap is reached.

Number of electors

A candidate's expenditure cap is calculated by reference to the number of enrolled electors for an election. For mayoral candidates and councillor candidates in an undivided council, this is the number of people enrolled on the electoral roll for the candidate's council at a particular point in time.

For councillor candidates in a divided council, the number of electors is calculated by:

- taking the total number of electors enrolled in the whole council area
- dividing that number by the number of councillors (excluding mayors) who need to be elected for the council area
- multiplying the result by the number of councillors to be elected for a council's division.

The ECQ will calculate and publish the number of electors at the same time as publishing the expenditure caps.

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

Electoral Commission QUEENSLAND

Individual candidates for mayor

Electoral expenditure caps for individual mayoral candidates (excluding Brisbane City Council) are:

Number of electors	Electoral expenditure cap (E)
30,000 or less	E = $35,520
30,001 – 150,000	E = Number of electors x $1.18
150,001 – 200,000	E = $177,600 + ($0.59 × (Number of electors – 150,000))
More than 200,000	E = $207,200 + ($0.30 × (Number of electors – 200,000))

All calculated amounts shall be rounded to the nearest $10 (rounding one-half upwards). Endorsed candidates and candidates in a group are also subject to the above calculations, though additional aggregation rules apply. For further details, see Fact Sheet 28 – Expenditure caps for RPPs and endorsed candidates.

Individual candidates for councillor

Electoral expenditure caps for individual councillor candidates (other than mayor) (excluding Brisbane City Council) are:

Number of electors	Electoral expenditure cap (E)
20,000 or less	E = $17,760
20,001 – 39,999	E = Number of electors × $0.89
40,000 or more	E = $35,520

All calculated amounts shall be rounded to the nearest $10 (rounding one-half upwards). Endorsed candidates and candidates in a group are also subject to the above calculations, though additional aggregation rules apply. For further details, see Fact Sheet 28 – Expenditure caps for RPPs and endorsed candidates.

Individual candidates in Brisbane City Council

Candidates for Brisbane City Council have separate electoral expenditure caps set under the LGEA:

- for mayoral candidates – the expenditure cap is **$1,539,210**
- for councillor candidates – the expenditure cap is **$65,120**.

Endorsed candidates are also subject to the above calculations, though additional aggregation rules apply. For further details, see Fact Sheet 28 – Expenditure caps for RPPs and endorsed candidates.

Groups of candidates, registered political parties and third parties

Electoral expenditure caps for groups of candidates, registered political parties and registered third parties are all based on the calculated amounts for individual candidates and **will require further calculation by the participants involved**.

The electoral expenditure cap for unregistered third parties is $6,000.

For more information, see **Related fact sheets** below.

Maximum amount

A *maximum amount* (cap) on electoral expenditure which may be spent on a particular local government area election applies to groups of candidates and to registered political parties and their endorsed candidates.

The maximum amount for electoral expenditure caps is calculated using this formula which references both mayoral and non-mayoral candidate expenditure cap amounts:

M = (A × B) + (C × D), where:

- M is the maximum amount for the election
- A is the amount of an individual mayoral candidate's expenditure cap for the election
- B is either 1 (if the office of mayor is to be filled in the election), or otherwise, 0
- C is the amount of an individual councillor candidates (other than mayor) expenditure cap for the election
- D is the total number of vacant offices of councillors (other than mayor) to be filled in the election.

The electoral expenditure cap that applies to a particular group or registered political party is the sum of each candidate's individual capped amount (depending on whether they are a mayoral or councillor candidate) up to the maximum amount calculated under the formula above. For more information, see:

- Fact sheet 23 – Expenditure caps for groups of candidates
- Fact sheet 28 – Expenditure caps for registered political parties and endorsed candidates

Note

A group or registered political party's expenditure cap for an election is not always the same as the maximum amount for an election.

The electoral expenditure cap may be less than the maximum amount. It will never be more than the maximum amount.

EXAMPLES

Example A

Group A has 3 councillor candidates and a mayoral candidate in Local Government Area X. In Local Government Area X, there are 5 councillor positions to be elected, and one mayoral candidate position to be elected.

The expenditure cap for a councillor candidate in Local Government Area X is $17,760, while the cap for a mayoral candidate is $35,520.

Applying the formula, the maximum amount for the election is $124,320 as set out below:

M = (A × B) + (C × D)

M = ($35,520 × 1) + ($17,760 × 5)

M = $124,320

The expenditure cap for Group A is the sum of the capped amounts for each of the group members: $88,800 or (1 × $35,520) + (3 × $17,760).

$88,800 is below the maximum amount of $124,320 for the election.

Therefore, the expenditure cap for Group A is $88,800. All 4 candidates in Group A can collectively spend up to $88,800.

Example B

Group B endorses 8 councillor candidates in Local Government Area Y. In Local Government Area Y, there are 5 councillor positions to be elected. The mayoral position (which usually has a cap of $35,520) is not required to be elected in this election.

The expenditure cap for a councillor candidate in Local Government Area Y is $22,250 each.

Applying the formula, the maximum amount for the election is $111,250 as set out below:

M= (A × B) + (C × D)

M= ($35,520 × 0) + ($22,250 × 5)

M= $111,250

The sum of the capped amounts for each of the group members is $178,000 or 8 × $22,250.

However, because there are only 5 councillor positions to be elected in Local Government Area Y, the maximum amount for the group's expenditure cap is $111,250.

Therefore, the 8 candidates in Group B may only collectively spend up to $111,250 for the election.

Cap adjustments for indexation

Electoral expenditure caps are subject to adjustment under the LGEA after each quadrennial election. The purpose of the adjustment is to reflect changes in the consumer price index (CPI), as provided by the Australian Bureau of Statistics. This adjustment is made via the calculation of a *relevant factor.*

Every four years, 30 days after election day for a quadrennial local government election, the relevant factor is adjusted using this formula:

$A = B \times {}^{C}/_{D}$, where:

- A is the new adjusted relevant factor
- B is the relevant factor that applied immediately before this adjustment
- C is the CPI for the last quarter that ended before election day for the most recent quadrennial election
- D is the CPI for the last quarter that ended before the election day for the quadrennial election held prior to the most recent quadrennial election.

The adjusted relevant factors for local government electoral expenditure caps for April 2024 to April 2028 can be found on the ECQ website.

For further information

This fact sheet mainly refers to part 6, division 4 (Caps on electoral expenditure) of the LGEA. The LGEA is available in full at legislation.qld.gov.au. Participants in the electoral process should ensure they understand their obligations under the LGEA.

RELATED FACT SHEETS

Fact sheet 19 – Expenditure caps for candidates

Fact sheet 23 – Expenditure caps for groups of candidates

Fact sheet 28 – Expenditure caps for registered political parties and endorsed candidates

Fact sheet 35 – Expenditure caps for third parties

Fact sheets are available on the ECQ website.

CANDIDATES

Offences and penalties

Unless otherwise stated, all references to legislation are to the *Local Government Electoral Act 2011* (LGEA). The information in this fact sheet does not replace legislation. If you are concerned about your obligations, you should seek independent legal advice.

The ECQ is responsible for administering and enforcing the LGEA, which includes enforcing penalties that may apply to local government candidates and sitting councillors who breach their disclosure obligations.

Note that councillors and candidates may also be subject to laws enforced by other government agencies. This fact sheet is intended to provide information only in relation to those laws administered by the ECQ.

What happens if a candidate or councillor commits an offence under the LGEA?

A candidate or councillor who commits an offence under the LGEA may be subject to fines or prosecution in court, depending on the seriousness of the offence.

Further, a sitting councillor will be automatically suspended if they are **charged** with a disqualifying offence, including an integrity offence or a serious integrity offence, as specified under either the *Local Government Act 2009* or the *City of Brisbane Act 2010*.

Any person including a sitting councillor or candidate will be disqualified from being or becoming a councillor for:

- 4 years after being convicted of an integrity offence

or

- 7 years after being convicted of a serious integrity offence.

A finding of guilt or acceptance of a plea of guilty will lead to disqualification from being a councillor. A conviction does not need to be recorded for disqualification.

What are the integrity offences relating to election activity under the LGEA?

See the next page for a list of offences relating to election activity under the LGEA. This list is not exhaustive and there are other penalties that apply outside of these integrity offences. Election participants should all familiarise themselves with the full content of the relevant legislation and seek independent legal advice if required.

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

Electoral Commission QUEENSLAND

Integrity offences under the *Local Government Electoral Act 2011*

LGEA Section	Offence	Description	Maximum penalty*
Serious integrity offences			
123N(2)	Knowingly incurring electoral expenditure exceeding a participant's expenditure cap	A person must not incur electoral expenditure during the capped expenditure period that exceeds a participant's electoral expenditure cap, or where the person knows or ought reasonably to know the expenditure would, when added to other relevant electoral expenditure, result in the cap being exceeded. This offence is a crime.	1,500 penalty units or 10 years imprisonment
169(1)	Knowingly giving false or misleading information	A person must not give information under the LGEA to a returning officer or the electoral commission that a person knows is false or misleading in a material particular.	7 years imprisonment
170	Bribery	A person must not ask for, receive or offer a benefit of any kind to influence or affect the person's election conduct. A person must not, in order to influence another person's election conduct, give or offer to give a benefit of any kind to anyone.	7 years imprisonment
175	Forged election papers	A person must not forge an election paper or knowingly use a forged election paper.	10 years imprisonment
194B	Knowingly seeking to circumvent the prohibition on political donations or electoral expenditure	A person must not knowingly participate in a scheme to circumvent a prohibition on political donations or the caps on electoral expenditure. This offence is a crime.	1,500 penalty units or 10 years imprisonment

Integrity offences			
116G	Agent's obligation to ensure compliance	The agent of an election participant must take all reasonable steps to inform the participant about obligations that apply and the agent must take all reasonable steps to establish and maintain systems to support the participant in complying with the obligations.	100 penalty units
123O	Knowingly exceeding the expenditure cap of an unregistered third party	An unregistered third party must not incur electoral expenditure during the capped expenditure period that exceeds the third party's expenditure cap, or where the third party knows or ought reasonably to know the expenditure would, when added to other relevant electoral expenditure, result in the cap being exceeded.	200 penalty units or twice the amount exceeding the cap, whichever is greater
126, 127, 127AA, and 127AB	Failure to operate a dedicated account in accordance with the LGEA	An election participant must operate a dedicated account for the election in the ways permitted under sections 126, 127, 127AA and 127AB of the LGEA.	100 penalty units
127V	Must assist appointed auditor	An election participant must give an appointed auditor assistance including full and free access at all reasonable times to all accounts, records and documents that the auditor reasonably requires.	200 penalty units
135E	Auditor to give notice of contravention	If while carrying out an audit, an auditor becomes aware of a matter that is reasonably likely to constitute a convention of Part 6 or Part 9, division 5, the auditor must, within 7 days after becoming aware of the matter, give the ECQ written notice of the matter.	100 penalty units
171	Assisting illegal payments	A person must not knowingly give an amount which assists in the making of a bribery payment or benefit.	2 years imprisonment
183	Engaging in group campaign activities	A person must not engage in a group campaign activity for an election unless the activity relates to candidates who are members of the same group of candidates for the election or candidates who are	100 penalty units

		endorsed by the same registered political party for the election.	
186	Influencing voting by violence or intimidation	A person must not, by violence or intimidation, influence a person's vote at an election.	2 years imprisonment
189	Voting if not entitled	A person must not, at an election, vote in someone else's name, vote more than once, cast a vote that the person knows they are not entitled to cast or assist another person who is not entitled to vote.	3 years imprisonment
194A	Knowingly making or accepting an unlawful political donation	A person must not knowingly do an act or make an omission that is unlawful under the prohibited donor provisions of the LGEA. This offence is a misdemeanour.	400 penalty units or 2 years imprisonment
194C	Knowingly providing false or misleading information relating to a determination	A person must not provide information in an application for determination that the person knows is false or misleading. This offence is a misdemeanour.	400 penalty units or 2 years imprisonment
195(2) & 195(3)	Knowingly giving a return that contains false or misleading particulars	A person must not give a return that contains particulars that are, to their knowledge, false or misleading.	100 penalty units

**As of 1 July 2025, the value of one penalty unit is $166.90.*

ALL ELECTION PARTICIPANTS

Offences relating to electoral advertising

Unless otherwise stated, all references to legislation are to the *Local Government Electoral Act 2011* (LGEA). The information in this fact sheet does not replace legislation. If you are concerned about your obligations, you should seek independent legal advice.

This fact sheet relates to any person who undertakes advertising as part of a Queensland local government election.

Offences relating to electoral advertising

Section 182 of the LGEA prohibits any person from:

- distributing anything that is intended or likely to mislead an elector about the ways of voting during an election period
- distributing anything that purports to be a representation of a ballot paper during an election period, if it's likely to induce an elector to cast an informal vote.

Distribution in this instance means via publication, print, broadcast or online. Any such distribution of misleading election materials or how-to-vote cards is an offence under section 182 of the LGEA, which carries a maximum penalty of 40 penalty units ($6,676 as at 1 July 2025).

Election material that is distributed during an election period must also be properly authorised under section 177 of the LGEA. See Fact sheet 3 – Authorisation of election material for more information.

The distribution of how-to-vote cards is permitted under the LGEA, provided they meet requirements set out in sections 178 and 179 of the LGEA. It is an offence for a person to distribute a how-to-vote card that was not submitted to and accepted by the ECQ.

Distribution of a how-to-vote card that has not been accepted by the ECQ carries a maximum penalty of 20 penalty units ($3,338 as at 1 July 2025). See Fact sheet 5 – How-to-vote cards for more information. Keep in mind that not everything distributed at a polling booth will be a how-to-vote card – it could be ordinary election material which does not require ECQ approval.

The ECQ's Compliance approach

It is common for the ECQ to receive complaints about electoral advertising which discusses another candidate. However, the ECQ has a limited remit to investigate these matters.

Section 182(2) of the LGEA limits the ECQ to only investigating conduct which involves knowingly publishing (in print or online) a false statement of fact about the personal character or conduct of a candidate, for the purpose of affecting the election of the candidate.

Investigations of this nature can take significant time and are unlikely to be resolved before election day. Further information about how matters such as these are prioritised can be found in the ECQ's compliance approach.

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

Electoral Commission QUEENSLAND

Investigations of this nature will need to establish:

1. The published material contained a false statement of fact (as opposed to an opinion)
2. That the statement of fact was about a candidate's *personal* character or conduct (as opposed to their professional or public character or conduct)
3. The publisher's intent in publishing the material was to affect the election of that candidate (and not for some other purpose)
4. The person who published the material *knew* that it contained a false statement of fact.

It is not sufficient to demonstrate that the statement of fact was incorrect – the motives and knowledge of the publisher must be established to substantiate an offence against section 182 of the LGEA.

EXAMPLES

Example A

During a mayoral candidates' debate, two candidates exchange comments about each other's past work performance and resort to name-calling. Another candidate believes the debate was mean-spirited and would like to complain.

Outcome

The ECQ has no remit to investigate this complaint, as it does not constitute the publication of a false statement of fact about the personal character or personal conduct of a candidate.

Example B

A councillor candidate distributes a flyer which has been mocked up to look like a ballot paper and encourages electors to substitute their ballots with this flyer on polling day. An elector is concerned and would like to complain.

Outcome

The elector can contact the ECQ to provide evidence of their concern, and the ECQ may choose to investigate further to determine whether this could induce an elector to cast an informal vote.

Example C

Councillor Candidate A approves the printing of a leaflet which states that Candidate B was convicted of and jailed for fraud in the past. This information is false, and Candidate B has never been convicted of a crime. Candidate A knowingly fabricated this information, and Candidate B has clear evidence of this fabrication from Candidate A's campaign. Candidate B wishes to complain.

Outcome

Candidate B can contact the ECQ to provide their evidence, and the ECQ may choose to investigate further.

EXAMPLES CONTINUED

Example D

A councillor candidate places an advertisement about themselves in their local paper, calling themselves the representative for their local division. An elector believes this is incorrect as the candidate has not yet been elected and wishes to complain.

Outcome

The ECQ has no remit to investigate this complaint, as it does not constitute the publication of a false statement of fact about the personal character or conduct of a candidate.

Who to contact about misconduct

Electoral participants may also be subject to laws enforced by other government agencies. The ECQ does not regulate:

- issues involving the councillor code of conduct, caretaker conventions, or use of council property during the election period
- decisions of councillors made in their capacity as elected officials
- the behaviour or conduct of candidates or their workers when behaviour does not affect the conduct of the election
- content of political advertising (other than ensuring proper authorisation or the matters addressed above)
- the placement of signs on roads, private property, etc.
- complaints about corrupt conduct.

Any person who wishes to report potential non-compliance (including self-reporting) should contact the relevant authority, including:

Issue	Contact
Disclosure and bank account requirements (including notifications about potential non-compliance)	Electoral Commission of Queensland Funding, Disclosure and Compliance fad@ecq.qld.gov.au 1300 881 665
Expenditure caps	
Prohibited donations	
Group campaign activities (including registration of groups)	
Accessing and using the Electronic Disclosure System	

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.

Issue	Contact
Third-party campaign activity (including registration of third parties)	Electoral Commission of Queensland (per previous page)
Authorisation of election material	
Candidate / candidate worker conduct	If the behaviour involves violence – Queensland Police Service (000 in emergencies) If the behaviour is at a polling venue and is obstructing the free exercise of casting votes or another right or responsibility – the Returning Officer in the first instance
Stolen or damaged election signs	Queensland Police Service
Placement of election signs	On local roads – the local council On a State controlled road – Department of Transport and Main Roads (www.qld.gov.au/transport/safety/signs/election-signs)
Complaints about the conduct of sitting councillors and mayors who are standing for re-election	Office of the Independent Assessor www.oia.qld.gov.au
Complaints about corrupt conduct	Crime and Corruption Commission www.ccc.qld.gov.au
Complaints about online abuse or bullying	eSafety Commissioner www.esafety.gov.au

For further information

This fact sheet mainly refers to section 182 of the LGEA. The LGEA is available in full at legislation.qld.gov.au. Participants in the electoral process should ensure they understand their obligations under the LGEA.

RELATED FACT SHEETS

Fact sheet 3 – Authorisation of election material

Fact sheet 5 – How-to-vote cards

Fact sheet 6 – Offences and penalties for candidates

Fact sheets are available on the ECQ website.

ALL ELECTION PARTICIPANTS

Conduct of campaign workers and media at polling places

Unless otherwise stated, all references to legislation are to the *Local Government Electoral Act 2011* (LGEA). The information in this fact sheet does not replace legislation. If you are concerned about your obligations, you should seek independent legal advice.

There are laws relating to the conduct of people at polling places for local government elections. Anyone campaigning near a polling place needs to be aware of the rules that apply to them.

A polling place includes a polling booth or another place at which voting takes place, such as a hospital or nursing home.

What rules apply to campaign workers at polling places?

Candidates, groups and registered political parties may have campaign workers who interact with voters at polling places. Campaign workers must **not:**

- prevent the entry and exit of voters from polling places
- canvass for votes inside a polling place or within 6 metres of its entrance
- wear or display and campaign material (e.g. t-shirts, hats, badges) inside a polling place or within 6 metres of its entrance.

Campaign workers, other than scrutineers, may only enter a polling place to cast their own vote. Any campaign material must be covered or removed before entering the polling place.

Scrutineers are formally appointed by candidates to observe aspects of the election process. They are allowed to enter a polling place only to perform their functions as scrutineer. For more information on the appointment and functions of scrutineers, please refer to Fact sheet 47 – Scrutineers.

Volunteers and workers must not campaign within 6 metres of the entrance to a polling place.

What are the rules for photographers or media?

Anyone arranging for photographers and/or media to visit a polling place should contact the ECQ in time for arrangements to be made with the relevant Supervisor.

The media and/or photographers must observe certain requirements as stipulated by the Returning Officer or Supervisor.

Photographers and members of the media or their equipment are not to hinder, inconvenience or delay any election staff or voters. The total secrecy of the vote must be maintained at all times. Only authorised persons may enter a polling place.

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

Electoral Commission QUEENSLAND

For further information

This fact sheet mainly refers to part 9, division 4 of the LGEA. The Act is available in full at legislation.qld.gov.au. Participants in the electoral process should ensure they understand their obligations under the LGEA.

RELATED FACT SHEETS

Fact sheet 3 – Authorisation of election material
Fact sheet 47 – Scrutineers

Fact sheets can be found on the ECQ website.

CANDIDATES

Scrutineers

Unless otherwise stated, all references to legislation are to the *Local Government Electoral Act 2011* (LGEA). The information in this fact sheet does not replace legislation. If you are concerned about your obligations, you should seek independent legal advice.

What is a scrutineer?

A scrutineer is someone who is formally appointed by a candidate to observe certain aspects of the election process.

The ECQ welcomes scrutineers as their presence helps to ensure the election is fair and transparent.

How are scrutineers appointed?

Candidates may appoint 1 or more scrutineers for the election by lodging Form 11 – Scrutineer Appointment with a polling place Supervisor or the Returning Officer for their local government area.

Scrutineers will receive a copy of their appointment form as well as a scrutineer badge and bib, which they must wear at all times while carrying out scrutineer duties.

> Scrutineers must be formally appointed by a candidate to observe election procedures like voting and counting.

Where are scrutineers allowed to go?

Scrutineers are allowed to be present:

- anywhere people are voting
- for the sealing and unsealing of ballot boxes
- at the scrutiny of declaration envelopes
- anywhere electronically assisted voting procedures are taking place
- anywhere votes are being counted.

Before and during voting, 1 scrutineer is allowed to be present for each Issuing Officer at the polling place. When declaration envelopes are being examined or votes are being counted, 1 scrutineer is allowed to be present for each member of ECQ staff at the premises.

The Returning Officer will advise candidates of the times and locations of election activities where scrutineers may be present.

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

Electoral Commission QUEENSLAND

What are scrutineers allowed to do?

Scrutineers **may**:

- observe the operations and conduct of election staff
- inspect ballot boxes, observe their sealing and sign as a witness
- object to the entitlement of a person to vote
- record details of electors who vote at the election
- observe election staff assisting a voter who needs help
- if and as requested, assist a voter by explaining, reading or marking their ballot paper
- challenge the formality of a ballot paper at a count or recount
- object to the count of a vote for a particular candidate
- countersign endorsements on any parcels of ballot papers or the statement of first preference votes.

Scrutineers **must not:**

- compromise the secrecy of the vote
- communicate with any person in a polling place except in the performance of their specific duties as a scrutineer
- canvass for votes inside a polling place or within 6 metres of its entrance
- wear or display any campaign material (e.g. t-shirts, hats, badges) inside a polling place or within 6 metres of its entrance
- touch ballot papers or declaration envelopes (unless specifically requested by a voter)
- touch or help carry any election material or ballot boxes while attending places of electoral visits, declared institutions or mobile polling booths
- be aggressive, vexatious or intimidating to election staff, voters or other scrutineers.

Failure to comply with these rules or the reasonable directions of ECQ election staff may result in a scrutineer being excluded from a polling place or counting centre.

For further information

This fact sheet mainly refers to part 4, division 3 of the LGEA. The Act is available in full at legislation.qld.gov.au. Participants in the electoral process should ensure they understand their obligations under the LGEA.

RELATED FACT SHEETS

Fact sheet 46 – Campaign workers and media at polling places

Fact sheets can be found on the ECQ website.