

**REGISTERED POLITICAL PARTIES**

## State campaign bank accounts

Unless otherwise stated, all references to legislation are to the *Electoral Act 1992 (EA)*. The information in this fact sheet does not replace legislation. If you are concerned about your circumstances, you should seek independent legal advice.

All registered political parties must:

- **establish** a state campaign bank account with a financial institution
- **use the account to pay for all electoral expenditure**
- **use the account to receive all political donations.**

An associated entity of a registered political party must also use the party's state campaign bank account to pay for all electoral expenditure and receive all political donations.

See [Fact sheet 27 – Funding and disclosure overview for associated entities](#) for further information about obligations of associated entities.

**When to notify the ECQ of bank account details**

Registered political parties must notify the ECQ of their state campaign bank account details within **5 business days** of registering as a political party.

If any account details change, the ECQ must be notified within 5 business days.

Account details can be provided or updated in the ECQ's [Political Party Self Service Portal](#).

**What can go into the state campaign bank account?**

Only permitted amounts can be deposited into a registered political party's state campaign bank account.

It is **mandatory** for the following amounts to be deposited:

- political donations, including non-commercial loans (must be deposited within 5 business days of receiving the donor statement)
- amounts received from disposing of a political donation that was not money
- amounts that are a return on an investment (if the investment was made from the state campaign bank account)

There are limits on the value of political donations that may be accepted from a single donor in a financial year. Please refer to [Fact sheet 6 – Political donation caps](#) for more information.

Other amounts that **may** be deposited include:

- amounts of election funding paid to the party (this does not include policy development payments)
- loans with an interest rate of at least the Reserve Bank's cash rate plus 3%
- fundraising contributions of \$200 or less (or the first \$200 of a larger fundraising contribution) per person, per event
- up to \$500 in membership or affiliation fees per person per calendar year

Version: March 2026

**More information**

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



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- amounts paid by an elected member of the Queensland Parliament as a compulsory levy under a registered political party's constitution
- amounts received as money via a will (or amounts received for the disposal of other property received via a will)
- amounts that were in a state campaign bank account for another state election as long as those amounts originally complied with this list.

Gifts or loans from property developers may only be placed in a state campaign bank account if they are accompanied by both a donor statement and a restricted donation statement.

For more information, see:

- [Fact sheet 5 – Definition of gifts and loans](#)
- [Fact sheet 5A – Definition of political donations and donor statements](#)
- [Fact sheet 35 – Donations from prohibited donors.](#)

The definition of a loan was amended on 19 March 2026 to no longer exclude amounts received from financial institutions.

This means loans from financial institutions may now be placed in a state campaign bank account, be used to incur electoral expenditure and are subject to disclosure requirements.

#### ONE-OFF TRANSITIONAL ARRANGEMENT

Under section 440A of the EA, the following amounts may be deposited into a party's state campaign bank account as a one-off transition arrangement if the party was registered on 1 July 2022:

- amounts held by the party on 1 July 2022
- proceeds from the disposal of property or a return on investment (if the property or investment was held by the party before 1 July 2022)
- if the party purchased further property or made further investments using the proceeds from the disposal of property or investments held before 1 July 2022, proceeds from the disposal of that property or return on investment.

#### What can be paid from a state campaign bank account?

All electoral expenditure incurred by a registered political party **must** be paid from the party's state campaign bank account. See [Fact sheet 7 – Definition of electoral expenditure](#).

All loans received into the state campaign bank account **must** be repaid from the state campaign bank account.

#### More information on state government elections

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## REIMBURSING REGISTERED POLITICAL PARTIES FOR ELECTORAL EXPENDITURE

At times registered political parties will pay for electoral expenditure to benefit their state election candidates. This occurs when the party purchases electoral expenditure then invoices their candidate for full or partial payment of the electoral expenditure. The invoiced electoral expenditure is taken to be incurred by the candidate.

When this happens, the below guidelines must be followed.

- The registered political party may use any of their bank accounts to purchase the electoral expenditure.
- The candidate must pay the party's invoice from the candidate's state campaign bank account.
- The candidate's payment must not be deposited into the registered political party's state campaign bank account even if that account was originally used to pay for the expenditure. (This type of payment is not permitted under section 216 of the EA.)

### EXAMPLE

A registered political party pays \$5,000 for flyers for 5 of their endorsed candidates, Harry, Jenny, Niko, Jose, and Maria. The party pays for the advertisements out of its general funds account.

The party then invoices each of the 5 endorsed candidates for their share of the expenditure at \$1,000 each. The bank details on the invoice request the money be paid into the party's general funds account.

Jenny receives the invoice and transfers \$1,000 from her state campaign bank account into the requested account.

Jenny is taken to have incurred \$1,000 of electoral expenditure from this transaction. She needs to keep records of this transaction and disclose the electoral expenditure incurred in her election summary return. Jenny also needs to make sure she doesn't exceed her electoral expenditure cap.

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

Registered political parties must maintain the state campaign bank account until all obligations relating to political donations, electoral expenditure and loans are fulfilled for the election.

A registered political party may keep the same bank account for successive state elections. All disclosure, reporting and audit requirements must be met in full for each election. The bank account **must not** be used to contest local or federal elections.

## Providing bank statements

Registered political parties must provide a copy of the bank statement for the state campaign bank account with their periodic and election summary returns.

## More information on state government elections

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For the election summary return, the statements provided to the ECQ need to cover the period that:

- starts when the first item of electoral expenditure is incurred for the election or the start of the capped expenditure period, whichever is earlier,
- ends on the day before the election summary return is lodged with the ECQ.

For a periodic return, the statements provided to the ECQ must cover the entire reporting period.

Records relating to the state campaign bank account must be kept and made available to the ECQ for at least 5 years after the election. For further information, refer to [Fact sheet 4 – Record keeping requirements](#).

## Compliance and penalties

There are significant financial penalties for not complying with the state campaign bank account requirements.

Failure to comply carries a maximum penalty of 200 penalty units (valued at \$33,380 as of 1 July 2025).

Other penalties apply for failing to keep records or failure to notify the ECQ of state campaign bank account details.

## For further information

This fact sheet mainly refers to part 11, division 3 of the EA. The EA is available in full at [legislation.qld.gov.au](http://legislation.qld.gov.au). Participants in the electoral process should ensure they understand their obligations under the EA.

### RELATED FACT SHEETS

- Fact sheet 4 – Record keeping requirements
- Fact sheet 5 – Definition of gifts and loans
- Fact sheet 5A – Definition of political donations and donor statements
- Fact sheet 6 – Political donation caps
- Fact sheet 7 – Definition of electoral expenditure
- Fact sheet 27 – Funding and disclosure overview for associated entities
- Fact sheet 35 – Donations from prohibited donors

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

## More information on state government elections

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