

## CANDIDATES AND REGISTERED POLITICAL PARTIES

### Election funding claims

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.

Eligible registered political parties and candidates in state elections can apply for the reimbursement of their electoral expenditure. This is referred to as election funding and is calculated based on the first preference votes received.

#### Who is eligible for election funding?

A candidate can claim election funding if they received at least 4% of the total number of formal first preference votes in their electoral district.

A registered political party is eligible to claim election funding if the party's endorsed candidate receives at least 4% of the total number of formal first preference votes in their electoral district.

#### How is the amount of election funding calculated?

Election funding paid to eligible candidates and registered political parties is the **lesser** of the following:

- the election funding rate multiplied by each first preference vote received by eligible candidates

or

- the amount of claimed electoral expenditure accepted by the ECQ.

#### What are the election funding rates?

The election funding rates are published on the ECQ's website at [ecq.qld.gov.au/caps](http://ecq.qld.gov.au/caps). They are recalculated on 1 July each year.

#### How do I make a funding claim?

The candidate or the agent of the registered political party or candidate can submit a claim for election funding by lodging the appropriate form **within 20 weeks** after election day.

- [Form QSG14A](#) (political parties)
- [Form QSG14B](#) (candidates)

#### What expenses can be claimed for election funding?

Only **electoral expenditure** can be claimed for election funding.

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#### More information

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



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Pages 5 and 6 of this fact sheet contain a non-exhaustive list of what is and isn't considered electoral expenditure. Please see [Fact sheet 7 – Definition of electoral expenditure](#) for further details on how electoral expenditure is determined.

Goods which are purchased for the intention of being resold as merchandise (e.g., to raise funds for a political party) are not considered to be for a campaign purpose when making an election funding claim. Claimable expenditure must always be for a campaign purpose. There is not a specific timeframe for incurring claimable electoral expenditure.

### Can GST be included in my funding claim?

If the candidate or entity that purchased the electoral expenditure is registered with the Australian Taxation Office (ATO) for GST purposes, the candidate or entity may **not** include GST in their election funding claim.

### What should be included in a claim?

All electoral expenditure included in a funding claim must be itemised on the form. Documentation is needed for each item of expenditure. **Electronic copies of all records are preferred.**

Tax invoices must be dated, show the recipient details and include a description of the goods or services provided. Purchase orders and order requisitions are not acceptable.

If electoral expenditure is claimed for the production, distribution, publishing or broadcasting of advertisements or election material (such as newspaper advertisements, flyers or pamphlets), a copy of the advertisement or material must be included when submitting the claim form.

All supporting documentation needs to be legible and clearly specify which item of expenditure it refers to. All items claimed must have a clear link to the election or an explanation of how the item relates to the election.

### How ECQ determines funding claims

The ECQ will generally approve a claim if:

- the claim is for electoral expenditure
- the electoral expenditure was incurred for the election
- the registered political party or candidate is entitled to make the claim
- the claim is supported by appropriate documentation, including invoices / contracts, artwork, and evidence of payment.

The ECQ will generally reject a claim if the item claimed:

- does not meet the definition of electoral expenditure
- is not electoral expenditure incurred by the political party or candidate for the election
- is not substantiated by supporting documentation which satisfies the ECQ
- exceeds the maximum entitlement.

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## EXAMPLES OF HOW ELECTION FUNDING IS DETERMINED

### Example 1

Candidate Ace received 1,000 formal first preference votes for the state election, which was more than 4% of the total.

Candidate Ace spent \$3,000 on radio advertising and \$500 on flyers for the election. They submit an election funding claim for \$3,500.

Candidate Ace's maximum entitlement for the election is \$3,422, which is the election funding rate (\$3.422 as at 1 July 2025) multiplied by the number of votes Candidate Ace received (1,000).

Candidate Ace provides an invoice and sufficient supporting documentation for the \$3,000 radio advertising. Candidate Ace has not kept adequate records for the \$500 flyers and cannot substantiate the expense.

As Candidate Ace has not reached their maximum entitlement, the ECQ pays Candidate Ace \$3,000 in election funding.

### Example 2

A candidate endorsed by the Gold Party received 1,000 formal first preference votes for the state election, which was more than 4% of the total.

The Gold Party spent \$10,000 on a billboard for the election. The party submits an election funding claim for \$10,000.

The Gold Party's maximum entitlement for the election is \$6,842, which is the election funding rate (\$6.842 as at 1 July 2025) multiplied by the number of votes the party's candidate received (1,000).

The Gold Party provides an invoice and sufficient supporting documentation for the \$10,000 billboard.

As the party has reached their maximum entitlement, the ECQ pays the Gold Party \$6,842 in election funding.

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## Requesting a review of a claim outcome

If a funding claim is refused, the ECQ will advise the claimant of the outcome in writing and provide the reasons for refusal.

A candidate or the party's or candidate's agent may request a reconsideration of a rejected claim by applying to the ECQ in writing. Applications for review must be made within 28 days of notification of the claim's rejection.

Upon receiving a reconsideration request, ECQ will review the funding claim. Once a decision is made, a notice will be provided to the candidate or the party's or candidate's agent giving the decision and reasons for it.

## How will I receive my election funding payment?

An independent candidate's election funding payment will be deposited into the candidate's state campaign bank account.

A registered political party's election funding payment will be deposited into the party's state campaign account.

An endorsed candidate's election funding payment will be deposited into the candidate's state campaign bank account unless the candidate has directed the ECQ to make the payment to the registered political party. Payment directions are optional and can be made when providing the candidate's state campaign bank account details to ECQ.

## 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 reporting requirements.

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

Refer to [Fact sheet 4 – Record keeping requirements](#) for more information.

## For further information

This fact sheet mainly refers to part 11, division 4 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 5 – Definition of gifts and loans

Fact sheet 7 – Definition of electoral expenditure

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

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

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## Examples of what can be claimed as electoral expenditure:

- Newspaper advertising
- Radio advertising
- Television advertising
- Social media advertising e.g., paying for boosting posts
- Graphic design for campaign advertising
- Cost of producing advertising
- Cost of displaying advertising e.g., billboards, cinema
- Printing costs for election material
- Delivery costs for distributing election material
- Vehicle signage (Note: direct costs associated with obtaining and installing signage are claimable, however, indirect costs such as mileage or fuel are not)
- Campaign banners and bunting
- Printing of candidate business cards (if specifically for campaign)
- Campaign website design, hosting fees, domain name
- Campaign photography e.g., candidate headshots for use in advertising
- Election-specific clothing, including branded T-shirts and caps for campaign workers
- Branded marquee or shade structure
- Stakes (e.g. for road signage)
- Research/opinion poll-related costs
- Provision of data or fees for consultants for a contracted service that is related to one of the activities listed above (Note: consultant fees are considered electoral expenditure, however, wages for campaign staff are not)

## Examples of what cannot be claimed as electoral expenditure

- Minor consumables (e.g. screws, washers, zip ties, etc.)
- Candidate nomination fees
- Political party memberships and fees
- Coffee, snacks, food, and drinks
- Alcohol
- Gifts or donations
- Memberships, subscriptions, bank fees
- Goods or merchandise purchased for the intention of reselling for fundraising purposes
- Costs associated with processing postal vote applications received from electors
- Reply-paid envelopes mailed with postal vote applications
- Gift cards, or expenses paid by gift cards
- Stationery, office supplies, printer consumables
- Lease of PO box
- Penalties, fines, late fees, or administration fees
- Wages for campaign workers
- Legal fees
- Insurance
- Non-branded clothing
- Dry cleaning
- Mobile phone usage/call costs
- Newspapers or magazines
- Capital expenditure e.g., purchase of cars, trailers, phone handsets and accessories, eskies, microphones, bikes, fixtures/modifications to cars/bikes, drones, cameras, office equipment and office furniture

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- IT equipment - laptops, printers, hard drives, and other accessories
  - Thank you-gifts for volunteer workers
  - Office rent and utilities
  - Travel costs for campaigning including campaign consultants e.g. flights, fuel, rental cars, uber, accommodation, lodging.
  - Market stall fees for campaigning
  - Tickets to non-election related events
  - Candidate or campaign launch event or party
  - Meals while campaigning
  - Catering for public campaigning event e.g., barbeque for constituents
  - Costs for spouses, family members or guests who are participating in campaigning
  - After-parties or celebrations after polling closes
  - After polling day expenditures e.g., thank you cards for constituents
  - Expenses already claimed for other elections
  - Items that exceed the maximum entitlements
  - Items that are not substantiated by supporting documentation
  - The value of goods or services received as gifted electoral expenditure (i.e. amounts which a candidate or party has not physically paid for), including amounts paid for by a candidate's business or relatives.

Endorsed candidates cannot submit an election funding claim for the same electoral expenditure that is being claimed by their registered political party.

Amounts for which a candidate or party is unable to substantiate that a payment was actually made, or a liability is outstanding, will not be accepted.

Candidates and parties seeking to claim electoral expenditure acquired from businesses or organisations with which they have a direct or indirect financial or other interest will be subject to greater scrutiny so the ECQ can be satisfied that the costs are reasonable and based on arms-length terms.

Where a supplier works on a subscription model or only allows bookings for set periods which do not align with the electoral cycle, the ECQ will average the cost out to a daily rate and only approve the amount up to and including election day.

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