



ELECTION AND DISCLOSURE OBLIGATIONS FOR THIRD PARTIES IN STATE ELECTIONS



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

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

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

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

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

Disclaimer

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

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

Assistance and enquiries

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

THIRD PARTIES

Contents

1. Funding and disclosure overview	Fact sheet 19
2. Third party registration process	Fact sheet 20
3. State campaign bank accounts	Fact sheet 21
4. Real-time disclosure of gifts and loans received by third parties.....	Fact sheet 22
5. Disclosure of gifts made to political parties and candidates	Fact sheet 23
6. Political donation caps.....	Fact sheet 06
7. Approved statements for political donation receipts	Fact sheet 26
8. Donations from prohibited donors.....	Fact sheet 35
9. Disclosure of electoral expenditure	Fact sheet 08
10. Expenditure caps for third parties.....	Fact sheet 24
11. Authorisation of election matter.....	Fact sheet 01
12. Election signage	Fact sheet 02
13. How-to-vote (HTV) cards for third parties.....	Fact sheet 3A
14. Funding and disclosure overview for agents	Fact sheet 28
15. Funding and disclosure overview for associated entities	Fact sheet 27
16. Record keeping requirements	Fact sheet 04
17. Definition of gifts and loans.....	Fact sheet 05
18. Definition of political donations and donor statements.....	Fact sheet 5A
19. Definition of electoral expenditure	Fact sheet 07
20. Gifted electoral expenditure.....	Fact sheet 34
21. Offences relating to electoral advertising	Fact sheet 30
22. Conduct of campaign workers and media at polling places	Fact sheet 32
23. Scrutineers	Fact sheet 33

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

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

What is and is not a third party?

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

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

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

Does a third party need to appoint an agent?

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

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

Do third parties need to be registered?

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

Third parties must register separately for each election in which they intend on incurring electoral expenditure.

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

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

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

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

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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.



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What are the disclosure obligations for a third party?

DISCLOSURE OF ELECTORAL EXPENDITURE

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

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

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

DISCLOSURE OF GIFTS MADE

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

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

DISCLOSURE OF GIFTS RECEIVED

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

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

How do third parties lodge a return?

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

Do third parties have electoral expenditure caps?

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

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

Do third parties have political donation caps?

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

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

[Fact sheet 5A – Definition of political donations and donor statements](#) and [Fact sheet 6 – Political donation caps](#) contain the details of political donations and cap regulations.

More information on state government elections

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

There are caps on the value of political donations that can be made to a registered political party or candidate.

Not all gifts or loans are political donations, just those given with a donor statement.

Are there prohibited gifts or loans?

Property developers and industry organisations representing property developers are prohibited from making a gift or loan to a registered political party, unless it is accompanied by a restricted donation statement. See [Fact sheet 35 – Donations from prohibited donors](#) for more information.

What happens if a mistake is made?

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

Record keeping requirements

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

Compliance

The ECQ is responsible for administering and enforcing the EA, which includes penalties for election participants who breach their disclosure obligations. The compliance framework is available on the [ECQ website](#).

For further information

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

More information on state government elections

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



RELATED FACT SHEETS

Fact sheet 4 – Record keeping requirements

Fact sheet 5A – Political donations and donor statements

Fact sheet 6 – Political donation caps

Fact sheet 7 – Definition of electoral expenditure

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

Fact sheet 20 – Third party registration process

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

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

Fact sheet 24 – Electoral expenditure caps for third parties

Fact sheet 28 – Funding and disclosure overview for agents

Fact sheet 35 – Donations from prohibited donors

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

More information on state government elections

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

THIRD PARTIES

Third party registration process

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

This fact sheet outlines the registration process for those third parties which are required to register with the ECQ for state elections.

Please see [Fact sheet 19 – Funding and disclosure overview for third parties](#) for general information about how third parties are regulated in Queensland state elections.

Who needs to register as a third party?

A third party which 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 7 – Definition of electoral expenditure](#) for information, definitions and examples about what electoral expenditure includes.

See [Fact sheet 24 – Expenditure caps for third parties](#) for information about the capped expenditure period and specific expenditure caps for third parties.

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

An agent is responsible for ensuring an election participant's state campaign bank account is used correctly and all disclosure, expenditure and reporting obligations are met.

If a registered third party is an organisation, an agent for the third party **must** be appointed.

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.

Operating a state campaign bank account

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

The bank account details for the state campaign bank account must be provided to the ECQ. Please refer to [Fact sheet 21 – State campaign bank accounts for third parties](#) for more information about bank account requirements.

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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.



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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
- state campaign bank account details (these can be provided separately to the ECQ within 5 business days if not available at the time of registration).

Once the ECQ has accepted an application, the third party will be added to the [Register of Third Parties](#) for that election.

Changes to registration and cancellation or 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 part 11, division 12 of the EA. The Act is available in full at legislation.qld.gov.au. Participants in the electoral process should ensure they understand their obligations under the EA.

More information on state government elections

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



RELATED FACT SHEETS

Fact sheet 7 – Definition of electoral expenditure

Fact sheet 19 – Funding and disclosure overview for third parties

Fact sheet 21 – State campaign bank accounts for third parties

Fact sheet 24 – Electoral expenditure caps for third parties

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

More information on state government elections

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

THIRD 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 third parties must:

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

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

See [Fact sheet 19 – Funding and disclosure overview for third parties](#) for more information on what constitutes a third party and the registration criteria.

When to open a state campaign bank account

Third parties must open a state campaign bank account before they pay for any electoral expenditure.

Registered third parties that regularly participate in state elections may keep the same bank account for successive 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.

The account must remain open until all obligations relating to electoral expenditure for a specific election are fulfilled.

When to notify the ECQ of bank account details

If state 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.

Unregistered third parties that meet the criteria for registration have **5 business days** from when they meet the registration criteria to notify the ECQ of their bank account details.

Bank account details can be provided and updated through the ECQ's [Self Service Portal](#).

What can go into the state campaign bank account?

A registered third party can deposit its own funds, including any gifts received, into its state campaign bank account.

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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.



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What can be paid from the account?

The state campaign bank account **must** be used to pay for electoral expenditure relating to a state government election.

Donations to a registered political party or candidate do **not** need to be paid from the state campaign account.

For more information about what is electoral expenditure, see [Fact sheet 7 – Definition of electoral expenditure](#).

Providing bank statements

Registered third parties must provide a copy of the bank statement for their state campaign bank account with their election summary return.

The statement provided to the ECQ needs 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 first
- ends on the day before the election summary return is lodged with the ECQ.

For more information about election summary returns, please see [Fact sheet 8 – Disclosure of electoral expenditure and election summary returns](#).

Records relating to the state campaign bank account must be kept and made available to the ECQ for at least 5 years after the record is made. 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 Act is available in full at 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 7 – Definition of electoral expenditure

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

Fact sheet 19 – Funding and disclosure overview for third parties

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

More information on state government elections

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

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

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

What is a third party?

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

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

What are a third party's disclosure obligations?

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

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

and

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

Expenditure for a political purpose includes:

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

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

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

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

What is real-time disclosure of gifts?

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

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

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More information

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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How are gifts disclosed?

Gifts must be disclosed to the ECQ in a return.

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

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

The public can view returns after they have been lodged.

What is included in a return?

Each real-time return must include the following details:

- the value of the gift
- the date the gift was received
- the **relevant particulars** of the entity who made the gift.

What are relevant particulars?

The relevant particular of an entity are:

- if the entity is an **unincorporated association** – the names and addresses of the members of the executive committee (however described) of the association
- if the entity is a **trust fund or foundation** – the names and addresses of the trustees of the fund or foundation, or the title or other description of the trust fund or the name of the foundation
- **otherwise** – the name and address of the entity.

Record keeping requirements

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

Compliance

The ECQ is responsible for administering and enforcing the EA, which includes penalties for election participants who breach their disclosure obligations. The compliance framework is available on the [ECQ's website](#).

For further information

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

More information on state government elections

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

 **RELATED FACT SHEETS**

Fact sheet 4 – Record keeping requirements

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

Fact sheet 7 – Definition of electoral expenditure

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

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

More information on state government elections

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.

DONORS

Disclosure of gifts made to registered political parties and state election candidates

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

Who is a donor?

A donor is any individual or entity which makes a gift (including a political donation) to or for the benefit of a state election candidate or registered political party.

There are caps on the amount of political donations that can be made by a donor.

Please see [Fact sheet 6 – Political donation caps](#) for more information including the difference between a gift and a political donation.

What must a donor disclose?

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

- a state election candidate for an election
- a registered political party within a reporting period.

If a donor receives a gift of \$1,000 or more (either as a single amount or cumulatively) and uses it to make or reimburse one of the above gifts, the donor must lodge a return for the gift they received as well as the gift they made.

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

What is a reporting period?

There are 2 reporting periods each year:

- 1 January to 30 June
- 1 July to 31 December.

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More information

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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What is real-time disclosure of gifts?

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

Donors must disclose a gift within **7 business days** of making the gift.

How are gifts and loans disclosed?

Gifts are disclosed to the ECQ in a return. Returns are lodged online via the ECQ's Electronic Disclosure System (EDS) at disclosures.ecq.qld.gov.au.

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

What is included in a return?

Each real-time return must include the following details:

- the value of the gift
- the date it was made
- the name and address of the recipient
- the **relevant particulars** of the donor
- the **relevant particulars** of the original source of the gift (if applicable)
- whether or not the gift is a political donation.

If the gift is a political donation and is made to an electoral committee for an electoral district, the return must also include the name of the electoral district.

What are relevant particulars?

The relevant particular of an entity are:

- if the entity is an **unincorporated association** – the names and addresses of the members of the executive committee (however described) of the association
- if the entity is a **trust fund or foundation** – the names and addresses of the trustees of the fund or foundation, or the title or other description of the trust fund or the name of the foundation
- **otherwise** – the name and address of the entity.

Who is the original source of a gift?

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

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

More information on state government elections

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.

For further information

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



RELATED FACT SHEETS

Fact sheet 4 – Record keeping requirements

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

Fact sheet 6 – Political donation caps

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

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

More information on state government elections

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.

**CANDIDATES, REGISTERED POLITICAL PARTIES,
ASSOCIATED ENTITIES, DONORS**

Political donation caps

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

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

What are political donation caps?

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

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

What is a political donation?

A political donation is any gift or non-commercial loan given to a registered political party or candidate that, within 14 days, is accompanied by a **donor statement**.

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

For more details, refer to:

- [Fact sheet 5 – Definition of gifts and loans](#)
- [Fact sheet 5A – Definition of political donations and donor statements](#)
- [Fact sheet 34 – Gifted electoral expenditure.](#)

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

Caps only apply to political donations.

What is the donation cap period?

The donation cap period is each financial year (i.e. starting on 1 July and ending on 30 June of the following year).

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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.



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What is the political donation cap amount?

The current political donation caps are published on the ECQ's website at www.ecq.qld.gov.au/caps.

The caps are set by legislation and adjusted on 1 July each year.

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

Examples of how the political donations apply can be found at the end of this fact sheet.

Requirement to notify donors about political donation caps

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

The receipt must:

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

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

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

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

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

However, gifts and loans that are not political donations **must not be placed into the recipient's state campaign bank account**, and they **must not be used to incur electoral expenditure** for a state election.

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

For more information about state campaign bank accounts, see:

- [Fact sheet 11 – State campaign bank accounts for registered political parties](#)
- [Fact sheet 16 – State campaign bank accounts for candidates](#)

What happens if a political donation exceeds the cap?

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

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

More information on state government elections

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

Do political donations need to be disclosed?

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

More information about disclosure requirements is available in:

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

Record keeping

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

Compliance and penalties

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

Exceeding political donation caps is an offence under the EA that carries substantial penalties. In addition to potential prosecution, the ECQ can recover the amount by which the political donation exceeds the cap as a debt to the State.

For further information

This fact sheet mainly refers to part 11 of the EA. The Act is available in full at legislation.qld.gov.au. 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 7 – Definition of electoral expenditure
- Fact sheet 11 – State campaign bank accounts for registered political parties
- Fact sheet 12 – Real-time disclosure of gifts, loans and political donations by registered political parties
- Fact sheet 16 – State campaign bank accounts for candidates
- Fact sheet 17 – Real-time disclosure of gifts, loans and political donations by candidates
- Fact sheet 23 – Disclosure of gifts made to registered political parties and state election candidates
- Fact sheet 26 – Approved statements for political donation receipts

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

More information on state government elections

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



EXAMPLES OF HOW POLITICAL DONATION CAPS APPLY

Example 1

The political donation cap for a **registered political party** for the 2025-26 financial year is \$4,930.

On 1 July 2025, Political Party A accepts a political donation of \$4,000 from Donor Y. The party accepts another political donation of \$930 from Donor Y on 3 June 2026. The party is unable to accept any further political donations from Donor Y until 1 July 2026.

Political Party A may accept other gifts and loans that are not political donations from Donor Y regardless of their value. However, these gifts **must not be paid** into the party's state campaign bank account and **cannot be used** to incur electoral expenditure for a state election.

Example 2

The political donation cap for an **independent candidate** for the 2025-26 financial year is \$7,395.

On 1 October 2025, independent Candidate R accepts a political donation of \$2,000 from her cousin, Donor L. 10 days later, Candidate R accepts \$5,395 worth of newspaper ads (i.e., gifted electoral expenditure) from Donor L.

Candidate R cannot accept any further political donations from Donor L until 1 July 2026. Candidate R is still able to accept up to \$7,395 each in political donations from other donors during the 2025-26 financial year.

Example 3

The political donation cap for an **endorsed candidate** for the 2025-26 financial year is \$7,395. This cap is shared by all candidates endorsed by the same registered political party for an election.

On 2 February 2026, Donor Bob makes a political donation of \$7,395 to a state election candidate who has been endorsed by Political Party B. Donor Bob is unable to make any further political donations to any other candidate endorsed by Party B until 1 July 2026.

Donor Bob can still make political donations to the party itself (up to \$4,930) or to other candidates not endorsed by Party B (up to the relevant donation caps). Donor Bob can also make gifts and loans that are not political donations up to any amount, but the recipients would not be able to use those gifts to incur electoral expenditure for a state election.

More information on state government elections

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

ALL ELECTION PARTICIPANTS**Approved statements for political donation receipts**

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.

Registered political parties, candidates and associated entities are required to provide donors who have made a political donation with a receipt. This receipt must include an ECQ-approved statement. The statement varies depending upon the recipient of the donation.

This fact sheet contains the approved statement for each election participant.

For more information about political donations, please see:

- [Fact sheet 5 – Definition of gifts and loans](#)
- [Fact sheet 5A – Definition of political donations and donor statements](#)
- [Fact sheet 6 – Political donation caps.](#)

Approved statement for registered political parties

The below statement is approved for use by registered political parties.

‘This gift has been accepted as a political donation. It is an offence to make political donations totalling more than the capped amount to, or for the benefit of, the same registered political party during a financial year. The cap amount is published on the ECQ’s website at www.ecq.qld.gov.au.

If you have already donated more than the capped amount in political donations to this registered political party during the financial year, you must not make further political donations to this political party.

If you believe you have exceeded the political donation cap, you may request a refund of the excess political donation within 6 weeks of the gift being made. Alternatively, we may refund you the excess amount within that timeframe to avoid breaching the donation cap laws.’

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.



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Approved statement for endorsed candidates and electoral committees

The below statement is approved for use by:

- candidates who are endorsed by a registered political party
- electoral committees that are established by a registered political party to help elect a candidate in an electoral district.

‘This gift has been accepted as a political donation. It is an offence to make political donations totalling more than the capped amount to, or for the benefit of, candidates endorsed by the same registered political party, during a financial year. The cap amount is published on the ECQ’s website at www.ecq.qld.gov.au.

If you have already made more than the capped amount in political donations to endorsed candidates of the same registered political party during the financial year, you must not make further political donations to candidates endorsed by the party.

If you believe you have exceeded the political donation cap, you may request a refund of the excess political donation within 6 weeks of the gift being made. Alternatively, a candidate (or candidates) may refund you the excess amount within that timeframe to avoid breaching the donation cap laws.’

Approved statement for independent candidates

The below statement is approved for use by candidates who are not endorsed by a registered political party.

‘This gift has been accepted as a political donation. It is an offence to make political donations totalling more than the capped amount to, or for the benefit of, an independent candidate for an election during a financial year. The cap amount is published on the ECQ’s website at www.ecq.qld.gov.au.

If you have already made more than the capped amount in political donations to me during the financial year, you must not make further political donations to me.

If you believe you have exceeded the political donation cap, you may request a refund of the excess political donation within 6 weeks of the gift being made. Alternatively, I may refund you the excess amount within that timeframe to avoid breaching the donation cap laws.’

More information on state government elections

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

Approved statement for associated entities of a registered political party

The below statement is approved for use by associated entities of a registered political party.

'This gift has been accepted as a political donation. As an associated entity, we are treated as being part of <<NAME OF ASSOCIATED REGISTERED POLITICAL PARTY>>. Because of this, it is an offence to make political donations totalling more than the capped amount to, or for the benefit of, us or our associated registered political party during a financial year. The capped amount is published on the ECQ's website at www.ecq.qld.gov.au.

If you have already made more than the capped amount in political donations during the financial year, you must not make further political donations.

If you believe you have exceeded the political donation cap, you may request a refund of the excess political donation within 6 weeks of the gift being made. Alternatively, we may refund you the excess amount within that timeframe to avoid breaching the donation cap laws.'

Approved statement for associated entities of a candidate

The below statement is approved for use by associated entities of a candidate.

'This gift has been accepted as a political donation. As an associated entity of <<NAME OF CANDIDATE>>, we are treated as one entity. Because of this, it is an offence to make political donations totalling more than the capped amount to, or for the benefit of, us, <<NAME OF CANDIDATE>>, or any other candidate endorsed by <<NAME OF REGISTERED POLITICAL PARTY>> during a financial year. The capped amount is published on the ECQ's website at www.ecq.qld.gov.au.

If you have already made more than the capped amount in political donations during the financial year, you must not make further political donations.

If you believe you have exceeded the political donation cap, you may request a refund of the excess political donation within 6 weeks of the gift being made. Alternatively, the associated entity (or entities) or candidate (or candidates) may refund you the excess amount within that timeframe, to avoid breaching the

Record keeping

All election participants must keep records for 5 years. This is required to demonstrate compliance in relation to all political donation, electoral expenditure, disclosure, and reporting requirements. Refer to [Fact sheet 4 – Record keeping requirements](#) for information about record keeping requirements.

More information on state government elections

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

Compliance

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

For further information

This fact sheet mainly refers to part 11, division 6 of the EA. The Act is available in full at 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 sheets can be found on the [ECQ website](#).

More information on state government elections

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

REGISTERED POLITICAL PARTIES AND DONORS

Donations from prohibited donors

Unless otherwise stated, all references to legislation are to the *Electoral Act 1992 (EA)* or the *Local Government Electoral Act 2011 (LGEA)*. The information in this fact sheet does not replace legislation. If you are concerned about your circumstances, 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 gifts and loans for state electoral purposes. However, the **ban on donations from prohibited donors** still applies for **local government elections**.

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.

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 [Local government Fact sheet 42 – Definition of prohibited donors, property developers and close associates](#) for further information.

Can prohibited donors make donations in Queensland?

It is lawful for a prohibited donor to make:

- a gift or loan to a state Member of Parliament
- a gift or loan to a candidate in a state election or by-election
- a **restricted donation** to a political party
- a gift or loan to another entity to make or reimburse any of the above donations, or to incur electoral expenditure for a state election or by-election.

Prohibited donors that make the above donations must still comply with political donation caps and disclosure regulations.

A prohibited donor must not make a gift or loan to a political party that is not a restricted donation. Donations made by prohibited donors for local government electoral purposes are also **strictly prohibited**. Refer to [Local government Fact sheet 43 – Ban on political donations from prohibited donors](#) for more details.

What is a restricted donation?

A restricted donation is a gift or loan made by a prohibited donor to a political party that is accompanied by a **restricted donation statement**.

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.



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QUEENSLAND

What is a restricted donation statement?

A restricted donation statement is a written statement made by the donor of the gift or loan. This statement must:

- 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 political party when the gift or loan is made.

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 it is not used for a local election purpose. It should also clearly identify the donation to which the statement relates (i.e., by reference to the date made and the value of the donation).

Penalties apply if a registered political party uses a restricted donation for a local election or deposits it into their local campaign bank account. 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.

Do restricted donations need to be disclosed?

Restricted donations are subject to the same disclosure laws that apply to other gifts and loans. Donations of \$1,000 or more (cumulative) must be disclosed in real-time by both the registered political party and the donor.

More details can be found in:

- [Fact sheet 12 – Real-time disclosure of gifts and loans by registered political parties](#)
- [Fact sheet 23 – Disclosure of gifts made to registered political parties and candidates.](#)

If a restricted donation of \$500 or more is made to a political party that has endorsed a candidate for a local government election, the donor must also lodge a return under local government disclosure laws. Refer to [Local government Fact sheet 9 – Disclosure of gifts made](#) for further information.

More information on state government elections

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

Are restricted donations subject to 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, please see:

- [Fact sheet 5A – Definition of political donations and donor statements](#)
- [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. It must be deposited into the party's state campaign bank account and is subject to disclosure laws and political donation caps.

Compliance

It is unlawful for:

- a prohibited donor to make a gift or loan (other than a restricted donation) to a political party
- a political party to accept a gift or loan (other than a restricted donation) from a prohibited donor
- a political party to use a restricted donation for a local election purpose
- a political party to deposit a restricted donation into its local campaign bank account
- a person to knowingly participate¹, directly or indirectly, in a scheme² 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.

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'.

More information on state government elections

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

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.

Record keeping

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

For further information

This fact sheet mainly refers to part 6, division 1A of the LGEA, and part 11 of the EA. These Acts are available in full at legislation.qld.gov.au.



RELATED FACT SHEETS

Fact sheet 5A – Definition of political donations and donor statements

Fact sheet 6 – Political donation caps

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

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

Local government Fact sheet 9 – Disclosure of gifts made

Local government Fact sheet 42 – Definition of prohibited donors, property developers and close associates

Local government Fact sheet 43 – Ban on political donations from prohibited donors

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

More information on state government elections

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

ALL ELECTION PARTICIPANTS

Disclosure of electoral expenditure & election summary returns

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

Who is required to disclose electoral expenditure?

Electoral expenditure must be disclosed by all registered political parties, candidates, associated entities and registered third parties (including third parties who should have registered) for a state election.

Please see [Fact sheet 7 – Definition of electoral expenditure](#) for what counts as electoral expenditure.

When is electoral expenditure disclosed?

All electoral expenditure incurred for an election must be disclosed in an **election summary return**. The return is due within 15 weeks after election day.

Even if an election participant did not incur any electoral expenditure, an election summary return must still be lodged.

What is an election summary return?

Election summary returns are lodged after election day. They disclose all electoral expenditure incurred for the election. Candidates must also disclose all gifts and loans received, if any, in their election summary return.

If an election participant has appointed 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.

Who needs to give an election summary return?

All election participants must lodge an election summary return. This includes independent and endorsed candidates, registered political parties, associated entities and registered third parties.

An election summary return must be given even if the participant incurred no electoral expenditure or received no gifts or loans.

Version: April 2024

More information

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



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Commission**
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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.

CANDIDATES (BOTH INDEPENDENT AND ENDORSED)

A candidate must disclose:

- each item of electoral expenditure incurred
- total value of all gifts and loans received
- total number of entities that made those gifts and loans
- bank statement from state campaign bank account 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 finished.

REGISTERED POLITICAL PARTIES

A registered political party must disclose:

- each item of electoral expenditure incurred
- bank statement from state campaign bank account 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 finished
- audit certificate covering the election.

ASSOCIATED ENTITIES

Associated entities must disclose:

- each item of electoral expenditure incurred
- bank statement from their associated candidate or party's state campaign bank account 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 finished.

REGISTERED THIRD PARTIES

Registered third parties (and third parties that should be registered) must disclose:

- each item of electoral expenditure incurred
- bank statement from state campaign bank account 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 finished.

What details of electoral expenditure must be disclosed?

All electoral expenditure, including expenditure incurred outside the capped expenditure period, must be disclosed in the election summary return.

More information on state government elections

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

Each item of electoral expenditure needs to be disclosed with the following information:

- a description of the goods or services
- the amount of expenditure
- the date the expenditure was incurred
- the name and address of the person who supplied the goods or services.

For more details on what qualifies as electoral expenditure, please see [Fact sheet 7 – Definition of electoral expenditure](#).

For more information on the capped expenditure period and expenditure caps, refer to:

- [Fact sheet 14 – Expenditure caps for registered political parties and endorsed candidates](#)
- [Fact sheet 18 – Expenditure caps for independent candidates](#)
- [Fact sheet 24 – Expenditure caps for third parties](#)

How do I submit an election summary return?

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

The ECQ provides a templated Excel spreadsheet to help election participants record their electoral expenditure throughout their campaign.

Completing this spreadsheet means you can use the bulk upload function of EDS to prefill your election summary return instead of lodging a return for each item of electoral expenditure separately.

The template is available in the [Help & Downloads](#) section of 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 reporting requirements. Refer to [Fact sheet 4 – Record keeping requirements](#) for more information.

Compliance

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

For further information

This fact sheet mainly refers to part 11, division 10 of the EA. The Act is available in full at legislation.qld.gov.au. Participants in the electoral process should ensure they understand their obligations under the EA.

More information on state government elections

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



RELATED FACT SHEETS

Fact sheet 4 – Record keeping requirements

Fact sheet 7 – Definition of electoral expenditure

Fact sheet 14 – Expenditure caps for registered political parties and endorsed candidates

Fact sheet 18 – Expenditure caps for independent candidates

Fact sheet 24 – Expenditure caps for third parties

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

More information on state government elections

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

THIRD PARTIES

Expenditure caps for third parties

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

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

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 state election.

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

The caps apply to electoral expenditure which has a specific meaning for state elections and by-elections. See [Fact sheet 7 – 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 among others.

For further information about third parties and registration requirements for state elections, see [Fact sheet 19 – Funding and disclosure overview for third parties](#).

When do expenditure caps apply?

Expenditure caps apply to electoral expenditure incurred during a capped expenditure period for an election. The capped expenditure period starts on:

- for the 2028 state general election – 27 March 2028
- for a by-election – the day the writ for the election is issued.

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

The date electoral expenditure is paid for or invoiced is not necessarily when it is *incurred*.

For more information about when expenditure is incurred, see [Fact sheet 7 – Definition of electoral expenditure](#).

What is the expenditure cap amount?

The expenditure cap varies depending upon the type of election and participant.

For the 2028 state general election, the cap for a **registered third party** is:

- **\$108,898.38** per electoral district
- **\$1,251,705.56** in total across Queensland

Version: November 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.



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For a by-election, the expenditure cap for a registered third party is **\$108,898.38**.

For an **unregistered third party**, the expenditure cap amount for a state general election or by-election is **\$6,000**. This cap does not apply separately for each electoral district – it is the total cap for the entire election.

Electoral expenditure relating to an electoral district

Electoral expenditure relates to an electoral district if the expenditure is incurred for advertising or election material that is communicated to voters in that district and not mainly communicated to voters outside that district.

If electoral expenditure is incurred to carry out an opinion poll or research, the expenditure will only be counted towards the third party's general expenditure cap.

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

Compliance and penalties

Incurring electoral expenditure which exceeds a third party's electoral expenditure cap is an offence that carries substantial penalties including potential prosecution. 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 11, division 9 of the EA. The EA is available in full at 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 7 – Definition of electoral expenditure

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

Fact sheet 19 – Funding and disclosure overview for third parties

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

More information on state government elections

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

ALL ELECTION PARTICIPANTS

Authorisation of election matter

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

This fact sheet relates to any person who authors any matter able or intended to influence an elector in relation to voting at a state election or to otherwise affect the result of a state election.

Election matter 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 3 – How-to-vote cards](#) for more detail.

What is election matter?

Election matter means anything that can or is intended to:

- influence an elector about voting at an election

or

- affect the result of an election.

It includes, but is not limited to advertising via:

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

Does the author of election matter have to be named?

Any person who prints, publishes, distributes or broadcasts election matter during the **authorisation period** must ensure an authorisation is stated on the material.

Election matter 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.

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.



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When is the authorisation period?

The authorisation period starts:

- for the **2028 State general election** – on 28 October 2027
- for a **by-election** – the day after the writ for the by-election is issued.

The authorisation period ends at 6pm on election day.

The ECQ does not regulate authorisation of election matter outside of the authorisation 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.

More information on state government elections

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

- 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.

Election signage at polling places

The ECQ is responsible for regulating the display of election signage around polling booths during the early voting period and on election day. Please refer to [Fact sheet 2 – Election signage at polling places](#) for further information.

All individuals and organisations planning to display election signage should make themselves aware of the rules relating to the quantity and placement of signs, and the timeframes during which they can be displayed.

If permissions are needed to display election signage, be sure to receive them before displaying any election signage.

There are significant penalties for non-compliance with election signage regulations including fines and prosecution.

Election signage on roads and private property

The display of election signage next to state-controlled roads is regulated by the Department of Transport and Main Roads (TMR). Further information can be obtained from the TMR website: www.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.

Record keeping requirements

All election participants must keep records of their election advertising. A **copy of the advertisement or election material must be kept** along with:

- a description of the audience to which the election material was distributed, published or broadcast
- if the distribution, publication or broadcast relates to an electoral district, the name of the electoral district.

A comprehensive review of records required to be kept from an election can be found in [Fact sheet 4 – Record keeping requirements](#). Records may be kept in paper or electronic form and must be kept for 5 years from the date the record is made.

More information on state government elections

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

For further information

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



RELATED FACT SHEETS

Fact sheet 2 – Election signage at polling places

Fact sheet 3 – How-to-vote cards

Fact sheet 4 – Record keeping requirements

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

More information on state government elections

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

ALL ELECTION PARTICIPANTS

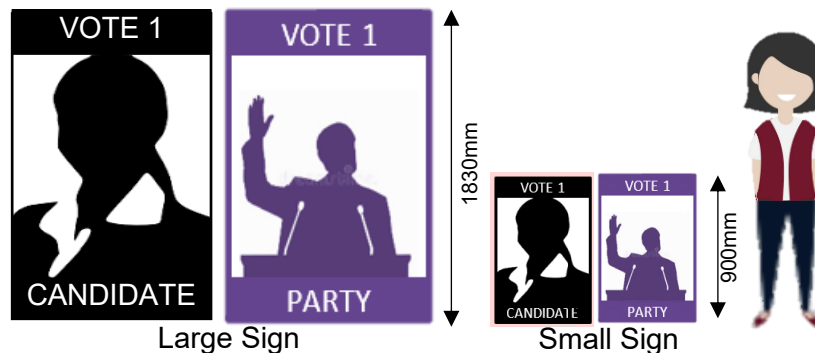
Election signage at polling places

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.

The size, quantity and placement of election signage at polling places for state elections and by-elections is regulated. All election participants must ensure they are familiar with signage regulations before displaying any signs at a polling place. They also must make sure that all signage is compliant with political advertising regulations and carries an appropriate authorisation.

What is an election sign?

Election signs seek to influence a person's vote or otherwise affect the result of an election, or they are the colour or colours ordinarily associated with a registered political party. This includes bunting, streamers and continuous flexible signs including 1 or more pieces joined together.



Permitted sizes:

- Large signs measure up to 1830mm x 1220mm on each side.
- Small signs measure up to 900mm x 600mm on each side.
- Signs can be in portrait or landscape orientation.

How many signs can I put up at an early voting (pre-poll) voting office?

Candidates and registered political parties may display up to **2 small signs** within each designated area at an early voting location during voting hours. Each third party also may display up to **2 small signs** within each designated area.

If a third party displays signage in support of or opposition to a candidate or political party, the third party's signs do not count against the quota of the candidate or political party.

All signage displayed at an early voting location must be removed by 6pm on the last day of early voting even if the location is a polling place on election day.

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.



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How many election signs can I put up at an ordinary polling booth on election day?

CANDIDATES AND REGISTERED POLITICAL PARTIES

Candidates and registered political parties may display up to **6 signs** in each designated area on election day. A maximum of 4 of these may be large signs. Signage must not be displayed before 5am on election day.

Registered political parties and their endorsed candidates share a combined sign quota.

	✓	4 LARGE SIGNS + 2 SMALL SIGNS = QUOTA
	✓	2 LARGE SIGNS + 4 SMALL SIGNS = QUOTA
	✓	4 LARGE SIGNS + 2 SMALL SIGNS = QUOTA
	✗	5 LARGE SIGNS + 1 SMALL SIGN = OVER QUOTA

THIRD PARTIES

On election day, each third party may display up to 4 signs in each designated area on election day. A maximum of 2 of these can be large signs.

If a third party displays signage in support of or opposition to a candidate or political party, the third party's signs do not count against the quota of the candidate or political party.

As with all other election participants, any sign displayed by a third party must be authorised.

		✓	2 LARGE + 2 SMALL SIGNS = QUOTA
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ASSOCIATED ENTITIES

Signs displayed by associated entities are included within the quota that applies to the candidate or registered political party that they support.



	✓	4 LARGE SIGNS + 2 SMALL SIGNS = QUOTA
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More information on state government elections

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

A-FRAME SIGNS

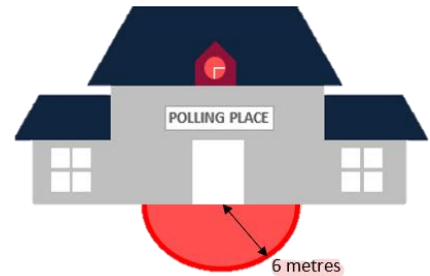
An A-frame sign is considered **1 sign** no matter if the sides are the same or different.



1 A-FRAME = 1 SIGN

Where can I place election signs?

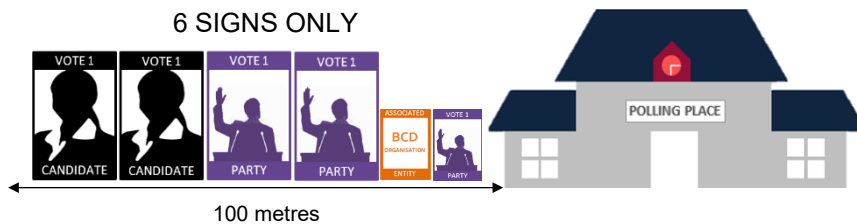
All election signage must be at least **6 metres** away from the entrance to a building used for voting.



What is the designated area?

The designated area for a polling place extends 100 metres from the building where people are voting.

Candidates and parties have a quota of up to 6 signs in the designated signage area around the polling place.



Election signs within the designated area at polling places do not need to be accompanied by a campaign representative.

What election signs I can display at a polling place?

Only signage relating to the **primary election** held at the polling place may be displayed within the designated area. The primary election is always the election for the district where the polling place is located.

During a general election, the ECQ may determine that more than 1 election is considered the primary election for a specific polling place. If the ECQ declares that a polling place has multiple primary elections, candidates for those elections and registered political parties who have endorsed a candidate in those elections may display election signs for each declared 'primary' district.

The determination for primary elections for each polling place will be posted on the ECQ's website.

More information on state government elections

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

 **EXAMPLE**

During a state general election, the ECQ declares a polling booth on Potato St to have 2 primary elections: the electoral district of Cake and the electoral district of Scallop are both considered primary elections for the Potato St polling booth.

Candidates for both Cake and Scallop may display their election signs at the Potato St polling booth. The maximum number of signs that may be displayed by each candidate is:

- 2 small signs during early voting
- 6 signs (maximum of 4 large signs) on election day.

If a registered political party has endorsed a candidate in both Cake and Scallop, they may display election signs for both candidates at the booth.

As always, a registered political party and their endorsed candidates share the combined sign quota. The maximum number of signs that may be displayed collectively by the registered political party and their endorsed candidates at the polling place on Potato St is:

- 4 small signs during early voting
- 12 signs (maximum of 8 large signs) on election day.

If a registered political party only endorsed a candidate in the electoral district of Cake, they have the usual signage restrictions at the Potato St booth. The endorsed candidate and the registered political party share the signage quota:

- 2 small signs during early voting
- 6 signs (maximum of 4 large signs) on election day.

What can I attach election signs to?

Election signage can be standalone or can be attached to a building, fence or other permanent structure. Permission from the owner must be granted prior to placing an election sign on private or government property.

In the event of any inconsistency between State and local laws regulating election signage, State laws take precedence. The ECQ is responsible for ensuring election participants comply with State laws about election signs.

Do election signage rules apply to vehicles?

Vehicle wrapping is also considered election signage. A vehicle with election-related wrapping parked within the designated area for a polling place counts as 1 sign.

If the wrapping on the vehicle exceeds the dimensions of a large sign (1830mm x 1220mm), the vehicle must be parked outside designated area e.g., more than 100 metres from the entrances to polling places at all times.

More information on state government elections

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

What is not considered an election sign?

The items below are not considered an election sign:

- an official sign placed by authorised ECQ staff
- an item of clothing being worn by a person
- an umbrella or portable shade structure
- a small item such as a lapel pin, badge, hat, pen or pencil or a sticker.

What happens if non-compliance is identified?

If it comes to the ECQ's attention that there are too many signs at a polling booth, ECQ staff may request the relevant candidate, registered political party or a third party (or their workers) to remove signs. If there are no workers available to remove the signs, the ECQ may remove the signs on its own accord.

In some cases, it may be difficult to distinguish between a sign being displayed by a registered political party / candidate or a third party. When determining whether a sign should count towards the quota of a registered political party, candidate or third party, the test the ECQ applies is who is in control of the sign, and what organisation they represent. A sign's authorisation and branding may also assist in determining who controls the sign.

If a sign is too large, the ECQ will first invite the worker responsible for the sign to replace or cut the sign to size and allow a reasonable period of time for that to occur. If the worker is unable to do so, or there is no worker available, the ECQ will remove the sign.

As well as removing signs, the person to whom the sign belongs may also be liable for penalties. The maximum penalty for failing to comply with the signage requirements in this fact sheet is 10 penalty units (valued at \$1,669 as at 1 July 2025).

Authorisation of election matter

All election matter and signage must be authorised during an authorisation period. To assist in avoiding any confusion about who is responsible for the sign, the ECQ encourages third parties to clearly authorise their signs in their own name and the name of the organisation they represent.

Please see [Fact sheet 1 – Authorisation of election matter](#) for more details.

For further information

This fact sheet mainly refers to part 10 of the EA. The Act is available in full at legislation.qld.gov.au. Participants in the electoral process should ensure they understand their obligations under the EA.

RELATED FACT SHEETS

Fact sheet 1 – Authorisation of election matter

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

More information on state government elections

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

THIRD PARTIES

How-to-vote cards

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

This fact sheet relates to third parties intending to distribute how-to-vote (HTV) cards for a State election or by-election. For more information about third parties, please see [Fact sheet 19 – 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
- 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, in a particular way.

Materials with phrases like 'Vote 1' or 'Put them last' are considered HTV cards.

 EXAMPLES

The following are HTV cards for a State election:

- a card showing a ballot paper numbered with preferences
- a pamphlet that says 'Vote 1 Candice Date'
- a flyer that says 'Put the Gold Party Last'.

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

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

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

The **authorisation period** starts:

- for the **2028 State general election** – on 28 October 2027
- for a **by-election** – the day after the writ for the by-election is issued.

The authorisation period ends at 6pm on election day.

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

Version: July 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.



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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 or political parties
- lists the names of candidates out of ballot paper order
- includes duplicate or missing preference numbers
- calls on voters to only number 1 or some (not all) of the boxes on the ballot paper.

State elections use **full preferential voting**. This means voters must number every box on the ballot paper in order of preference. Materials that say 'Just vote 1' or similar are therefore considered misleading as they are likely to cause voters to cast an informal vote.

More information on state government elections

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

 **EXAMPLE**

A third party wants to hand out a HTV card showing a ballot paper with a '1' in the box next to their preferred candidate. They wish to leave the other boxes blank.

For the third party to legally distribute the HTV card, they must include instructions on the card telling voters to number all other boxes in order of preference.

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 and registered political parties do require ECQ's approval before they can be distributed on election day. For more details, see [Fact sheet 3](#).

For further information

This fact sheet mainly refers to part 10, division 2 of the EA. This Act is available in full at legislation.qld.gov.au.

 **RELATED FACT SHEETS**

Fact sheet 3 – How-to-vote cards for registered political parties and candidates
Fact sheet 19 – Funding and disclosure overview for third parties

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

More information on state government elections

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

AGENTS

Funding and disclosure overview

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

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

What is an agent?

An agent is the person responsible for ensuring an election participant's funding, disclosure and reporting obligations under the EA 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.

The agent is responsible for fulfilling an election participant's funding and disclosure obligations under the EA. The agent is also liable for any penalties associated with non-compliance with those obligations.

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
- ensuring their participant maintains a state campaign bank account for the election
- ensuring their participant complies with caps on electoral expenditure and political donations
- informing their participant (and any of their associated entities) about the obligations that apply to them under the EA
- 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 EA
- maintaining records for 5 years after the election, demonstrating that they have taken reasonable action as an agent to fulfil their above responsibilities
- responding to the ECQ about any matters which arise in respect of their participant's compliance (before, during, and after the election).

Version: April 2024

More information

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



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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. 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, political donation cap and state campaign bank account obligations during the election. Agents should refer to the information for their relevant election participant to understand their obligations.




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 EA is not eligible for appointment as an agent.



Appointment of agents

This table summarises Part 11, Division 2 of the EA 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 .
Registered political party			Registered political parties must appoint an agent under s206 of the EA. An agent can be appointed via Form FAD3A found at ecq.qld.gov.au/factsheets .
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 on state government elections

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

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 208 of the EA.
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.

If, at any time, an agent is not appointed for a registered political party or a third party organisation – both of which must have an agent – then each member of the executive committee assumes responsibility for obligations under the EA 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.

Record keeping

All agents must keep records for 5 years. This is required to demonstrate compliance in relation to all legislative requirements. See [Fact sheet 4 – Record keeping requirements](#) for further details.

Compliance

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

The compliance framework is available on the [ECQ website](#).

For further information

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

More information on state government elections

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



RELATED FACT SHEETS

Fact sheet 4 – Record keeping requirements

Fact sheet 9 – Funding and disclosure overview for registered political parties

Fact sheet 15 – Funding and disclosure overview for candidates

Fact sheet 19 – Funding and disclosure overview for third parties

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

More information on state government elections

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

ASSOCIATED ENTITIES**Funding and disclosure overview**

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

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

What is an associated entity?

An associated entity:

- is controlled by a registered party (or a group of candidates endorsed by the party) or candidate

or

- operates wholly or to a significant extent for the benefit of a registered political party (or a group of candidates endorsed by the party) or candidate

or

- operates for the dominant purpose of promoting a registered political party (or group of candidates endorsed by the party) or candidate.

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 or division of the party.

For **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
- an electoral committee formed to help the candidate's election campaign.

Agents and associated entities

If a registered political party or candidate in an election has an associated entity, the agent of the party or candidate must take all reasonable steps to inform the associated entity about its obligations such as those regarding donations, expenditure, reporting and disclosure.

The agent must establish and maintain appropriate systems to support the associated entity in complying with its obligations.

Do associated entities need their own state campaign bank account?

An associated entity must use the state campaign bank account of its registered political party or candidate. All electoral expenditure must be paid from this account and all political donations must be paid into this account.

Version: April 2024

More information

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



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For more information on state campaign bank accounts for state elections, refer to:

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

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

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 or candidate with which it is associated.

Both the associated entity and the party 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 14 – Expenditure caps for registered political parties and endorsed candidates](#)

[Fact sheet 18 – Expenditure caps for independent candidates](#)

Do political donation caps apply to associated entities?

When an associated entity receives a political donation, the donation is taken to be received by the registered political party or candidate with which it is associated. Political donations received by an associated entity will count towards the registered political party's or candidate's donation cap.

Any political donations received by an associated entity must be paid into the state campaign bank account of the party or candidate within 5 business days of receiving the donor statement.

Both the associated entity and the party or candidate must ensure they do not collectively exceed the political donation cap.

For more information about the political donation caps, please refer to [Fact sheet 6 – Political donation caps](#).

Disclosure obligations of associated entities

DISCLOSURE OF GIFTS, LOANS, AND POLITICAL DONATIONS RECEIVED

Associated entities must disclose all gifts, loans and political donations received of \$1,000 or more. Returns for gifts, loans and political donations must be lodged with the ECQ within 7 business days or within 24 hours if the gift is received within 7 days before election day.

For more information on disclosure of gifts, loans and political donations, refer to the following fact sheets:

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

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

More information on state government elections

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

DISCLOSURE OF ELECTORAL EXPENDITURE INCURRED

All associated entities must give an election summary return within 15 weeks after election day. The return must state all electoral expenditure incurred (or if none was incurred).

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

PERIODIC RETURNS

All associated entities must lodge a periodic return if they were associated with a registered political party or candidate at any time during a reporting period (January 1 – 30 June or 1 July – 31 December).

[Fact sheet 13 – Periodic returns](#) has more information to review.

Record keeping

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

Compliance

The ECQ is responsible for administering and enforcing the EA 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 to part 11 of the EA. The EA is available in full at legislation.qld.gov.au. Participants in the electoral process should ensure they understand their obligations under the EA.

More information on state government elections

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



RELATED FACT SHEETS

Fact sheet 2 – Election signage

Fact sheet 4 – Record keeping requirements

Fact sheet 6 – Political donation caps

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

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

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

Fact sheet 13 – Periodic returns

Fact sheet 14 – Expenditure caps for registered political parties and endorsed candidates

Fact sheet 16 – State campaign bank accounts for candidates

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

Fact sheet 18 – Expenditure caps for independent candidates

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

More information on state government elections

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

ALL ELECTION PARTICIPANTS**Record keeping requirements**

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

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

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

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

What records need to be kept?

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

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

In general terms, the following items should be kept:

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

Version: July 2025

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

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

How do records need to be kept?

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

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

Records must be kept by:

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

How long should records be kept?

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

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

Tips for good record keeping

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

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

Specific requirements for records of political donations, gifts and loans

RECORDS OF POLITICAL DONATIONS

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

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

More information on state government elections

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

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

RECORDS OF GIFTS AND LOANS TO CANDIDATES AND REGISTERED POLITICAL PARTIES

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

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

More information on state government elections

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.

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

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

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

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

GIFTS MADE TO OR FOR BENEFIT OF A THIRD PARTY

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

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

More information on state government elections

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.

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

Register of non-monetary gifts

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

This register must contain:

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

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

Specific requirements for records of electoral expenditure

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

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

RECORDS OF ELECTORAL ADVERTISING

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

The record must contain:

More information on state government elections

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

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

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

FOR AMOUNTS PAID INTO THE ACCOUNT

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

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

FOR AMOUNTS PAID FROM THE ACCOUNT

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

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

Register of members

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

What are relevant particulars?

The relevant particulars of an entity are:

- if the entity is an **unincorporated association** – the names and addresses of the members of the executive committee (however described) of the association
- if the entity is a **trust fund or foundation** – the names and addresses of the trustees of the fund or foundation, or the title or other description of the trust fund or the name of the foundation
- **otherwise** – the name and address of the entity.

Is there a penalty for not keeping adequate records?

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

Failure to keep accurate records of advertisements or other election material may incur a penalty of 20 penalty units (valued at \$3,338 as of 1 July 2025).

More information on state government elections

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

For further information

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



RELATED FACT SHEETS

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

Fact sheet 7 – Definition of electoral expenditure

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

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

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

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

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

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

More information on state government elections

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

ALL ELECTION PARTICIPANTS

Definition of gifts and loans

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

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

Generally, any gifts or loans made to or by these election participants must be disclosed. Some gifts and loans (known as 'political donations') are also subject to donation caps.

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 and donation caps.

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, that is intended for use for an electoral purpose.

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
- gifted electoral expenditure
- uncharged interest or an amount forgiven on a loan
- the part of a fundraising contribution that exceeds \$200
- an amount (other than a commercial loan) given to a registered political party by a federal or interstate branch or division or by a related political party
- an amount paid or service provided to a registered political party under a sponsorship arrangement.

A gift does **not** include:

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

Gifts made for federal electoral purposes are not subject to Queensland's disclosure laws, but only if they comply with the *Commonwealth Electoral Act 1918*. Please contact the Australian Electoral Commission (www.aec.gov.au) if you require guidance on federal election matters.

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.



Electoral
Commission
QUEENSLAND

What is gifted electoral expenditure?

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

What is a fundraising contribution?

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

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

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 to which the ordinary disclosure thresholds apply. 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.

What is a sponsorship arrangement?

A sponsorship arrangement means an arrangement between a sponsor and a registered political party that does either of the following:

- establishes a relationship of sponsorship, approval or association between the sponsor and the party (whether or not for commercial gain)
- confers a right on the part of the sponsor to associate the sponsor or the sponsor's goods or services with one or more of the following
 - the party
 - a fundraising or other venture or event of the party
 - a program or event associated with a venture or event of the party.

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

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

Volunteer labour

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

More information on state government elections

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

 **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 unless any part of the gift is used for an electoral purpose. The part used for an electoral purpose would be considered a gift.

Self-funding and funds from a joint bank account

A candidate or third party individual may pay an amount from their personal funds into their own state campaign bank account or other election account. They may also transfer amounts from a **joint bank account** held with their spouse (which includes a de facto or civil partner).

This is considered **self-funding** (i.e., not a gift), and there is no limit on the amount that can be transferred from personal funds. These amounts do not require disclosure as gifts.

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.

Gifts made for federal purposes

If a gift is made to a state election participant expressly for a federal electoral purpose, Commonwealth law applies to the gift rather than state disclosure requirements.

Under Commonwealth legislation, a gift made for a federal electoral purpose does not need to be disclosed if the recipient:

- immediately deposits the gift into a bank account used only for federal purposes
- does not transfer or withdraw the gift from the account except to use it for federal purposes or to transfer it to another federal account.

What is a loan?

A loan is any of the following provided by a person or entity, other than 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.

A **commercial loan** is a loan given with an interest rate of at least the Reserve Bank of Australia's cash rate plus 3%. A **non-commercial loan** is a loan given either with no interest or an interest rate that is less than that of a commercial loan. The difference would be considered a gift-in-kind and may require disclosure.

More information on state government elections

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

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.

Prohibited gifts and loans

DONATIONS FROM PROHIBITED DONORS

It is unlawful for a registered political party to accept a gift or loan from a property developer, a close associate of a property developer, or an industry organisation representing property developers, unless it is accompanied by a restricted donation statement.

However, members of Parliament and State candidates may accept donations from prohibited donors without a restricted donation statement.

See [Fact sheet 35 – Donations from prohibited donors](#) for more information.

ANONYMOUS DONATIONS

It is unlawful for a candidate to receive anonymous gifts totalling \$200 or more, or anonymous loans totalling \$1,000 or more. This includes instances where the donor's name, address or other required details are not known to the candidate.

It is also unlawful for a registered political party to receive anonymous gifts or loans totalling \$1,000 or more in a single reporting period

If an anonymous gift or loan is received, the amount is payable as a debt due to the State.

GIFTS OF FOREIGN PROPERTY

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

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

An amount equal to the amount or value of a foreign gift is payable to the State unless the gift is returned within 6 weeks of receipt.

Disclosure of gifts and loans

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

Details about disclosure obligations can be found in:

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

More information on state government elections

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

Political donation caps

Only gifts and loans that meet the definition of ‘political donations’ are subject to donation caps. A gift or loan is a political donation if the donor provides a specific written statement to the recipient known as a ‘donor statement’. Political donations may be placed into a party’s or candidate’s state campaign account and used to incur electoral expenditure.

For more information, please refer to:

- [Fact sheet 5A – Definition of political donations and donor statements](#)
- [Fact sheet 6 – Political donation caps](#)
- [Fact sheet 11 - State campaign bank accounts for registered political parties](#)
- [Fact sheet 16 - State campaign bank accounts for candidates](#)

Record keeping

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

For further information

This fact sheet mainly refers to part 11 of the EA. The Act is available in full at legislation.qld.gov.au. 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 5A – Definition of political donations and donor statements

Fact sheet 6 – Political donation caps

Fact sheet 7 – Definition of electoral expenditure

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

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

Fact sheet 16 - State campaign bank accounts for candidates

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

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

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

Fact sheet 34 – Gifted electoral expenditure

Fact sheet 35 – Donations from prohibited donors

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

More information on state government elections

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

**CANDIDATES, REGISTERED POLITICAL PARTIES,
ASSOCIATED ENTITIES, DONORS**

Definition of political donations and donor statements

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

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

What is a political donation?

A political donation is any the following given to a registered political party or candidate:

- a gift accompanied by a **donor statement**
- a non-commercial loan accompanied by a **donor statement**
- gifted electoral expenditure with or without a donor statement.

A donor may wish to make a political donation if they specifically want their donation to be used for a candidate or party to incur electoral expenditure for a state election campaign.

Alternatively, if a donor wishes for the candidate or party to use the donation for any other reason, they may choose to make a non-political donation instead.

For more relevant definitions, please see:

- [Fact sheet 5 – Definition of gifts and loans](#)
- [Fact sheet 7 – Definition of electoral expenditure](#)
- [Fact sheet 34 – Gifted electoral expenditure.](#)

Not all gifts and loans are political donations, just those with a donor statement.

What is a donor statement?

A donor statement is a specific statement given by the donor of a gift or loan to its recipient. It is not the same as a standard tax invoice, receipt or donation form.

A donor statement must:

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

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.



**Electoral
Commission**
QUEENSLAND

An **electoral purpose** in this context is a purpose that relates to a state election or by-election.

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.

What is the difference between political donations and other gifts or loans?

Only gifts or loans accompanied by a donor statement within 14 days are considered political donations. Gifted electoral expenditure is also a political donation whether or not there is a donor statement.

Political donations are the only type of gift or non-commercial loan that can be deposited into the recipient's state campaign bank account and used to pay for electoral expenditure. Political donations are also subject to political donation caps, unlike other gifts and loans.

The same disclosure requirements apply to all gifts and loans, including political donations.

POLITICAL DONATIONS	OTHER GIFTS OR LOANS
Donor statement received within 14 days*	<u>No</u> donor statement within 14 days*
Must be paid into the state campaign account	Must <u>not</u> be paid into the state campaign account
May be used for electoral expenditure	Must <u>not</u> be used for electoral expenditure
Political donation caps apply	Caps do <u>not</u> apply
Disclosure laws apply	Disclosure laws apply

*Gifted electoral expenditure is a political donation regardless of whether it is accompanied by a donor statement.

See our other [Fact sheets](#) for more details about political donation caps, electoral expenditure, state campaign accounts and disclosure requirements.

Are donor statements mandatory?

It is not mandatory for a donor statement to be given with a gift or loan. However, only those given with a donor statement can be used by the recipient to pay for electoral expenditure.

A donor may therefore give a donor statement if they would specifically like their donation to be used for electoral expenditure. Similarly, a candidate or registered political party may ask a donor to give them a donor statement for this purpose.

If a donor statement is not provided, the candidate or party may still use the amount to pay for other expenses that do not meet the definition of electoral expenditure (e.g. rent, utilities). Refer to [Fact sheet 7 – Definition of electoral expenditure](#).

More information on state government elections

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

 **EXAMPLE**

Donna wants to help promote a candidate in a state by-election. She gives the candidate \$500 along with a donor statement. The candidate uses the donation to pay for a radio advertisement for the election.

What do I need to do if I receive a political donation?

If you are a registered political party or candidate and you receive a political donation, there are some important steps and timeframes that you need to follow.

Note that if a political donation is received by an associated entity of a registered political party or candidate, it is treated as though it were received by the party or candidate themselves. See [Fact sheet 27 – Funding and disclosure overview for associated entities](#).

1. OBTAIN DONOR STATEMENT

In order for a gift or loan to be used to pay for electoral expenditure, a donor statement must be obtained from the donor within **14 days**.

Once you receive the donor statement, check that it meets the requirements listed earlier in this fact sheet. Ensure any missing information is collected within the 14-day timeframe.

You will need to retain a copy of the donor statement for at least 5 years. The ECQ may request to inspect the donor statement as part of its compliance activities.

If you are accepting political donations via an online platform, it is not sufficient to simply have a mandatory acknowledgement on donation pages. You must receive some form of record that you can produce upon request, such as a notification email that contains the requirements of a donor statement.

2. CHECK POLITICAL DONATION CAPS

There is a limit or cap on the value of political donations that can be received from a single donor during a donation cap period.

If you receive a political donation, check that it does not exceed your political donation cap. If it does, you must return the amount that exceeds the cap within **6 weeks**.

More details can be found in [Fact sheet 6 – Political donation caps](#).

3. LODGE A RETURN

Political donations received of \$1,000 or more (cumulative) must be disclosed in returns lodged with the ECQ. A return must be lodged within **7 business days** of receiving the donation, or **within 24 hours** if it is received within 7 business days of election day.

For more details, please refer to:

- [Fact sheet 12 – Real-time disclosure of gifts and loans by registered political parties](#)
- [Fact sheet 17 – Real-time disclosure of gifts and loans by candidates](#).

More information on state government elections

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

4. DEPOSIT INTO STATE CAMPAIGN ACCOUNT

Political donations must be paid into your state campaign bank account within **5 business days** of receiving the donor statement.

For more information, see:

- [Fact sheet 11 – State campaign bank accounts for registered political parties](#)
- [Fact sheet 16 – State campaign bank accounts for candidates](#).

5. GIVE A RECEIPT

You must provide a receipt to the donor of a political donation **within 14 days** after receiving the donation. The receipt must:

- state the names of the recipient and the donor
- acknowledge receipt of the donation from the donor
- include an ECQ-approved statement summarising the political donation cap laws.

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

Record keeping

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

For further information

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

More information on state government elections

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

 **RELATED FACT SHEETS**

Fact sheet 4 – Record keeping requirements

Fact sheet 5 – Definition of gifts and loans

Fact sheet 6 – Political donation caps

Fact sheet 7 – Definition of electoral expenditure

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

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

Fact sheet 16 – State campaign bank accounts for candidates

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

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

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

Fact sheet 26 – Approved statements for political donation receipts

Fact sheet 34 – Gifted electoral expenditure

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

More information on state government elections

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

ALL ELECTION PARTICIPANTS

Definition of electoral expenditure

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.

The term 'electoral expenditure' has a specific meaning for State elections and by-elections. It affects disclosure obligations, election funding claims, electoral expenditure caps and sometimes political donation caps.

Not all campaign expenses are electoral expenditure. It is important to consider whether a particular campaign expense is electoral expenditure. If an expense is electoral expenditure, participants must determine who has incurred the expenditure.

Election participants must ensure they do not exceed the caps on electoral expenditure.

See [Fact sheet 8](#) for information about disclosure of electoral expenditure.

See [Fact sheets 14, 18 and 24](#) for information about electoral expenditure caps.

What is electoral expenditure?

Under section 199 of the EA, electoral expenditure is 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 does any of the following:

- promotes or opposes a political party in relation to 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 or candidates who advocate, or do not advocate, a particular policy or issue

Version: April 2024

More information

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



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Commission**
QUEENSLAND

- political parties or candidates who have, or do not have, a particular position on a policy or issue
- candidates who express a particular opinion
- expressly or implicitly comments about a political party, elected member or candidate or in relation to an electoral district
- expresses a particular position on a policy, issue, or opinion, if the position is publicly associated with a political party or candidate (even if the party or candidate is not mentioned).

Expressly urging electors to vote for or against a candidate 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 or registered political party in relation to a state 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 a Parliament outside Queensland or the election of councillors (which is regulated by the *Local Government Electoral Act 2011*)
- factual advertising that relates mainly to the administration of a registered political party—for organisational purposes or to select candidates for endorsement
- expenses for which an elected member receives (or is entitled to receive) an allowance or entitlement.

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 EA

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- any external information which may provide additional context (such as correspondence or contracts between the supplier of the goods and the election 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 incur, or are planning to incur, more than \$6,000 in electoral expenditure have additional obligations and must register with the ECQ.

See [Fact sheet 19 and 20](#) for more information about third parties and electoral expenditure.

When is electoral expenditure incurred?

Under section 281 of the EA, 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:

- The costs of broadcasting or publishing an advertisement are incurred when the advertisement is transmitted.
- Expenditure on the production and distribution of election material, such as flyers, is incurred when the material is first distributed.

If electoral expenditure is used to obtain goods for the dominant purpose of being used for a campaign purpose in 1 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.

This provision only applies to goods (e.g. physical campaign materials) and not to services (such as producing or designing a television or radio advertisement).

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.

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.

If election material is used in the capped expenditure periods for 2 or more elections (e.g., the 2020 and 2024 state general elections), they will only count as incurred expenditure during the **first** capped expenditure period.

When election material is procured but never used or distributed (e.g., due to withdrawal from the election or errors in printing), electoral expenditure is not incurred.

EXAMPLES

Example A

A prospective candidate orders and pays for the design and production of 50 corflutes in February 2024. The corflutes are supplied in July 2024, and the candidate's team puts them up around the electoral district starting on 19 September 2024. The electoral expenditure is incurred on 19 September 2024.

Example B

The Silver Party arranges to publish an election advertisement on social media on 1 September 2024. The Silver Party receives an invoice for the advertisement on 4 September 2024, which is paid on 5 September 2024. The electoral expenditure is incurred when the advertisement is published on 1 September 2024.

Example C

In April 2024, 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 2024, but by then, the potential candidate has decided not to contest the election and destroys the flyers. No electoral expenditure has been incurred.

Example D

In early 2024, Janice approves the design of new corflutes and orders 25 of them for her upcoming campaign. The corflutes are delivered and paid for in June 2024.

On 13 September 2024, Janice and her volunteers put up 12 corflutes around her electoral district. The electoral expenditure is incurred on 13 September 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 is the value of 12 corflutes.

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.

 **EXAMPLES CONTINUED****Example E**

On 13 September 2024, Janice and her volunteers put up 12 corflutes around her electoral district. The electoral expenditure is incurred on 13 September 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 is the value of 12 corflutes.

Incurring electoral expenditure for another participant

If an election participant (the first participant) incurs electoral expenditure that benefits a second election participant (the recipient), the electoral expenditure is incurred by 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

When a person gifts goods or services produced by electoral expenditure to an election participant, the expenditure is considered to have been incurred by the recipient of the gift.

Please see [Fact sheet 34 – Gifted electoral expenditure](#) for further 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 reporting requirements. Refer to [Fact sheet 4 – Record keeping requirements](#) for more information.

Compliance

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

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.

For further information

This fact sheet mainly refers to part 11, division 9 of the EA. The Act is available in full at legislation.qld.gov.au. Participants in the electoral process should ensure they understand their obligations under the EA.



RELATED FACT SHEETS

- Fact sheet 4 – Record keeping requirements
- Fact sheet 5 – Definition of gifts, loans and political donations
- Fact sheet 8 – Disclosure of electoral expenditure and election summary returns
- Fact sheet 14 – Expenditure caps for registered political parties and endorsed candidates
- Fact sheet 18 – Expenditure caps for independent candidates
- Fact sheet 19 – Funding and disclosure overview for third parties
- Fact sheet 20 – Third party registration process
- Fact sheet 24 – Expenditure caps for third parties
- Fact sheet 25 – Election funding claims
- Fact sheet 34 – Gifted electoral expenditure

Fact sheets can be found 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.

ALL ELECTION PARTICIPANTS**Gifted electoral expenditure**

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.

A common occurrence during state elections is when election material is created or paid for by someone other than the election participant who benefits from the material. When this happens, determining who incurred the electoral expenditure can be difficult.

Under certain circumstances, electoral expenditure may be 'gifted' to an election participant. It is important for election participants to understand whether they have received gifted electoral expenditure as this may impact their disclosure requirements and caps for the election.

Please refer to [Fact sheet 7 – Definition of electoral expenditure](#) for more information about what is electoral expenditure and when it is incurred.

What is 'gifted' electoral expenditure?

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

1. The expenditure benefits the election participant.
2. The expenditure is incurred with the authority or consent of the participant, or the election material produced is accepted by the participant.
3. 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.

Electoral expenditure that is gifted to an election participant under these conditions is taken to be incurred by the election participant.

If the expenditure 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 points outlined above.

Gifted electoral expenditure is taken to be incurred by the election participant who benefited from the expenditure.

Version: November 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.



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Does gifted electoral expenditure count towards the election caps?

If incurred during the capped expenditure period, gifted electoral expenditure will count towards the electoral expenditure cap of the election participant who benefits from the expenditure.

If the participant is a candidate or registered political party, the gifted electoral expenditure will also count towards their political donation caps. Gifted electoral expenditure is considered a political donation regardless of whether it is accompanied by a donor statement.

Please refer to the relevant fact sheets on the [ECQ's website](#) for more information about state election caps.

How is gifted electoral expenditure disclosed?

Gifted electoral expenditure must be disclosed as **both** a gift received and as electoral expenditure incurred by the election participant who benefits from the expenditure.

The person who gifted the electoral expenditure is also required to disclose it as a gift made to the participant.

Election participants who have received gifted electoral expenditure must take the following steps:

- If the value of the gifted expenditure (along with any other donations made by the donor during the reporting period) is \$1,000 or more –
 - disclose it as a gift-in-kind (political donation) within 7 business days
 - give a receipt within 14 days to the person who gifted the expenditure outlining the political donation caps and the person's requirement to disclose the gift.
- Regardless of the value – disclose the gifted electoral expenditure in their election summary return. (When completing the election summary return, there is an option to identify electoral expenditure as gifted expenditure.)

Please refer to the relevant fact sheets and user guides on the [ECQ's website](#) for more information about disclosing gifts and electoral expenditure.

Gifted electoral expenditure must be disclosed as both a gift (political donation) and as electoral expenditure.

More information on state government elections

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

 **EXAMPLE**

Candidate Su has a professional photographer friend who offers to take some photos of her and her family for use in promotional campaign material. The photographer estimates the value of these shots to be \$1,200 and does not invoice Candidate Su for the cost.

This is gifted electoral expenditure. The expenditure is taken to be incurred by Candidate Su.

Candidate Su must disclose the amount as **both** a gift and as electoral expenditure. Because the value of the gift is \$1,000 or more, both Candidate Su and the photographer must disclose the gift within 7 business days of Candidate Su accepting the photographs. The electoral expenditure must be disclosed in Candidate Su's election summary return following the election.

If the photos are used for a campaign purpose during the capped expenditure period, it will count towards Candidate Su's electoral expenditure cap. As gifted electoral expenditure is considered a political donation, the photographer may only give an additional \$6,000 (i.e. up to the cap amount) in political donations to Candidate Su.

What if the election participant doesn't consent to the expenditure?

If the election participant who benefits from the electoral expenditure does not authorise, consent to, or accept the expenditure or any election material resulting from it, the expenditure will be attributed to the person who paid for it and **not** the election participant.

The expenditure will not count towards the election participant's election caps, and they will not need to disclose it in any form.

The expenditure will count towards the electoral expenditure cap of the person who paid for it (if it was incurred during the capped expenditure period). Depending on the value, the person may also need to register as a third party for the election and disclose the expenditure in an election summary return.

For more information about third parties, please refer to [Fact sheet 19 – Funding and disclosure overview for third parties](#).

Electoral expenditure that benefits an election participant but is not authorised, consented to, or accepted by them is taken to be incurred by the person who paid for the expenditure.

More information on state government elections

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

EXAMPLE

A non-profit organisation produces social media content advocating for the Silver Political Party and their endorsed candidates. The non-profit organisation then boosts this content as advertising.

The non-profit organisation did not collaborate with the Silver Party nor their candidates when creating the advertisements and did not seek their consent or assistance.

The electoral expenditure is taken to be incurred by the non-profit organisation and will count towards its electoral expenditure cap. If the non-profit organisation is (or should be) a registered third party, the expenditure must also be disclosed in an election summary return.

What if an election participant incurs electoral expenditure on behalf of another election participant?

There may be circumstances in which one election participant (e.g. a registered political party) incurs electoral expenditure on behalf of another election participant (e.g. a candidate).

Electoral expenditure that is gifted from one election participant to another election participant is taken to be incurred by the first election participant **unless** the following conditions are met:

1. The recipient authorises, consents to or accepts the expenditure.

AND

2. The first election participant invoices the recipient for payment of the expenditure.

If the above steps are taken, the expenditure is taken to be incurred by the recipient. It will count towards the recipient's electoral expenditure cap (if incurred during the capped expenditure period) and will need to be disclosed by the recipient as electoral expenditure in their election summary return.

EXAMPLES

EXAMPLE A

The Silver Party spends \$1,000 on party-branded t-shirts. The Silver Party distributes the t-shirts evenly to 4 of its endorsed candidates. The candidates and their volunteers wear the t-shirts out while campaigning. The Silver Party subsequently invoices each candidate \$250 for the t-shirts.

The electoral expenditure is taken to be incurred by the candidates. It will count towards their electoral expenditure caps (if the shirts were worn during the capped expenditure period) and must be disclosed in their election summary returns.

More information on state government elections

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

 **EXAMPLES CONTINUED****EXAMPLE B**

Registered Third Party A spends \$10,000 on a television advertisement that advocates a vote for Candidate Su in the election. The advertisement is authorised by Candidate Su. Registered Third Party A does not invoice Candidate Su for payment of the advertisement.

The electoral expenditure is taken to be incurred by Registered Third Party A. It will count towards its electoral expenditure cap (if the advertisement was aired during the capped expenditure period) and must be disclosed in its election summary return.

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

Compliance

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

For further information

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

More information on state government elections

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

 **RELATED FACT SHEETS**

Fact sheet 4 – Record keeping requirements

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

Fact sheet 6 – Political donation caps

Fact sheet 7 – Definition of electoral expenditure

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

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

Fact sheet 14 – Expenditure caps for registered political parties and endorsed candidates

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

Fact sheet 18 – Expenditure caps for independent candidates

Fact sheet 19 - Funding and disclosure overview for third parties

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

Fact sheet 24 – Expenditure caps for third parties

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

More information on state government elections

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

ALL ELECTION PARTICIPANTS**Offences relating to electoral advertising**

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

This fact sheet relates to any person who undertakes advertising as part of a Queensland state general election or by-election.

Offences relating to electoral advertising

Section 185 of the EA 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 185 of the EA which carries a maximum penalty of 40 penalty units (\$6,676 as of 1 July 2025).

Election material distributed during an authorisation period must also be property authorised under section 181 of the EA. See [Fact sheet 1 – Authorisation of election matter](#) for more information.

The distribution of how-to-vote cards is permitted under the EA, provided they meet the requirements set out in sections 182 and 183 of the EA. It is an offence for a person to distribute a how-to-vote card on election day 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). 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 185 of the EA 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 these matters are prioritised can be found in the ECQ's [compliance approach](#).

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.



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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* 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 185 of the EA.

Who to contact about potential breaches

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

- decisions of members of parliament 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 above)
- the placement of signs except around polling places
- 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	
Political donation caps	
Prohibited donations	
Accessing and using the Electronic Disclosure System	
Third-party campaign activity (including registration of third parties)	
Authorisation of election material	
Placement of signs at polling places	
Candidate / candidate worker conduct	

More information on state government elections

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

Issue	Contact
Stolen or damaged election signs	Queensland Police Service
Placement of election signs other than at polling places	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)
Election blackout periods or complaints about spam	Australian Communications and Media Authority www.acma.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 part 10, division 2 of the EA. The EA is available in full at legislation.qld.gov.au. Participants in the electoral process should ensure they understand their obligations under the EA.



RELATED FACT SHEETS

Fact sheet 1 – Authorisation of election matter
Fact sheet 2 – Election signage

Fact sheets can be found on the [ECQ website](http://ecq.qld.gov.au).

More information on state government elections

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

ALL ELECTION PARTICIPANTS

Conduct of campaign workers and media at polling places

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.

There are laws relating to the conduct of people at polling places for a state election. 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 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 any 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 a scrutineer. For more information on the appointment and functions of scrutineers, please refer to [Fact sheet 33 – 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.

Version: April 2024

More information

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



For further information

This fact sheet mainly refers to part 10, division 3 of the EA. The EA is available in full at legislation.qld.gov.au. Participants in the electoral process should ensure they understand their obligations under the EA.



RELATED FACT SHEETS

Fact sheet 1 – Authorisation of election matter
Fact sheet 2 – Election signage at polling places
Fact sheet 33 – Scrutineers

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

More information on state government elections

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

CANDIDATES**Scrutineers**

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

What is a 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 electoral district.

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 scrutineering 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.

Version: April 2024

More information

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



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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 7, division 3 of the EA. The EA is available in full at legislation.qld.gov.au. Participants in the electoral process should ensure they understand their obligations under the EA.

RELATED FACT SHEETS

Fact sheet 32 – Campaign workers and media at polling places

Fact sheets can be found on the [ECQ website](http://ecq.qld.gov.au).

More information on state government elections

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