

**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.

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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

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 **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

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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

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 **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](#).

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