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*Number 36 of 2012*

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**ELECTORAL (AMENDMENT) (POLITICAL FUNDING) ACT  
2012**

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Number 36 of 2012

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**ELECTORAL (AMENDMENT) (POLITICAL FUNDING) ACT  
2012**

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AN ACT TO ESTABLISH A REGISTER OF CORPORATE DONORS; TO PROVIDE FOR REDUCTIONS IN DONATION AND DONATION DECLARATION LIMITS; TO PROVIDE FOR DISCLOSURE OF ACCOUNTS BY POLITICAL PARTIES; TO AMEND THE LAW RELATING TO STATE FUNDING OF POLITICAL PARTIES; FOR THESE AND OTHER PURPOSES TO AMEND THE ELECTORAL ACT 1992, THE ELECTORAL ACT 1997 AND THE LOCAL ELECTIONS (DISCLOSURE OF DONATIONS AND EXPENDITURE) ACT 1999; AND TO PROVIDE FOR RELATED MATTERS.

[28th July, 2012]

BE IT ENACTED BY THE OIREACHTAS AS FOLLOWS:

PART 1

PRELIMINARY AND GENERAL

1.—(1) This Act may be cited as the Electoral (Amendment) (Political Funding) Act 2012.

Short title,  
collective citations,  
construction and  
commencement.

(2) The Electoral Acts 1992 to 2012 and this Act shall be read together as one and this Act shall be included in the collective citation “Electoral Acts 1992 to 2012”.

(3) The Local Elections Acts 1974 to 2009 and this Act (in so far as it relates to local elections) may be cited together as the Local Elections Acts 1974 to 2012 and shall be read together as one.

(4) This Act shall come into operation on such day or days as the Minister for the Environment, Community and Local Government may appoint by order or orders either generally or with reference to any particular purpose or provision, and different days may be so appointed for different purposes or provisions.

2.—In this Act—

Definitions.

“Act of 1992” means the Electoral Act 1992;

“Act of 1997” means the Electoral Act 1997;

“Act of 1998” means the Electoral (Amendment) Act 1998;

“Act of 1999” means the Local Elections (Disclosure of Donations and Expenditure) Act 1999;

“Act of 2001” means the Electoral (Amendment) Act 2001;

“Act of 2011” means the Electoral (Amendment) Act 2011.

PART 2

AMENDMENT OF ELECTORAL ACT 1992

Amendment of section 25 of Act of 1992.

3.—Section 25 (amended by section 11 of the Act of 2001) of the Act of 1992 is amended—

(a) in subsection (7)—

(i) by substituting the following paragraphs for paragraphs (f) and (g):

“(f) where the party is registered as organised to contest elections in a specified part of the State, a reference to that fact and to the part of the State concerned,

(g) the name of any political group in accordance with subsection (8), and”,

and

(ii) by inserting the following new paragraph after paragraph (g):

“(h) the name and address of each accounting unit of the political party and the name and address of the responsible person or persons of the accounting unit.”,

and

(b) by inserting the following new subsection after subsection (9):

“(10) In this section and section 25A ‘accounting unit’ and ‘responsible person’ have the same meaning as they have in section 22 of the Electoral Act 1997.”.

Amendment of section 25A of Act of 1992.

4.—Section 25A (inserted by section 11 of the Act of 2001) of the Act of 1992 is amended by inserting the following new subsection after subsection (4):

“(4A) (a) when replying to an inquiry under subsection (4) the officer of the party shall provide the Registrar with the name and address of each accounting unit of the political party and the name and address of the responsible person or persons of the accounting unit, including any changes that have occurred during the

period from when the particulars were last provided to the Registrar,

- (b) the Registrar shall enter the particulars provided under paragraph (a) in the Register.”.

### PART 3

#### AMENDMENT OF ELECTORAL ACT 1997

5.—Section 2 of the Act of 1997 is amended by inserting the following definitions in subsection (1):

Amendment of section 2 of Act of 1997.

“ ‘Act of 1999’ means the Local Elections (Disclosure of Donations and Expenditure) Act 1999;

‘register of corporate donors’ means the register established under section 23D (inserted by *section 14* of the *Electoral (Amendment) (Political Funding) Act 2012*);”.

6.—Section 3 (amended by section 7(a) of the Act of 2011) of the Act of 1997 is amended in subsection (1) by—

Amendment of section 3 of Act of 1997.

- (a) inserting “23AA,” after “23A,”
- (b) inserting “23D,” after “23B,” and
- (c) inserting “48AA,” after “48A.”

7.—Section 22(2) of the Act of 1997 is amended—

Amendment of section 22 of Act of 1997.

(a) in paragraph (a) (amended by section 4 of the *Electoral (Amendment) Act 2002*)—

- (i) in subparagraph (vi) by substituting “from the event,” for “from the event, or”,
- (ii) in subparagraph (vii) by substituting “the latter purpose, or” for “the latter purpose;”, and
- (iii) by inserting the following subparagraph after subparagraph (vii):

“(viii) a payment by the person on their own behalf, or on behalf of one or more than one other person, of a fee or subscription for membership or continued membership of a political party;”,

and

(b) in paragraph (aa) (inserted by section 49(b)(ii) of the Act of 2001) by—

- (i) substituting “€100” for “£100” in the definition of “accounting unit”,
- (ii) substituting “€100” for “£100” in the definition of “third party”, and
- (iii) inserting the following definitions:
  - “ ‘company’ means a company established under the Companies Acts;
  - ‘corporate donor’ means—
    - (i) a body corporate,
    - (ii) an unincorporated body of persons, or
    - (iii) a trust,

which makes a donation, and for the purpose of this definition a body corporate and any subsidiary thereof shall be deemed to be one person;”.

Amendment of section 23 of Act of 1997.

**8.**—Section 23 (amended by section 49(c) of the Act of 2001) of the Act of 1997 is amended in subsection (1) by substituting “€100” for “£100”.

Amendment of section 23A of Act of 1997.

**9.**—Section 23A (inserted by section 49(d) of the Act of 2001) of the Act of 1997 is amended by substituting the following subsection for subsection (1):

“(1) Without prejudice to subsection (2), none of the following persons, namely—

- (a) a member of either House of the Oireachtas,
- (b) a member of the European Parliament,
- (c) a candidate at a Dáil, Seanad or European election,
- (d) a political party,
- (e) a third party, or
- (f) an accounting unit,

shall, directly or through any intermediary, accept from a particular person in a particular year—

- (i) a donation the value of which exceeds, in case the first-mentioned person falls within paragraph (a), (b), or (c), €1,000,
- (ii) a donation the value of which exceeds, in case the first-mentioned person falls within paragraph (d), (e), or (f), €2,500, or
- (iii) a donation of cash of an amount which exceeds €200.”.



**10.**—The Act of 1997 is amended by inserting the following section after section 23A (inserted by section 49(d) of the Act of 2001):

Limits on donations from corporate donors.

“23AA.—(1) None of the following persons namely—

- (a) a member of either House of the Oireachtas,
- (b) a member of the European Parliament,
- (c) a candidate at a Dáil, Seanad or European election,
- (d) a political party,
- (e) a third party, or
- (f) an accounting unit,

shall, directly or through any intermediary, accept from a particular corporate donor in a particular year a donation the value of which exceeds €200 unless—

- (i) the corporate donor is registered on the register of corporate donors, and
- (ii) a statement is made on behalf of the corporate donor and furnished with the donation to the donee confirming that the making of the donation was approved by the corporate donor.

(2) A statement under subsection (1)(ii) shall be in the form directed by the Standards in Public Office Commission and shall be accompanied by a statutory declaration that to the best of the knowledge and belief of the person concerned, the statement is correct in every material respect and that the person has taken all reasonable action in order to be satisfied as to the accuracy of the statement.

(3) A statement under subsection (1)(ii) and statutory declaration under subsection (2) shall be made by one of the following persons:

- (a) in the case of a company, by a director or other officer of the company;
- (b) in the case of a body corporate (other than a company) or an unincorporated body of persons, by any officer of the body or any person for the time being performing the functions of an officer of the body;
- (c) in the case of a trust, by a trustee of the trust.

(4) Notwithstanding subsection (1), a donation shall not be prohibited under that subsection where—

- (a) a provider of a programme of education and training, or
- (b) the students’ union or other representative body recognised by a provider of a programme of education and training,

makes a payment to a club, society or other body, operating with the permission and on the premises of the provider of a programme of education and training, and every member of which is a student who is enrolled or registered with the provider of a programme of education and training.

(5) Where a corporate donor makes more than one donation—

- (a) in the same year to the same member of either House of the Oireachtas, member of the European Parliament, political party, third party or accounting unit, or
- (b) in relation to the same Dáil, Seanad, or European election to the same candidate, or in relation to the same referendum or campaign,

all such donations shall, for the purposes of this section, be aggregated and treated as a single donation received by the person concerned and references in subsequent provisions of this section to a donation the acceptance of which is prohibited by subsection (1) shall be construed accordingly.

(6) Where, notwithstanding subsection (1) a donation the acceptance of which is prohibited by that subsection, is made to a person referred to therein, the donee shall, not later than 14 days after the receipt of the donation either—

- (a) return the donation or, in the case of a donation which is a monetary donation, the part of it exceeding the limit concerned to the corporate donor and keep a written record of that return for the purposes of its being furnished to the Standards in Public Office Commission, if required by it, or
- (b) notify the Standards in Public Office Commission of such receipt and remit the donation, or, in the case of a donation which is a monetary donation, the part of it exceeding the limit concerned or the value thereof, to the Commission.

(7) The Standards in Public Office Commission shall dispose of all moneys, property or goods received under subsection (6) in such manner as may be directed by the Minister for Finance.

(8) In this section—

‘approved by the corporate donor’ means—

- (a) that a general meeting, one of the purposes of which is to consider making a donation to which this section applies, has been duly convened and conducted and approval for making the donation has been given in accordance with the rules (whether in writing or not) governing the administration and control of the corporate donor concerned and regulating its activities and such rules shall include—
  - (i) in the case of a company, the memorandum and articles of association of the company,

(ii) in the case of a body corporate other than a company, the charter, statute, or other like instrument by which it is established,

(iii) in the case of an unincorporated body of persons, the rules (howsoever described) of the body,

or

(b) that a donation to which this section applies is made by a trustee in accordance with the deed of trust establishing the trust concerned which deed of trust permits the making of such a donation;

‘provider of a programme of education and training’ has the same meaning as it has in section 2 of the Qualifications (Education and Training) Act 1999.”.

**11.**—The Act of 1997 is amended by inserting the following new section after section 23AA (inserted by section 10 of the *Electoral (Amendment) (Political Funding) Act 2012*): Donations by intermediaries.

“23AB.—A person who makes a donation on behalf of another person shall notify in writing—

- (a) the member of either House of the Oireachtas,
- (b) the member of the European Parliament,
- (c) the candidate at a Dáil, Seanad or European election,
- (d) the political party,
- (e) the third party, or
- (f) the accounting unit,

to whom the donation is made—

- (i) that the donation is made on behalf of a person other than the person making the donation, and
- (ii) the name, description and postal address of the person on whose behalf the donation is made.”.

**12.**—Section 23B (inserted by section 49(d) of the Act of 2001) of the Act of 1997 is amended in subsection (1) by substituting “€100” for “£100”. Amendment of section 23B of Act of 1997.

**13.**—Section 23C (inserted by section 49(d) of the Act of 2001) of the Act of 1997 is amended by substituting “€100” for “£100”. Amendment of section 23C of Act of 1997.

**14.**—The Act of 1997 is amended by inserting the following section after section 23C (inserted by section 49(d) of the Act of 2001): Registration of corporate donors.

“23D.—(1) The Standards in Public Office Commission shall establish and maintain, in such form as it considers appropriate (including electronic form) a register of corporate donors (in this section referred to as the ‘register’).

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(2) A corporate donor which intends to make a donation the value of which exceeds €200 in any particular year, to a person referred to in—

- (a) paragraphs (a) to (f) of section 23AA(1), (inserted by section 10 of the *Electoral (Amendment) (Political Funding) Act 2012*),
- (b) paragraphs (a) to (c) of section 48AA(1), (inserted by section 22 of the *Electoral (Amendment) (Political Funding) Act 2012*), or
- (c) paragraph (a) or subparagraphs (i) to (iii) of paragraph (b) of section 19BB(1) of the Act of 1999 (inserted by section 32 of the *Electoral (Amendment) (Political Funding) Act 2012*),

shall apply in accordance with this section to the Standards in Public Office Commission to be entered on the register.

(3) An application under this section shall be in the form directed by the Standards in Public Office Commission (which may include electronic form) and shall—

- (a) be in writing,
- (b) state the name and address of the corporate donor,
- (c) state the name and address of the person responsible for the organisation, management, or financial affairs of the corporate donor,
- (d) contain a statement of the purposes for which the corporate donor was formed,
- (e) contain a list of each member, shareholder or trustee of the corporate donor as of the 31st day of December preceding the application under this section,
- (f) contain, in the case of a corporate donor which was formed on or before the first day of January of the year preceding the application under this section—
  - (i) a copy of its statement of accounts for that year, and
  - (ii) if applicable, a copy of the annual report for that year.

(4) An application under this section shall be accompanied by a statutory declaration that to the best of the knowledge and belief of the person concerned, the information provided under subsection (3) is correct in every material respect and that the person has taken all reasonable action in order to be satisfied as to the accuracy of the information.

(5) An application under this section and statutory declaration under subsection (4) shall be made by one of the following persons (in this section referred to as the ‘applicant’):

- (a) in the case of a company, by a director or other officer of the company;
- (b) in the case of a body corporate other than a company or an unincorporated body of persons, by any other officer of the body or any person for the time being performing the functions of an officer of the body;
- (c) in the case of a trust, by a trustee of the trust.

(6) The chairperson of the Standards in Public Office Commission or a person appointed by the chairperson (either of whom for the purposes of this section shall be known as an ‘appeals officer’) shall hear an appeal under this section and a person appointed under this subsection shall be so appointed for such period as the chairperson may determine.

- (7) (a) An application under this section shall be considered by a member of staff of the Standards in Public Office Commission (who for the purposes of this section shall be known as ‘the decision maker’).
- (b) Where the decision maker, following consideration by him or her of an application under this section, finds a minor error or omission in the application, he or she shall notify the applicant of details of the error or omission, as the case may be, and shall inform the applicant that he or she may correct the error or make good the omission not later than 14 days from the date of the notification to the applicant and that any further information so furnished will be considered by the decision maker before making a decision in relation to the application.
- (c) Where the decision maker, following consideration by him or her of an application under this section and any further information furnished under paragraph (b), decides to register the corporate donor and enter the information referred to at paragraphs (b) to (f) of subsection (3) on the register, he or she shall, as soon as may be thereafter, notify the applicant in writing of the decision and proceed to register the corporate donor and enter the information on the register.
- (d) Where the decision maker, following consideration by him or her of an application under this section and any further information furnished under paragraph (b), decides to refuse the application because—
  - (i) the application, including the statutory declaration under subsection (4), does not comply with this section, or
  - (ii) the corporate donor is a body within the meaning of section 19B(2)(b) of the Act of 1999 or section 23A(2)(b) or 48A(2)(b), as the case may be,

the decision maker shall notify the applicant in writing of the decision and the reason therefor and shall inform the applicant that he or she may appeal the

decision to an appeals officer not later than 14 days from the date on which the notification issued to the applicant.

(8) (a) Where the applicant appeals the decision of the decision maker, he or she shall do so in writing within the period referred to in subsection (7)(d), and an appeals officer shall consider all information furnished with the original application and any additional information furnished with the appeal.

(b) Following consideration under paragraph (a), the appeals officer shall decide to either—

(i) revoke the decision made under subsection (7)(d) and direct the decision maker to register the corporate donor and enter the information referred to at paragraphs (b) to (f) of subsection (3) on the register, or

(ii) affirm the decision of the decision maker under subsection (7)(d).

(c) The appeals officer, as soon as may be after he or she makes a decision under paragraph (b), shall notify the applicant in writing of the decision and the reason therefor.

(9) If it comes to the knowledge of an applicant that a particular entered in the register relating to a corporate donor is not correct or ceases to be correct, the applicant shall, as soon as may be, inform the Standards in Public Office Commission and the Commission shall make such alteration to the register as it considers necessary.

(10) An application under this section may be made by a corporate donor at any time in a particular year and entry in the register following the application shall be valid for the period up to and including the 31st day of December next following the entry.

(11) A corporate donor entered on the register may apply, not more than 8 weeks before the expiration of the period of validity of the entry on the register under subsection (10), to the Standards in Public Office Commission under this section to be entered on the register for a further year immediately following that expiration and this section shall apply to such an application.

(12) The Standards in Public Office Commission shall in relation to an entry on the register—

(a) make a copy of the entry, including a copy of the documents provided under paragraphs (e) and (f) of subsection (3), available for public inspection without charge at its principal office during normal working hours, and

(b) publish on its website the information received from an applicant under paragraph (b), (c) and (d) of subsection (3).

(13) In subsection (3)(b), ‘address of the corporate donor’ means—

- (a) in the case of a company, the address of its registered office,
- (b) in the case of a body corporate other than a company or an unincorporated body of persons, the address of its principal office or place of business, or
- (c) in the case of a trust, the address of the principal office or place of business or residential address of the trustee.”.

**15.**—Section 24 of the Act of 1997 is amended—

Amendment of section 24 of Act of 1997.

(a) in paragraph (a) of subsection (1)—

(i) by substituting the following subparagraphs for subparagraphs (i) and (ii):

“(i) the value of the donation,

(ii) the name, description and postal address of the person by or on whose behalf the donation was made,”,

and

(ii) by inserting the following subparagraphs after subparagraph (ii):

“(iii) the date on which the donation was received,

(iv) whether the donation was requested from the donor, and if so, the name and postal address of the person who requested the donation, and

(v) whether a receipt issued to the donor in respect of the donation, and if so, the date on which the receipt issued and the name of the person who issued the receipt.”,

(b) in paragraph (a) of subsection (1A) (inserted by section 50(g) of the Act of 2001) by substituting “€1,500” for “£4,000”,

(c) in subsection (2)—

(i) in paragraph (a) by substituting “(i) to (v)” for “(i) and (ii)”, and

(ii) in paragraph (b) by substituting “(i) to (v)” for “(i) and (ii)”,

and

- (d) in subsection (4)—
- (i) by substituting “€1,500” for “£4,000”, and
  - (ii) by substituting “€600” for “£500”.

Amendment of section 25 of Act of 1997.

**16.**—Section 25 of the Act of 1997 is amended—

- (a) in subsection (1)—
- (i) in paragraph (a) by substituting “section 23, 23A or 23AA” for “section 23 or 23A”, and
  - (ii) in paragraph (b)—
    - (I) by substituting “said section 23, 23A or 23AA” for “said section 23 or 23A”, and
    - (II) by substituting “under section 23A or 23AA” for “under section 23A”,
- (b) by inserting the following subsections after subsection (1B) (inserted by section 8 of the Act of 1998):
- “(1C) A person shall be guilty of an offence if he or she knowingly furnishes a statement referred to in section 23AA(1)(ii) (inserted by *section 10* of the *Electoral (Amendment) (Political Funding) Act 2012*) which is false or misleading in any material respect.
- (1D) A person shall be guilty of an offence if he or she knowingly furnishes information to the Standards in Public Office Commission under section 23D (inserted by *section 14* of the *Electoral (Amendment) (Political Funding) Act 2012*) which is false or misleading in any material respect.
- (1E) A person shall be guilty of an offence if he or she—
- (a) contravenes section 23AB (inserted by *section 11* of the *Electoral (Amendment) (Political Funding) Act 2012*), or
  - (b) knowingly furnishes information under section 23AB which is false or misleading in any material respect.”.
- (c) in subsection (2)(b) by substituting “subsection (1)(d), (1A)(b), (1C), (1D), or (1E)(b)” for “subsection (1)(d) or (1A)(b)”, and
- (d) in subsection (2A) (inserted by section 4(c) of the *Electoral (Amendment) Act 2002*) by substituting “section 23, 23A or 23AA” for “section 23 or 23A”.

Amendment of section 26 of Act of 1997.

**17.**—Section 26 of the Act of 1997 is amended in subsection (1) by substituting “€200” for “£4,000”.



**18.**—Section 46(2) of the Act of 1997 is amended in paragraph (aa) (inserted by section 49(f) of the Act of 2001) by— Amendment of section 46 of Act of 1997.

(a) substituting “€100” for “£100” in the definition of “third party”, and

(b) inserting the following definitions:

“ ‘company’ means a company established under the Companies Acts;

‘corporate donor’ means—

(a) a body corporate,

(b) an unincorporated body of persons, or

(c) a trust,

which makes a donation, and for the purposes of this definition a body corporate and any subsidiary thereof shall be deemed to be one person;”.

**19.**—Section 47 (amended by section 49(g) of the Act of 2001) of the Act of 1997 is amended in subsection (1) by substituting “€100” for “£100”. Amendment of section 47 of Act of 1997.

**20.**—Section 48 of the Act of 1997 is amended in subsection (1)— Amendment of section 48 of Act of 1997.

(a) by substituting “€600” for “£500”,

(b) by substituting the following paragraphs for paragraphs (a) and (b):

“(a) the value of the donation,

(b) the name, description and postal address of the person by or on whose behalf the donation was made;”,

and

(c) by inserting the following paragraphs after paragraph (b):

“(c) the date on which the donation was received,

(d) whether the donation was requested from the donor, and if so, the name and postal address of the person who requested the donation, and

(e) whether a receipt issued to the donor in respect of the donation, and if so, the date on which the receipt issued and the name of the person who issued the receipt.”.

**21.**—Section 48A (inserted by section 49(h) of the Act of 2001) of the Act of 1997 is amended by substituting the following subsection for subsection (1): Amendment of section 48A of Act of 1997.

“(1) Without prejudice to subsection (2), none of the following persons, namely—

- (a) a candidate,
- (b) a presidential election agent, or
- (c) a third party at a presidential election,

shall directly or through any intermediary, accept from a particular person in a particular year—

- (i) a donation the value of which exceeds, in case the first-mentioned person falls within paragraph (a) or (b), €1,000,
- (ii) a donation the value of which exceeds, in case the first-mentioned person falls within paragraph (c), €2,500, or
- (iii) a donation of cash of an amount which exceeds €200.”.

Limits on donations from corporate donors in relation to presidential elections.

**22.**—The Act of 1997 is amended by inserting the following section after section 48A (inserted by section 49(h) of the Act of 2001):

“48AA.—(1) None of the following persons namely—

- (a) a candidate,
- (b) a presidential election agent, or
- (c) a third party at a presidential election,

shall, directly or through any intermediary, accept from a particular corporate donor in a particular year a donation the value of which exceeds €200 unless—

- (i) the corporate donor is registered on the register of corporate donors, and
- (ii) a statement is made on behalf of the corporate donor and furnished with the donation to the donee confirming that the making of the donation was approved by the corporate donor.

(2) A statement under subsection (1)(ii) shall be in the form directed by the Standards in Public Office Commission and shall be accompanied by a statutory declaration that to the best of the knowledge and belief of the person concerned, the statement is correct in every material respect and that the person has taken all reasonable action in order to be satisfied as to the accuracy of the statement.

(3) A statement under subsection (1)(ii) and statutory declaration under subsection (2) shall be made by one of the following persons:

- (a) in the case of a company, by a director or other officer of the company;

(b) in the case of a body corporate other than a company or an unincorporated body of persons, by any officer of the body or any person for the time being performing the functions of an officer of the body;

(c) in the case of a trust, by a trustee of the trust.

(4) Where a corporate donor makes more than one donation in relation to the same presidential election to the same candidate, presidential election agent or third party, all such donations shall, for the purposes of this section, be aggregated and treated as a single donation received by the person concerned and references in subsequent provisions of this section to a donation the acceptance of which is prohibited by subsection (1) shall be construed accordingly.

(5) Where, notwithstanding subsection (1) a corporate donation, the acceptance of which is prohibited by that subsection is made to a person, agent or third party, as the case may be, or, in the case of a donation to the first-mentioned person which is made after the appointment by him or her of a presidential election agent, the presidential election agent, shall not later than 14 days after the receipt of the donation either—

(a) return the donation or, in the case of a donation which is a monetary donation, the part of it exceeding the limit concerned to the corporate donor and keep a written record of that return for the purposes of its being furnished to the Standards in Public Office Commission, if required by it, or

(b) notify the Standards in Public Office Commission of such receipt and remit the donation or, in the case of a donation which is a monetary donation, the part of it exceeding the limit concerned or the value thereof, to the Commission.

(6) The Standards in Public Office Commission shall dispose of all moneys, property or goods received under subsection (5) in such manner as may be directed by the Minister for Finance.

(7) In this section ‘approved by the corporate donor’ means—

(a) that a general meeting, one of the purposes of which is to consider making a donation to which this section applies, has been duly convened and conducted and approval for making the donation has been given in accordance with the rules (whether in writing or not) governing the administration and control of the corporate donor concerned and regulating its activities and such rules shall include—

(i) in the case of a company, the memorandum and articles of association of the company,

(ii) in the case of a body corporate other than a company, the charter, statute, or other like instrument by which it is established,

(iii) in the case of an unincorporated body of persons, the rules (howsoever described) of the body,

or

- (b) that a donation to which this section applies is made by a trustee in accordance with the deed of trust establishing the trust concerned which deed of trust permits the making of such a donation.”.

Donations by intermediaries at presidential election.

**23.**—The Act of 1997 is amended by inserting the following new section after section 48AA (inserted by *section 22* of the *Electoral (Amendment)(Political Funding) Act 2012*):

“48AB.—A person who makes a donation on behalf of another person shall notify in writing—

- (a) the candidate,  
 (b) the presidential election agent, or  
 (c) the third party at a presidential election,

to whom the donation is made—

- (i) that the donation is made on behalf of a person other than the person making the donation, and  
 (ii) the name, description and postal address of the person on whose behalf the donation is made.”.

Amendment of section 48B of Act of 1997.

**24.**—Section 48B (inserted by section 49(*h*) of the Act of 2001) of the Act of 1997 is amended in subsection (1) by substituting “€100” for “£100”.

Amendment of section 48C of Act of 1997.

**25.**—Section 48C (inserted by section 49(*h*) of the Act of 2001) of the Act of 1997 is amended by substituting “€100” for “£100”.

Amendment of section 61 of Act of 1997.

**26.**—Section 61 of the Act of 1997 is amended—

- (a) in subsection (2) (amended by section 7(*c*) of the Act of 2011)—
- (i) in paragraph (*h*) by substituting “47, 48A or 48AA” for “47 or 48A”, and
- (ii) in paragraph (*i*)—
- (I) by substituting “with section 47, 48A or 48AA” for “with section 47 or 48A”, and
- (II) by substituting “under section 48A or 48AA” for “under section 48A”,

- (b) by inserting the following subsections after subsection (2):

“(2A) A person shall be guilty of an offence if he or she knowingly furnishes a statement referred to in section 48AA(1)(ii) (inserted by *section 22* of the *Electoral (Amendment)(Political Funding) Act 2012*) which is false or misleading in any material respect.

(2B) A person shall be guilty of an offence if he or she—

- (a) contravenes section 48AB (inserted by section 23 of the *Electoral (Amendment) (Political Funding) Act 2012*), or
- (b) knowingly furnishes information under section 48AB which is false or misleading in any material respect.”.

and

- (c) in subsection (5)(b), by substituting “subsection (2)(d) or (g), subsection (2A), (2B)(b) or subsection (3)(c)” for “subsection 2(d) or (g) or subsection 3(c)”.

**27.**—Section 71 of the Act of 1997 is amended in subsection (1) by substituting “Parts III, IV, V and IX (inserted by section 41 of the *Electoral (Amendment) (Political Funding) Act 2012*)” for “Parts III, IV and V”. Amendment of section 71 of Act of 1997.

#### PART 4

##### AMENDMENT OF THE LOCAL ELECTIONS (DISCLOSURE OF DONATIONS AND EXPENDITURE) ACT 1999

**28.**—Section 2(1) of the Act of 1999 is amended in the definition of “donation”— Amendment of section 2 of Act of 1999.

- (a) in paragraph (e), by substituting “commercial price,” for “commercial price, and”,
- (b) in paragraph (f), by substituting “the event, and” for “the event,”, and
- (c) by inserting the following new paragraph after paragraph (f):

“(g) a payment by the person on their own behalf, or on behalf of one or more than one other person, of a fee or subscription for membership or continued membership of a political party.”.

**29.**—Section 13 of the Act of 1999 is amended in subparagraph (i) of subsection (1)(c) by substituting “€600” for “£500”. Amendment of section 13 of Act of 1999.

**30.**—Section 19A (inserted by section 58(m) of the Act of 2001) of the Act of 1999 is amended by— Amendment of section 19A of Act of 1999.

- (a) substituting “€100” for “£100” in the definition of “third party”, and
- (b) inserting the following definitions:

“ ‘company’ means a company established under the Companies Acts;

‘corporate donor’ means—

- (a) a body corporate,
- (b) an unincorporated body of persons, or
- (c) a trust,

which makes a donation, and for the purposes of this definition a body corporate and any subsidiary thereof shall be deemed to be one person;

‘register of corporate donors’ means the register established under section 23D (inserted by *section 14* of the *Electoral (Amendment) (Political Funding) Act 2012*) of the Act of 1997;”.

Amendment of section 19B of Act of 1999.

**31.**—Section 19B (inserted by section 58(*m*) of the Act of 2001) of the Act of 1999 is amended—

(a) by substituting the following subsection for subsection (1):

“(1) (a) Without prejudice to subsection (2) a candidate at an election shall not, directly or through any intermediary, accept in connection with the election from a particular person—

- (i) a donation the value of which exceeds €1,000, or
- (ii) a donation of cash of an amount which exceeds €200.

(b) Without prejudice to subsection (2), none of the following persons, namely—

- (i) a member of a local authority,
- (ii) a political party, or
- (iii) a third party,

shall, directly or through any intermediary, accept from a particular person in a particular year—

- (I) a donation the value of which exceeds, in case the first-mentioned person falls within subparagraph (i), €1,000,
- (II) a donation the value of which exceeds, in case the first-mentioned person falls within subparagraph (ii) or (iii), €2,500, or
- (III) a donation of cash of an amount which exceeds €200.”,

and

(b) in subsection (3) by substituting “€1,000 or €2,500” for “£2,000 or £5,000”.

**32.**—The Act of 1999 is amended by inserting the following section after section 19B (inserted by section 58(m) of the Act of 2001):

Limits on donations from corporate donors.

“19BB.—(1) (a) A candidate at an election shall not, directly or through any intermediary, accept in connection with the election from a particular corporate donor a donation the value of which exceeds €200 unless—

- (i) the corporate donor is registered on the register of corporate donors, and
- (ii) a statement is made on behalf of the corporate donor and furnished with the donation to the donee confirming that the making of the donation was approved by the corporate donor.

(b) None of the following persons namely—

- (i) a member of a local authority,
- (ii) a political party, or
- (iii) a third party,

shall, directly or through any intermediary, accept from a particular corporate donor in a particular year a donation that exceeds €200 unless—

- (I) the corporate donor is registered on the register of corporate donors, and
- (II) a statement is made on behalf of the corporate donor and furnished with the donation to the donee confirming that the making of the donation was approved by the corporate donor.

(2) A statement under subparagraph (ii) of subsection (1)(a) or subparagraph (II) of subsection (1)(b) shall be in the form directed by the Standards in Public Office Commission and shall be accompanied by a statutory declaration that to the best of the knowledge and belief of the person concerned, the statement is correct in every material respect and that the person has taken all reasonable action in order to be satisfied as to the accuracy of the statement.

(3) A statement under subparagraph (ii) of subsection (1)(a) or subparagraph (II) of subsection (1)(b) and a statutory declaration referred to in subsection (2) shall be made by one of the following persons:

- (a) in the case of a company, by the director or other officer of the company;
- (b) in the case of a body corporate other than a company or an unincorporated body of persons, by any officer of the body or any person for the time being performing the functions of an officer of the body;
- (c) in the case of a trust, by a trustee of the trust.

(4) Notwithstanding subsection (1), a donation shall not be prohibited under that subsection where—

- (a) a provider of a programme of education and training, or
- (b) the students' union or other representative body recognised by a provider of a programme of education and training,

makes a payment to a club, society or other body, operating with the permission and on the premises of the provider of a programme of education and training, and every member of which is a student who is enrolled or registered with the provider of a programme of education and training.

(5) Where a corporate donor makes more than one donation in the same year to the same member of a local authority or, in relation to the same election, plebiscite or campaign, to the same candidate or political party, or, in connection with the same election, plebiscite or campaign, to the same third party, all such donations shall, for the purposes of this section, be aggregated and treated as a single donation received by the person concerned and references in subsequent provisions of this section to a donation the acceptance of which is prohibited by subsection (1) shall be construed accordingly.

(6) Where, notwithstanding subsection (1), a donation the acceptance of which is prohibited by that subsection, is made to a person referred to therein the donee shall, not later than 14 days after the receipt of the donation, either—

- (a) return the donation, or in the case of a donation referred to in subsection (1) which is a monetary donation, the part of it exceeding the limit concerned, to the corporate donor and keep a written record of that return for the purposes of its being furnished to the local authority concerned, if required by it, or
- (b) notify the local authority concerned of such receipt and remit the donation, or in the case of a donation referred to in subsection (1) which is a monetary donation, the part of it exceeding the limit concerned or the value thereof to the local authority.

(7) A local authority shall dispose of all moneys, property or goods received by it under subsection (6) in such manner as it determines.

(8) In this section—

‘approved by the corporate donor’ means—

- (a) that a general meeting, one of the purposes of which is to consider making a donation to which this section applies, has been duly convened and conducted and approval for making the donation has been given in accordance with the rules (whether in writing or not) governing the administration and control of the corporate donor concerned and regulating its activities and such rules shall include—
  - (i) in the case of a company, the memorandum and articles of association of the company,



- (ii) in the case of a body corporate other than a company, the charter, statute, or other like instrument by which it is established,
  - (iii) in the case of an unincorporated body of persons, the rules (howsoever described) of the body,
- (b) that a donation to which this section applies is made by a trustee in accordance with the deed of trust establishing the trust concerned which deed of trust permits the making of such a donation;

‘provider of a programme of education and training’ has the same meaning as it has in section 2 of the Qualifications (Education and Training) Act 1999.”.

**33.**—The Act of 1999 is amended by inserting the following new section after section 19BB (inserted by *section 32* of the *Electoral (Amendment) (Political Funding) Act 2012*):

Donations by intermediaries.

“19BC.—(1) A person who makes a donation on behalf of another person shall notify in writing the candidate at an election to whom the donation is made—

- (a) that the donation is made on behalf of a person other than the person making the donation, and
- (b) the name, description and postal address of the person on whose behalf the donation is made.

(2) A person who makes a donation on behalf of another person shall notify in writing—

- (a) the member of a local authority,
- (b) the political party, or
- (c) the third party,

to whom the donation is made—

- (i) that the donation is made on behalf of a person other than the person making the donation, and
- (ii) the name, description and postal address of the person on whose behalf the donation is made.”.

**34.**—Section 19C (inserted by section 58(*m*) of the Act of 2001) of the Act of 1999 is amended in subsection (1) by inserting “19BB,” after “19B,”

Amendment of section 19C of Act of 1999.

**35.**—Section 19D (inserted by section 58(*m*) of the Act of 2001) of the Act of 1999 is amended in subsection (1) by substituting “€100” for “£100”.

Amendment of section 19D of Act of 1999.

**36.**—Subsection (1) of section 19E (inserted by section 58(*m*) of the Act of 2001) of the Act of 1999 is amended—

Amendment of section 19E of Act of 1999.

- (a) by substituting “€600” for “£500”,
- (b) by substituting the following subparagraphs for subparagraphs (i) and (ii):

- “(i) the value of the donation,
- (ii) the name, description and postal address of the person by or on whose behalf the donation was made,”,

and

- (c) by inserting the following subparagraphs after subparagraph (ii):

- “(iii) the date on which the donation was received,
- (iv) whether the donation was requested from the donor, and if so, the name and postal address of the person who requested the donation, and
- (v) whether a receipt issued to the donor in respect of the donation, and if so, the date on which the receipt issued and the name of the person who issued the receipt.”.

Amendment of section 19F of Act of 1999.

**37.**—Section 19F (inserted by section 58(m) of the Act of 2001) of the Act of 1999 is amended in subsection (1) by substituting “€100” for “£100”.

Amendment of section 19G of Act of 1999.

**38.**—Section 19G (inserted by section 58(m) of the Act of 2001) of the Act of 1999 is amended by substituting “€100” for “£100”.

Amendment of section 21 of Act of 1999.

**39.**—Section 21 of the Act of 1999 is amended—

- (a) in subsection (4B) (inserted by section 58(o) of the Act of 2001)—
- (i) in paragraph (a) by substituting “section 19B, 19BB or 19F” for “section 19B or 19F”,
- (ii) in paragraph (b) by substituting “section 19B, 19BB or 19F” for “section 19B or 19F”, and
- (iii) by inserting the following new paragraphs after paragraph (b):

“(bb) knowingly furnishes a statement referred to in subparagraph (ii) of section 19BB(1)(a) or clause (II) of section 19BB(1)(b) (inserted by section 32 of the *Electoral (Amendment) (Political Funding) Act 2012*) which is false or misleading in any material respect,

(bc) contravenes section 19BC(1) or (2) (inserted by section 33 of the *Electoral (Amendment) (Political Funding) Act 2012*),

(bd) knowingly furnishes information under section 19BC(1) or (2) which is false or misleading in any material respect,”

and

(b) in subsection (5) (amended by section 8(e) of the *Electoral (Amendment) (No. 2) Act 2009*)—

(i) in paragraph (a) by substituting “or section 19B, 19BB, 19BC, 19D,” for “or section 19B, 19D”, and

(ii) in paragraph (a)(ii) by substituting “(4A)(b), (4B)(bb), (4B)(bd), or (4B)(d)” for “(4A)(b), or (4B)(d)”.

## PART 5

### POLITICAL PARTIES — DISCLOSURE OF ACCOUNTS

**40.**—(1) Section 19 of the Act of 1997 is amended by inserting the following subsection after subsection (4):

Amendment of section 19 of Act of 1997.

“(5) No payments shall be made under this section from the first day of January in any year unless and until—

(a) an annual statement of accounts and a copy of the auditor’s report is furnished in accordance with section 87 to the Standards in Public Office Commission, and

(b) the Standards in Public Office Commission has in accordance with section 88(4) notified the Minister for Public Expenditure and Reform that it is satisfied that the relevant annual statement of accounts complies with Part IX and the guidelines under section 89.”.

(2) *Subsection (1)* shall come into operation on the 31st day of December following the end of the period specified in subsection (3) of section 86 of the Act of 1997 in respect of the first accounts required to be audited under that section.

**41.**—The Act of 1997 is amended by inserting the following new Part after Part VIII:

Political parties — disclosure of accounts.

## “PART IX

### POLITICAL PARTIES — DISCLOSURE OF ACCOUNTS

Interpretation (Part IX).

83.—In this Part—

‘annual statement of accounts’ shall be construed in accordance with section 85;

‘Commission’ means the Standards in Public Office Commission;

‘financial year’ means a period of 12 months ending on 31 December;

‘guidelines’ means guidelines published by the Commission under section 89.

Duty to keep proper books of accounts.

84.—(1) The appropriate officer of a political party shall keep, or cause to be kept in such form, including electronic form, as may be set out in guidelines, all proper and usual books of accounts of the political party concerned.

(2) Books of accounts kept under subsection (1) shall—

(a) disclose at any time, with reasonable accuracy, the financial position of the political party at that time, and

(b) enable the appropriate officer to ensure that the annual statement of accounts complies with the guidelines.

(3) Books of accounts kept under subsection (1) shall be preserved by the appropriate officer for a period of not less than 6 years from the end of the financial year to which they relate.

(4) Where a political party ceases to be registered under section 25 of the Act of 1992 during the period of 6 years referred to in subsection (3), the obligation to ensure that books of accounts are preserved under that subsection shall continue to be discharged by the last appropriate officer of the political party unless the Commission consents in writing to the records being destroyed, or disposed of in some other manner.

Annual statement of accounts.

85.—(1) The appropriate officer shall prepare a statement of accounts (in this Part referred to as the ‘annual statement of accounts’) in respect of the political party concerned in respect of each financial year.

(2) The annual statement of accounts shall—

(a) comply with such requirements as to its form and contents as may be provided for in guidelines, and

(b) be approved by the executive committee or similar body elected by the party.

Annual audit of accounts.

86.—(1) The accounts of a political party in respect of a financial year shall be audited by a public auditor.

(2) The first accounts required to be audited under subsection (1) shall be in respect of the first financial year which commences after guidelines are published.

(3) An audit under this section shall be carried out by the end of the period of 6 months from the end of the financial year to which the relevant accounts relate.

(4) If it appears to the Commission that any accounts required to be audited under subsection (1) have not been duly audited within the period specified in subsection (3), the Commission may appoint a public auditor to audit the accounts.

(5) The expenses incurred in the carrying out of an audit by a person appointed under subsection (4), including the auditor's remuneration, may be recovered by the Commission as a simple contract debt in any court of competent jurisdiction from the political party concerned.

(6) In this section 'public auditor' means a public auditor for the purposes of the Industrial and Provident Societies Acts 1893 to 1978 and the Friendly Societies Acts 1896 to 1977.

Annual statement of accounts etc. to be furnished to Commission.

87.—(1) The appropriate officer shall, no later than the end of the period provided for in section 86(3), furnish to the Commission—

(a) the annual statement of accounts, and

(b) a copy of the auditor's report (unless the auditor was appointed by the Commission under section 86(4)),

of the political party concerned.

(2) The Commission may at the request of the appropriate officer, by written notice extend the period specified in subsection (1) by such further period, not exceeding 14 days, as it considers appropriate.

(3) Documents furnished to the Commission under this section shall be kept by the Commission for such period as it thinks fit.

Review by Commission.

88.—(1) The Commission shall consider every annual statement of accounts and auditor's report furnished to it under section 87 and, where it considers it appropriate to do so, shall furnish a report in writing to the Chairman of the Dáil on any matter arising in relation to such statement or report.

(2) Where the Commission, following consideration by it of an annual statement of accounts furnished to it under section 87, finds a minor error or omission in the statement, the Commission shall furnish to the appropriate officer by whom the statement was furnished details of the error or omission, as the case may be, and the Commission shall inform the appropriate officer that he or she may correct the error or make good the omission within the period of 14 days from the date on which the notification issued to the appropriate officer concerned.

(3) (a) Where the Commission, following consideration by it of an annual statement of accounts furnished to it under section 87, is of the opinion that the statement of accounts does not comply with the guidelines, the Commission shall furnish to the appropriate officer a written notice containing details of the non-compliance and the Commission shall inform the appropriate officer that he or she may furnish comments on the matter to the Commission within 14 days from the date on which the notice issued to the appropriate officer and that any such comments will be considered by the Commission before considering the matter further.

(b) Where the appropriate officer furnishes to the Commission his or her comments on the matter referred to in the notice furnished under paragraph (a) within the period referred to in that paragraph, the Commission shall have regard to the said comments.

(c) Where, following consideration of any comments received by the Commission under paragraph (a), or where the appropriate officer fails to make any comments under that paragraph, and the Commission continues to be of the opinion that there may have been non-compliance with the guidelines it shall report the matter (together with any relevant document or other thing in its possession) to the Minister for Public Expenditure and Reform and the Chairman of the Dáil.

(4) Where the Commission is satisfied that the annual statement of accounts complies with this Part and with the guidelines, the Commission shall notify the Minister for Public Expenditure and Reform accordingly.

(5) The Commission may make such inquiries as it considers appropriate and may require any

person to furnish any information, document or thing in the possession or procurement of the person which the Commission may require for the performance of its functions under this Part.

(6) Where the appropriate officer fails to comply with section 87, the Commission shall—

- (a) furnish a statement to that effect to the Chairman of the Dáil and the Minister for Public Expenditure and Reform, and
- (b) publish details of the non-compliance on the Commission's website.

Guidelines.

89.—(1) For the purpose of providing practical guidance to political parties with respect to keeping proper books of accounts and preparing the annual statement of accounts and auditor's report, the Commission shall prepare and publish guidelines.

(2) Before publishing guidelines under this section, the Commission—

- (a) shall obtain the consent of the Minister,
- (b) may publish in such manner as the Commission considers appropriate a draft of the guidelines and shall give persons 28 days from the date of publication of the draft guidelines within which to make written representations to the Commission in relation to the draft guidelines, or such further period, not exceeding 28 days, as the Commission in its absolute discretion thinks fit, and
- (c) following consultation and, where relevant, having considered the representations, if any, made, shall submit the draft guidelines to the Minister for his or her consent to its publication under this section, with or without modification.

(3) Where the Commission publishes guidelines, it shall publish a notice of such publication in *Iris Oifigiúil* and that notice shall—

- (a) identify the guidelines,
- (b) specify the matters relating to the books of accounts and the annual statement of accounts in respect of which the guidelines are published, and
- (c) specify the date on which the guidelines shall come into operation.

(4) The Commission may, with the consent of the Minister, and following consultation with any other person or body that the Commission considers appropriate or that the Minister directs, amend or revoke any guidelines prepared and published by it under this section.

(5) Where the Commission amends or revokes guidelines published under this section, it shall publish notice of the amendment or revocation, as the case may be, in *Iris Oifigiúil*.

(6) The Commission shall, as soon as practicable after it publishes guidelines—

(a) furnish a copy of the guidelines, and where guidelines have been amended, a copy of the guidelines so amended, to each political party, and

(b) make available for public inspection, without charge, at its principal office during normal working hours and on the Commission's website—

(i) a copy of the guidelines, and

(ii) where guidelines have been amended, a copy of the guidelines so amended.

Public inspection of annual statements of accounts.

90.—As soon as reasonably practicable after receiving an annual statement of accounts and auditor's report under section 87 the Commission shall make a copy of the statement and report available for public inspection, without charge, at its principal office during normal working hours and on the Commission's website.”.

## PART 6

### STATE FUNDING OF POLITICAL PARTIES AND GENDER BALANCE

Amendment of section 17 of Act of 1997.

**42.**—Section 17 of the Act of 1997 is amended—

(a) in subparagraph (i) of subsection (2)(b) by substituting:

(i) “general increase or decrease” for “general increase”, and

(ii) “shall be increased or decreased” for “shall be increased”,

(b) in subsection (4)—

(i) by substituting the following paragraphs for paragraphs (b) and (c):

“(b) the name of each candidate elected,



- (c) the name of each candidate who was not elected to whom the greatest number of votes credited at any stage of the counting of votes exceeds one quarter of the quota, and”,

and

- (ii) by inserting the following new paragraph after paragraph (c):

“(d) the gender of each candidate.”,

and

- (c) by inserting the following subsection after subsection (4A) (inserted by section 50(c)(iv) of the Act of 2001):

“(4B) (a) Payments calculated in accordance with this Part shall be reduced by 50 per cent, unless at least 30 per cent of the candidates whose candidatures were authenticated by the qualified party at the preceding general election were women and at least 30 per cent were men.

- (b) Paragraph (a)—

- (i) comes into operation on the polling day at the general election held next after *section 42* of the *Electoral (Amendment) (Political Funding) Act 2012* comes into operation, and

- (ii) ceases to have effect on the polling day at the general election held next after the expiration of 7 years from the polling day specified in subparagraph (i).

- (c) Payments calculated in accordance with this Part shall be reduced by 50 per cent, unless at least 40 per cent of the candidates whose candidatures were authenticated by the qualified party at the preceding general election were women and at least 40 per cent were men.

- (d) Paragraph (c) comes into operation on the day after the day on which paragraph (a) ceases to have effect.”.

**43.**—Section 46 (amended by section 1(a) of the Electoral (Amendment) Act 2007) of the Act of 1992 is amended by substituting the following subsection for subsection (3):

Amendment of section 46 of Act of 1992.

“(3) Each nomination paper shall state the names (the surname being stated first), the address, the occupation (if any) and the gender of the candidate.”.

**44.**—Section 127 of the Act of 1992 is amended in subsection (1) by inserting “, of the gender of each candidate” after “in the case of a contested election”.

Amendment of section 127 of Act of 1992.