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## Introduction

1. These Guidelines, for the presidential election on 22 October 2004, have been published by the Standards in Public Office Commission (the Standards Commission) under section 4, as amended, of the Electoral Act, 1997. The other relevant Acts of the Oireachtas are the Electoral (Amendment) Acts, 1998, 2001, 2002 and 2004. The Electoral Act, 1997, as amended, is referred to throughout these guidelines as "the Electoral Acts".
2. The Guidelines cover the main requirements of the above legislation relating to:
  - disclosure of political donations;
  - limits on the value of donations which may be accepted;
  - prohibited donations;
  - limits on election spending;
  - reimbursement to qualified candidates of up to €260000.00 of their election expenses.

3. The Standards Commission was established in December 2001 by the Standards in Public Office Act, 2001. [It replaced the Public Offices Commission which was established in November 1995 by the Ethics in Public Office Act, 1995.] The members of the Standards Commission are:

The Hon. Mr. Justice M. P. Smith, Judge of the High Court, Chairman of the Standards Commission,  
Mr. John Purcell, Comptroller and Auditor General,  
Ms. Emily O'Reilly, Ombudsman,  
Mr. Kieran Coughlan, Clerk of Dáil Éireann,  
Ms. Deirdre Lane, Clerk of Seanad Éireann, and  
Mr. Liam Kavanaugh, a former member of Dáil Éireann.

The Standards Commission has a permanent Secretariat which is located at 18 Lower Leeson Street, Dublin 2.

4. Under the legislation it is primarily the presidential election agents of candidates who have duties and responsibilities at the presidential election. There are certain duties attaching to candidates which relate to the appointment of a presidential election agent and to the acceptance of donations and the incurring of election expenses by the candidate prior to the appointment of his/her presidential election agent.
5. The legislation imposes obligations on "third parties" receiving political donations in relation to the presidential election and on political parties and "other persons" who may incur election expenses promoting or opposing a candidate at the presidential election. The legislation also

imposes obligations on publishers of newspapers, magazines, etc., with regard to the acceptance of advertisements in relation to the presidential election.

6. The legislation is quite technical and complex. The Standards Commission is required to publish guidelines and give advice on how it works in practice. The legislation requires that a person must act in accordance with guidelines or advice published or given by the Standards Commission unless, by so doing, they would be contravening another provision of the legislation. Advice is given either in writing, including by electronic mail, or by responding to telephone enquiries.
7. If a person is in any doubt about any aspect of the legislation, he or she should contact the Standards Commission Secretariat. The Standards Commission recommends that advice should be sought immediately if a matter arises about which there is uncertainty. By doing so, it is less likely that the issue will cause a difficulty later. The Standards Commission Secretariat will be available before, during and after the presidential election to help resolve any difficulties that may arise.
8. The Standards Commission Secretariat can be contacted at the telephone numbers listed on the inside cover page. Mobile telephone numbers have been included in order that contact may be made outside normal office hours to answer any urgent queries. Please use this outside hours facility sparingly.
9. The Standards Commission recommends that all parts of these Guidelines should be read by each person who has duties and obligations under the legislation, or who is otherwise involved in the presidential election. The Guidelines have been written in the clearest possible terms to assist understanding.
10. Failure to comply with certain provisions of the legislation is a criminal offence. The most serious offence (knowingly furnishing a false or misleading post-election donation or spending statement) is punishable by a fine of up to €25,394.76 and/or imprisonment for up to 3 years.
11. The Guidelines reflect the legal position as it applies at the time of going to print, i.e. September 2004.
12. Tá leagan Gaeilge de na treoirínte seo ar fáil.

## **Chapter 1 - Role of the presidential election agent**

### **Appointment of a presidential election agent**

- 1.1 Before incurring any election expenses at a presidential election each candidate must appoint a presidential election agent. The candidate must, not later than the last day for receiving nominations (1 October 2004), notify in writing the name and address of his/her presidential election agent to the presidential returning officer.
- 1.2 A candidate may appoint himself/herself as presidential election agent. If, by the last date for receiving nominations (1 October 2004), a candidate has not notified the presidential returning officer of the appointment of a presidential election agent, the candidate will be deemed to have appointed himself/herself as presidential election agent. In such circumstances the candidate will be responsible for making the required statutory returns to the Standards Commission.
- 1.3 Candidates should give careful consideration to the appointment of a presidential election agent. The presidential election agent should be comfortable with the handling of money and keeping of accounts. The presidential election agent must maintain proper records of all donations received by the candidate and transactions relating to spending on the candidate's presidential election campaign. He/she must retain receipts, invoices or vouchers for inspection, and for public display, by the Standards Commission.
- 1.4 A candidate may at any time revoke the appointment of a presidential election agent. If, before the presidential election Donation Statement and Election Expenses Statement have been furnished to the Standards Commission, the appointment of a presidential election agent is revoked or the presidential election agent dies or resigns, the candidate is immediately required to notify the presidential returning officer in writing of the name and address of the new presidential election agent.
- 1.5 When a candidate appoints a presidential election agent it is the duty of the candidate to provide the presidential election agent with details of election expenses incurred (along with relevant invoices, receipts or vouchers) before the appointment of the presidential election agent. To enable the presidential election agent to complete the required Donation Statement, a candidate is also expected to provide the presidential election agent with details of any donations received by the candidate in relation to the election.

### **The presidential election agent**

- 1.6 As stated in the introduction to these Guidelines, it is the presidential election agents who have the primary duties and responsibilities with regard to the acceptance of donations and the incurring of election expenses at a presidential election.

- 1.7 The presidential election agent is the key link for the Standards Commission at the presidential election in relation to donations received and expenditure incurred on the candidate's behalf at the presidential election. A presidential election agent should be comfortable with the handling of money and the keeping of accounts. He/she must have an office in the State to which claims, notices, writs, summonses and other documents relating to the presidential election may be sent.
- 1.8 A presidential election agent, once appointed, is responsible for keeping a record of all donations received by the candidate including prohibited donations. The requirements attaching to the acceptance and disclosure of donations are set out in Chapter 2 below.
- 1.9 The presidential election agent is also responsible for keeping a record of election expenses incurred on the candidate's behalf at the election. Chapter 3 below sets out the obligations attaching to presidential election agents in that regard.

## Chapter 2 - Donations to candidates at a presidential election

### What is a donation?

- 2.1 A donation to a candidate at a presidential election is defined as meaning any contribution given by any person to a candidate at a presidential election for the purpose of promoting the election of the candidate at the election or otherwise affecting the outcome of that election.
- 2.2 There are a number of important words in the definition of a donation to a candidate given above.

#### (a) **Donation**

This includes:

- (i) a donation of money (including money given by a political party to a candidate at the election);
- (ii) a donation of property or goods;
- (iii) the free use of property or goods;
- (iv) a free supply of services;
- (v) the difference between the commercial price and the (lower) price charged for property, goods or services;
- (vi) a donation received by way of a contribution made to the net profit from a fund-raising event organised for the benefit of a candidate. (This is explained in greater detail in Appendix 2 to these Guidelines.)

#### (b) **Promoting the election of a candidate at a presidential election or otherwise affecting the outcome of the election means:**

- (i) promoting or opposing, directly or indirectly, the election of a candidate or soliciting votes for or against a candidate;
- (ii) presenting the policies or a particular policy of a candidate or the views of a candidate on any matter connected with the election or the comments of a candidate with regard to the policy or policies of a candidate at the election or otherwise;
- (iii) otherwise influencing the outcome of the election.

**(c) Person**

This can be:

- (i) an individual;
- (ii) a body corporate (and any subsidiary thereof, e.g. a public or private company). A body corporate and any of its subsidiaries shall be deemed to be the one person;
- (iii) an unincorporated body of persons e.g. a political party, a partnership, a residents association, a lobby group.

**(d) A political party** means a political party registered in the Register of Political Parties in accordance with section 25 of the Electoral Act, 1992, as a party organised to contest a Dáil election or a European Parliament election or a local election or all or any combination of such elections.

- 2.3 Donations with a value, or an aggregate value from the same person, of more than €634.87 are required to be disclosed by the presidential election agent in the Donation Statement to be furnished by him/her to the Standards Commission after the election.
- 2.4 If the same person makes more than one donation to the same candidate in relation to the presidential election, the values of the donations must be aggregated and treated as a single donation for the purposes of observing both the disclosure and the maximum acceptance limits (see paragraph 2.11 below) applying to donations to candidates at a presidential election.
- 2.5 If more than one member of the same family, or other group, make donations to the same candidate, it must be clear that these are separate donations from each of the individuals involved. Otherwise, the values of the donations must be aggregated and treated as a single donation.
- 2.6 A donation made to a candidate through an intermediary, agent or other person acting for the candidate will be deemed to be a donation made to the candidate.

**What is not a donation?**

- 2.7 Items not regarded as donations to a presidential candidate include:
- (i) free post service provided to a candidate under section 32 of the Presidential Elections Act, 1993 (i.e. Litir um Thoghacán/election address);

- (ii) any payment, service or facility provided to the candidate out of public funds or moneys provided by an institution of the European Communities or other intergovernmental organisation to which the State is a party, pursuant to specified legislation, by virtue of the candidate being:

*a former or retiring President;*

*a representative in the European Parliament;*

*a member of the Dáil or Seanad;*

*the holder of a qualifying office or position;*

*the holder of an elective or other public office; or*

*a member of, delegate to or representative in a body established by or under an agreement or arrangement to which the State is a party;*

- (iii) a free service provided by an individual, including use of the individual's motor vehicle or home equipment (e.g. personal computer and printer) or private telephone, where the service is not part of the individual's work carried out under a contract of employment or, where the individual is self-employed, in the course of the individual's business or in the practice of the individual's profession;
- (iv) a service provided at an election by an individual in the employment of a political party, including use of the individual's motor vehicle, where the employee's remuneration is paid out of party resources or out of public funds and where the employee is not in receipt of any reward or benefit in kind other than his or her normal remuneration (including recoupment of expenses) for that service;
- (v) normal media coverage and the **transmission** on radio or television of a broadcast on behalf of the candidate; [This does not cover any production, or other, costs associated with a transmission on radio or television.]
- (vi) election expenses incurred by a political party on behalf of a candidate at a presidential election. This means that if a political party incurs expenses promoting a candidate at a presidential election, such expenses will not be regarded as a donation to the candidate. If, however, a political party gives money to a candidate at a presidential election, this will be regarded as a donation to the candidate and is subject to the disclosure and other limits applying.

## **Political donations account**

- 2.8 The legislation requires that a political donations account must be opened if a candidate or a presidential election agent receives a monetary donation exceeding €126.97. A political donations account is an account in a financial institution in the State which is used for the purpose of crediting and debiting monetary donations. The following rules apply in this regard:

- (i) where a monetary donation exceeding €126.97 is received by a candidate before the appointment of a presidential election agent, the candidate must open a political donations account and lodge to the account that first donation and any further monetary donations (of whatever value) received by him/her before the appointment of his/her presidential election agent;
- (ii) where a monetary donation exceeding €126.97 is received by a candidate or his/her presidential election agent after the appointment of the presidential election agent, the presidential election agent must open a political donations account and lodge to the account that first donation and any further monetary donations, of whatever value, received by the candidate or the presidential election agent;

*It is possible, therefore, that both the candidate and the presidential election agent will be required to open a political donations account for the presidential election. Where this is the case, all monetary donations, of whatever value, received by the candidate or the presidential election agent, after the opening of the presidential election agent's political donations account, should be lodged to the presidential election agent's account.*

- (iii) the political donations account should be separate from any other personal account held by the candidate or the presidential election agent;
- (iv) if the candidate and/or the presidential election agent already operates a political donations account, a separate political donations account for the purpose of crediting and debiting monetary donations in relation to the presidential election should be opened;
- (v) a credit union is not regarded as a "financial institution" for the purposes of the legislation.

## **Prohibited donations**

### *Anonymous donations*

- 2.9 A candidate at a presidential election must not accept a donation exceeding a value of **€126.97** unless the name and address of the donor are known to the candidate.
- 2.10 If an anonymous donation is received by a candidate, the presidential election agent is required, when furnishing his/her Donation Statement, to provide details of the anonymous donation(s) received and to remit any such donation(s), or the value thereof, to the Standards Commission.

### *Donations in excess of the prescribed limit*

- 2.11 A candidate or his/her presidential election agent is prohibited from accepting, in a particular year, directly or through an intermediary, a donation the value of which exceeds **€2,539.48**. Where the same person makes donations to a candidate and/or his/her presidential election agent in a particular year, the values of the donations must be aggregated for the purpose of observing the maximum limit. Donations of **money** from branches or other subsidiary organisations of a political party (including party headquarters) must be aggregated for the purpose of observing the maximum limit and be treated as a single donation from the party.
- 2.12 Where a donation in excess of the prescribed limit is received by a candidate or a presidential election agent **after** the appointment of the presidential election agent, the presidential election agent must notify the Standards Commission within 14 days of its receipt and remit the donation (or the value thereof), or that part of a monetary donation which is over the limit, to the Standards Commission. As an alternative, the presidential election agent may, within 14 days of its receipt, return the donation, or that part of a monetary donation which is over the limit, to the donor and keep a written record of its return for the purpose of it being furnished to the Standards Commission, if required.
- 2.13 If donations in excess of the prescribed limit are received by a candidate **before** the appointment of his/her presidential election agent the candidate must provide the presidential election agent with details of all such donations together with any other relevant document or information. The presidential election agent will then be required to make the necessary return to the Standards Commission.

### *"Foreign" donations*

- 2.14 A candidate or his/her presidential election agent is prohibited from accepting, directly or through an intermediary, a "foreign" donation. A "foreign" donation is a donation of any value given by an individual, other than an Irish citizen, who resides outside the island of Ireland or by a body corporate or unincorporated body of persons which does not keep an office in the island of Ireland from which the carrying on of one, or more, of its principle activities is directed.
- 2.15 Where a "foreign" donation is received by a candidate or a presidential election agent **after** the appointment of the presidential election agent, the presidential election agent must notify the Standards Commission within 14 days of its receipt and remit the donation (or the value thereof) to the Standards Commission. As an alternative, the presidential election agent may, within 14 days of its receipt, return the donation to the donor and keep a written record of its return for the purpose of it being furnished to the Standards Commission, if required.

- 2.16 If a "foreign" donation is received by a candidate **before** the appointment of his/her presidential election agent, the candidate must provide the presidential election agent with details of all such donations together with any other relevant document or information. The presidential election agent will then be required to make the necessary return to the Standards Commission.
- 2.17 **Failure to notify, remit or return, as appropriate, a prohibited donation referred to above is an offence.**

## **Furnishing of statutory documentation in relation to receipt of donations**

### *Donation statement*

- 2.18 Not later than the 56th day after polling day (17 December 2004), the presidential election agent of each candidate must furnish to the Standards Commission a Donation Statement indicating whether, in relation to the election, the candidate received a donation valued in excess of €634.87, including donations received at any time before the date of the order appointing polling day (13 September 2004 ). The name, description and postal address of the person by, or on whose behalf, a donation was made must be disclosed in the Donation Statement.
- 2.19 The Donation Statement will be in a form determined by the Standards Commission. The Donation Statement must be accompanied by a Statutory Declaration in which the presidential election agent confirms that the Donation Statement is correct in every material respect and that he/she has taken all reasonable action in order to be satisfied as to the accuracy of the statement.
- 2.20 The Standards Commission can request additional information from a presidential election agent in relation to his/her Donation Statement. Where such additional information is requested, it must be in a form determined by the Standards Commission and may require to be accompanied by a Statutory Declaration.
- 2.21 Copies of Donation Statements and Statutory Declarations furnished by presidential election agents will be laid before both Houses of the Oireachtas and will be made available for public inspection at the offices of the Standards Commission and, in summary format, on the website of the Standards Commission.

### *Statement of a financial institution and certificate of monetary donations*

- 2.22 If the candidate or the presidential election agent, or both, was required to open a political donations account, the presidential election agent will be required to furnish a statement(s) from the financial institution(s) in which the account(s) was opened specifying the transactions that took place in relation to the account(s) during the period beginning on the date of opening of the account(s) and ending on polling day.

- 2.23 The statement(s) from the financial institution(s) must be accompanied by a Certificate of Monetary Donations signed by the presidential election agent and stating that all monetary donations received during the period from the opening of the account(s) up to polling day were lodged to the account(s) and that all amounts debited from the account(s) were used for promoting the election of a candidate or to otherwise affect the outcome of the election.
- 2.24 The Certificate of Monetary Donations will be in a form determined by the Standards Commission and will be accompanied by a Statutory Declaration where the presidential election agent will confirm that, to the best of his/her knowledge and belief, the Certificate is correct in every material respect and that the presidential election agent has taken all reasonable action to ensure that this is the case. The Certificate of Monetary Donations, Statutory Declaration and statement(s) from the financial institution(s) must be furnished to the Standards Commission by 17 December 2004.
- 2.25 The Standards Commission will retain all statements from financial institutions and the associated Certificates of Monetary Donations and Statutory Declarations furnished to it by presidential election agents. Information from these documents will not be disclosed unless as a result of a Court Order or if required in relation to an investigation being conducted by the Standards Commission.



## **Chapter 3 - Election expenses incurred on behalf of a candidate at a presidential election**

### **Role of the presidential election agent with regard to election spending**

- 3.1 The main function of the presidential election agent with regard to election spending is to authorise and control spending during the course of the campaign. The presidential election agent is the only person who may incur expenditure or make payments on behalf of the candidate.
- 3.2 The presidential election agent may authorise other persons to incur expenditure or make payments within specified financial limits. Expenditure by authorised persons must be accounted for by the presidential election agent. Details of authorised persons, including the amount of expenses they have incurred, must be included in the Election Expenses Statement which the presidential election agent is required to furnish to the Standards Commission after the election.

### **Spending limit at the presidential election**

- 3.3 The spending limit for the presidential election is set out in Statutory Instrument No. 441 of 2004 (Electoral Act 1997 (Section 53) Order 2004). The limit per candidate, inclusive of VAT, is **€1,300,000**. It is an offence for a presidential election agent, either directly or through any other person, to exceed the statutory spending limit (see paragraph 6.3 below). In addition, where a presidential election agent has exceeded the statutory spending limit, a person may petition the High Court to set aside the result of the election.

### **What are election expenses?**

- 3.4 The legislation provides that "election expenses" are those, and only those, set out in the definition of election expenses at Appendix 1 to these Guidelines, which are incurred in the provision of property, goods or services for use at a presidential election **during the election period** in order:
- (i) to promote or oppose, directly or indirectly the election of a candidate or to solicit votes for or against a candidate,
  - (ii) to present the policies or a particular policy of a candidate or the views of a candidate on any matter connected with the election or the comments of a candidate on the policy or policies of another candidate at the presidential election, or
  - (iii) otherwise to influence the outcome of the election.

3.5 Presidential election agents should note the following:

- (i) supplies of property, goods or services free or below cost (i.e. benefits-in-kind), as well as being donations to the candidate, are also election expenses which must be authorised by the presidential election agent and must be accounted for at their commercial price in the Election Expenses Statement. An example might be where a printer agrees to provide, for no charge, election literature which would normally cost €1,500. This supply of material must be authorised and accounted for at its commercial price less any normal discount that might be available;
- (ii) where goods, property or services, the costs of which are met out of public funds, are used for election purposes during the election period, the costs must be accounted for as election expenses by the presidential election agent.

### **The election period**

3.6 The election period is from the date of the order appointing polling day up to polling day (13 September 2004 to 22 October 2004), both days included. Presidential election agents will be required to account for all expenses incurred on goods, property or services (including benefits-in-kind) for use at the election during this period.

### **What are not election expenses?**

3.7 Items which are not regarded as election expenses include:

- (i) the cost of purchasing copies of the register of electors;
- (ii) the reasonable living expenses (including accommodation) of a candidate and volunteers working on his/her behalf. Under this heading, in addition to accommodation costs, spending of up to **€50 per person per day** on refreshments, etc., is permitted and does not have to be accounted for. It is expected that presidential election agents will exercise reasonable control over this expenditure and will take steps to ensure that participants are aware of the position;
- (iii) any sum disbursed by any individual out of the individual's own resources for any minor expenses (not exceeding €12.97 in any one payment) lawfully incurred in relation to the presidential election if the said sum is not repaid to the person;
- (iv) election expenses incurred at a previous Dáil, European Parliament or local election which were disclosed in an Election Expenses

Statement furnished to the Standards Commission or to a local authority;

- (v) free post service provided to a candidate under section 32 of the Presidential Elections Act, 1993 (i.e. Litir um Thoghcán/election address);
- (vi) a free service provided by an individual, including use of the individual's motor vehicle or home equipment (e.g. personal computer and printer) or private telephone, where the service is not part of the individual's work carried out under a contract of employment or, where the individual is self-employed, in the course of the individual's business or in the practice of the individual's profession;
- (vii) a service provided at a presidential election by an individual in the employment of a political party, including use of the individual's motor vehicle, where the employee's remuneration is paid out of party resources or out of public funds and where the employee is not in receipt of any reward or benefit in kind other than his or her normal remuneration (including recoupment of expenses) for that service. Where overtime payments are normally paid to an employee of a political party for working additional hours, this is regarded as "normal remuneration" and is not regarded as an election expense;
- (viii) normal media coverage and the **transmission** on radio or television of a broadcast on behalf of a candidate or a political party. This does not cover any production, or other, costs associated with a transmission on radio or television;
- (ix) the services of an accountant, or other person, (whether paid or not) employed for the **specific purpose** of ensuring compliance with the requirements of the legislation;

### **Payment of invoices to suppliers**

- 3.8 Claims for payment of election expenses from suppliers must be received by the presidential election agent within 45 days after polling day (i.e. by 6 December 2004). Claims received after this date cannot be paid by the presidential election agent. This is provided for in the legislation. To avoid disputes, presidential election agents should advise suppliers of this requirement. Even though such claims cannot be paid, they are still regarded as election expenses and must be accounted for in the Election Expenses Statement furnished by the presidential election agent to the Standards Commission.

### **Election expenses statement**

- 3.9 Shortly after the presidential election, the Standards Commission will send to presidential election agents an Election Expenses Statement and Statutory Declaration

form. On this form, the presidential election agent must disclose to the Standards Commission details of all expenses incurred and payments made by, or on behalf of, the presidential election agent in relation to the election.

- 3.10 The completed Election Expenses Statement must be furnished to the Standards Commission within 56 days after polling day (i.e. by 17 December 2004). The Standards Commission Secretariat will be available to provide advice and assistance to presidential election agents in completing the Election Expenses Statement form.
- 3.11 The Election Expenses Statement will include a Statutory Declaration to be made by the presidential election agent to the effect that the Election Expenses Statement is correct in every material respect and that the presidential election agent has taken all reasonable action in order to be satisfied as to the accuracy of the statement.
- 3.12 Election expenses incurred at the presidential election by each of the following are subject to the statutory spending limit and must be accounted for by the presidential election agent in his/her Election Expenses Statement:
- election expenses incurred by the candidate prior to the appointment of a presidential election agent;
  - election expenses incurred by the presidential election agent;
  - election expenses incurred by persons authorised by the presidential election agent;
  - election expenses incurred by a political party which supports the candidate;
  - election expenses incurred by a body which was established, for the purpose of incurring election expenses, by or on behalf of a candidate or by or on behalf of a political party which supports the candidate;
  - election expenses incurred by a body which is a member of or is a branch or subsidiary organisation of a political party which supports the candidate;
  - election expenses incurred by a body which is effectively controlled by the candidate or a political party which supports the candidate or is or appears to be so connected with or associated with the candidate or a political party which supports the candidate that a reasonable person would believe that it is controlled or substantially influenced by the candidate or political party.
- 3.13 The following must also be included in the presidential election agent's Election Expenses Statement:
- i) details of all supplies of property, goods or services used to promote the election of a candidate during the election period which were provided free or below cost (i.e. benefits-in-kind);
  - ii) details of any disputed claims for payment;
  - iii) information concerning late claims for payment (i.e. claims received more than 45 days after polling day).
- 3.14 The Standards Commission can request additional information from a presidential election agent in relation to his/her Election Expenses Statement. Where such additional information is requested, it must be provided in a form determined by the Standards Commission and may require to be accompanied by a Statutory Declaration.

## **Supporting documentation**

- 3.15 Every payment of election expenses which exceeds €126.97 must be supported by an invoice, receipt or voucher stating the particulars of the transaction to which it relates. Such invoices, receipts or vouchers must be included with the Election Expenses Statement. The Standards Commission also reserves the right to request any invoice, receipt or voucher for an item of expenditure valued at less than €126.97 appearing in an Election Expenses Statement.
- 3.16 All invoices, receipts or vouchers should, therefore, be retained by the presidential election agent and not the candidate. The candidate must provide the presidential election agent with receipts, invoices vouchers relating to election expenses that were incurred before the appointment of the presidential election agent. A candidate who fails to do so shall be guilty of an offence.



## Chapter 4 - Reimbursement of a candidate's election expenses

- 4.1 In order to qualify for a reimbursement of election expenses at a presidential election, a candidate must either:
- have been elected; or,
  - if not elected, have exceeded one quarter of the quota at any stage of the counting of votes at the election.
- 4.2 Statutory Instrument No. 442 of 2004 (Presidential Election (Reimbursement of Expenses) Regulations 2004) provides that the maximum amount which may be reimbursed to a candidate is the lesser of **€260,000** or the actual amount of the election expenses incurred on the candidate.
- 4.3 Reimbursements of election expenses are paid to candidates by the Department of Finance. A reimbursement may only be paid if the Standards Commission has:
- certified to the Minister for Finance that the candidate's presidential election agent has furnished an Election Expenses Statement and a Statutory Declaration to the Standards Commission;
  - certified to the Minister for Finance that the Election Expenses Statement was completed in accordance with the Standards Commission's Guidelines for the presidential election;
  - notified to the Minister for Finance details of the amount of the actual expenses incurred by the candidate.
- 4.4 A Reimbursement Application form will issue to a qualified candidate when the Standards Commission is satisfied that all of the statutory documentation required has been received.



## Chapter 5 - Third parties, "other persons" and publishers

### What is a donation to a third party at a presidential election?

5.1 A donation to a third party at a presidential election means any contribution given by any person to a third party for the purpose of promoting the election of a candidate at the presidential election or otherwise affecting the outcome of that election.

5.2 There are a number of important words in the definition of a donation to a third party at a presidential election given above:

(a) A **third party** means any person other than a political party registered in the Register of Political Parties under part III of the Electoral Acts, 1992, or a candidate at the presidential election, who, in any particular year, accepts a donation the value of which exceeds €126.97.

(b) **Donation**

This includes:

- (i) a donation of money;
- (ii) a donation of property or goods;
- (iii) the free use of property or goods;
- (iv) a free supply of services;
- (v) the difference between the commercial price and the (lower) price charged for property, goods or services;
- (vi) a donation received by way of a contribution made to the net profit from a fund-raising event organised for the benefit of raising funds for a candidate at a presidential election. (This is explained in greater detail in Appendix 2.)

(c) **Promoting the election of a candidate at a presidential election or otherwise affecting the outcome of the election means:**

- (i) promoting or opposing, directly or indirectly, the election of a candidate or soliciting votes for or against a candidate;
- (ii) presenting the policies or a particular policy of a candidate or the views of a candidate on any matter connected with the election or the comments of a candidate with regard to the policy or policies of a candidate at the election or otherwise;
- (iii) otherwise influencing the outcome of the election.

**(d) Person**

This can be:

- (i) an individual;
- (ii) a body corporate (and any subsidiary thereof, e.g. a public or private company). A body corporate and any of its subsidiaries will be deemed to be the one person;
- (iii) an unincorporated body of persons e.g. a political party, a partnership, a residents association, a lobby group.

5.3 If the same person makes more than one donation to a third party in relation to a presidential election, the values of the donations must be aggregated and treated as a single donation.

**Registration of third parties**

5.4 As soon as possible after receiving a donation valued in excess of €126.97 and before incurring any expenses or, as the case may be, any further expenses for the purpose of promoting the election of a candidate at a presidential election or otherwise affecting the outcome of a presidential election, a third party must submit the following, in writing, to the Standards Commission:

- (a) the name and address of the third party and the name and address of the "responsible person", or each "responsible person", in relation to the third party (*a "responsible person" is the person(s) responsible for the organisation, management or financial affairs of the third party*) ,
- (b) a statement of the nature, purpose and estimated amount of the donations to, and proposed expenses of, the third party in any year, and
- (c) an indication of the third party's connection, if any, with any political party or candidate at the election

**Political donations account**

5.5 Where a third party receives a monetary donation of more than €126.97 it is required to open and maintain an account in a financial institution in the State and lodge to the account that first donation and any further monetary donations, of whatever value, received by the third party in relation to the presidential election.

- 5.6 If a third party is already operating a political donations account, it will be required to open a separate account specifically for donations received in relation to the presidential election.
- 5.7 A third party at a presidential election is required, not later than 56 days after polling day at the election (i.e. by 17 December 2004), to furnish to the Standards Commission a statement provided by the financial institution where the third party has opened the political donations account for the presidential election. The statement must specify the transactions that took place in relation to the account during the period from the date on which the account was opened up to and including polling day.
- 5.8 The statement from the financial institution must be accompanied by a Certificate of Monetary Donations signed by the responsible person of the Third Party in which he/she certifies that all monetary donations received from the date of opening of the account up to polling day were lodged to the account and that all amounts debited from the account were used for promoting the election of a candidate or to otherwise affect the outcome of the presidential election.
- 5.9 The Certificate of Monetary Donations will be in a form determined by the Standards Commission and will be accompanied by a Statutory Declaration where the "responsible person" of the third party will confirm that, to the best of his/her knowledge and belief, the Certificate is correct in every material respect and that the person has taken all reasonable action to ensure that this is the case.
- 5.10 The Standards Commission retains all statements from financial institutions and associated Certificates and Statutory Declarations furnished to it by third parties. Information from these documents will not be disclosed unless required by Court Order or if required in relation to an investigation being conducted by the Standards Commission.

## **Prohibited donations**

### *Anonymous donations*

- 5.11 Acceptance of an anonymous donation exceeding a value of €126.97 is prohibited. A donation is anonymous if a third party does not know the name and address of the donor.
- 5.12 If anonymous donations are received, the third party must include details of same when furnishing the statement from the financial institution and Certificate of Monetary Donations (referred to at paragraphs 5.7 and 5.8 above). The third party must also remit the donation(s) or the value thereof to the Standards Commission.

*Donations in excess of the prescribed limit*

- 5.13 A third party may not accept either directly or through an intermediary a donation the value of which exceeds **€6,348.49**. Where a person makes more than one donation to a third party in relation to the presidential election, the values of the donations must be aggregated for the purpose of observing the maximum limit.

5.14 Where a donation in excess of the prescribed limit is received by a third party, the third party must notify the Standards Commission within 14 days of its receipt and remit the donation (or the value thereof), or that part of a monetary donation which is over the limit, to the Standards Commission. As an alternative, the third party may, within 14 days of its receipt, return the donation, or that part of a monetary donation which is over the limit, to the donor and keep a written record of its return for the purpose of its being furnished to the Standards Commission, if required.

#### *"Foreign" donations*

5.15 A third party may not accept either directly or through an intermediary a donation of any value given by an individual, other than an Irish citizen, who resides outside the island of Ireland or by a body corporate or unincorporated body of persons which does not keep an office in the island of Ireland from which the carrying on of one, or more, of its principle activities is directed.

5.16 Where a "foreign" donation is received by a third party, the third party must notify the Standards Commission within 14 days of its receipt and remit the donation (or the value thereof) to the Standards Commission. As an alternative, the third party may, within 14 days of its receipt, return the donation to the donor and keep a written record of its return for the purpose of it being furnished to the Standards Commission, if required.

5.17 It is expected that the responsible person of the third party would ensure that the above requirements in relation to prohibited donations are complied with.

5.18 **Failure to notify, remit or return, as appropriate, a prohibited donation referred to above is an offence.**

#### **Incurring of election expenses at a presidential election by third parties and "other persons"**

5.19 As stated in Chapter 3 above, all election expenses incurred on a candidate's behalf at a presidential election agent must be incurred by the presidential election agent or by persons authorised by the presidential election agent. The legislation recognises, however, that third parties, as defined in paragraph 5.2(a) above, and other persons may wish to incur expenses at a presidential election and may not be authorised to do so by a presidential election agent. (It will be noted that the difference between other persons and third parties is that other persons, with the possible exception of political parties - see below, would not have received a donation valued in excess of €126.97.)

5.20 An "other person" is, therefore, in relation to a presidential election, a person, other than a presidential election agent or a person authorised to incur election expenses by a presidential election agent or a third party, who intends to incur election expenses at a presidential election and has **not** received a donation valued in excess of €126.97.

5.21 Before incurring any such expenses an "other person" must provide the following information to the Standards Commission:

- (i) the name, address and description of the person proposing to incur the expenses,
- (ii) a statement of the nature, purpose and estimated amount of such expenses, and
- (iii) an indication of the person's connection, if any, with any candidate or with any political party which supports a candidate at the election.

5.22 It should be noted that if a third party (as defined in paragraph 5.2(a) above) intends to incur election expenses at a presidential election, it must comply with the above requirements in addition to the requirement to register as a third party (as set out in paragraph 5.4 above).

5.23 The requirement to register as an "other person" also applies to a political party which intends to incur election expenses on behalf of a candidate at the election **and has not been authorised to do so by a presidential election agent**. As stated in Chapter 3 above (paragraph 3.12), where election expenses are incurred by a political party which supports the candidature of a candidate at a presidential election, the expenses are deemed to have been incurred on behalf of the candidate concerned and are subject, therefore, to the statutory expenditure limit at the election. This applies whether or not the expenses have been authorised by the presidential election agent of the candidate.

Such expenses must be accounted for by the candidate's presidential election agent in his/her Election Expenses Statement. It is essential, therefore, for a political party, if it intends to incur election expenses of behalf of a candidate **without being authorised to do so by the candidate's presidential election agent**, to notify the presidential election agent of the amount of election expenses it intends to incur. This would ensure that the presidential election agent is aware of all expenditure he/she will be required to account for at the election and will assist the presidential election agent in remaining within the statutory expenditure limit.

### **What are election expenses?**

5.24 For a definition of what are and what are not election expenses, see paragraphs 3.4 and 3.7, respectively, in Chapter 3 above.

### **Payment of invoices to suppliers**

5.25 Claims for payment of election expenses from suppliers must be received within 45 days after polling day which, in the case of a presidential election, is 6 December 2004. **Claims received after this date cannot be paid by a third party or an "other person"**. It is an offence to make a payment if the claim is received after the 45 days have elapsed. This is specifically provided for in the legislation. To avoid

disputes,

suppliers should be informed of this requirement when orders are being placed for property, goods or services. Even though such claims cannot be paid, they are still regarded as election expenditure and must be accounted for in the Election Expenses Statement (see below) furnished to the Standards Commission.

## **Election expenses statement**

- 5.26 Shortly after the presidential election, the Standards Commission will send to an "other person" and to any third party which has incurred election expenses, an Election Expenses Statement and Statutory Declaration form. On this form, the "other person" or third party must disclose to the Standards Commission details of all expenses incurred and payments made in relation to the presidential election.
- 5.27 The completed form must be received by the Standards Commission within 56 days after polling day (i.e. by 17 December 2004). The Standards Commission Secretariat will be available to offer assistance in completing the form.
- 5.28 The following must be included in the Election Expenses Statement:
- i) details of all election expenses incurred and payments made in relation to the presidential election;
  - ii) details of any disputed claims;
  - iii) details of any late claims for payment (i.e. claims received more than 45 days after polling day).
- 5.29 Invoices, receipts or vouchers for every payment of an election expense exceeding €126.97 must be included with the Election Expenses Statement. The Standards Commission reserves the right to request any invoice, receipt or voucher for an item of expenditure valued at less than €126.97 contained in an Election Expenses Statement.
- 5.30 The Election Expenses Statement and Statutory Declaration form furnished to the Standards Commission will be laid before both Houses of the Oireachtas and made available to the public for inspection and copying. Information relating to "other persons" and third parties, including the election expenses incurred by them, will be included in a report to the Chairman of Dáil Éireann and will be published on the website of the Standards Commission.

## **Requirements for publishers under section 52(9) of the Electoral**

**Act, 1997**

- 5.31 A publisher of a newspaper, magazine or other periodical publication must not publish any advertisement or notice in relation to a presidential election purporting to promote or oppose, directly or indirectly, the interests of a candidate at that election, unless requested to do so by one of the following people:

- a candidate at the election;
- a presidential election agent;
- a person authorised in writing by a candidate or presidential election agent; or
- an "other person" who produces to the publisher a certificate from the Standards Commission certifying that they have complied with the requirements outlined in paragraph 5.21 above.

5.32 These provisions of the legislation are not intended to prevent or restrict the lawful publication of any matter in relation to the presidential election in a newspaper or other publication, or the broadcast of such matter by radio or television, or the lawful expression of opinion on any matter of public interest by any person.



## Chapter 6 - Offences and penalties

### 6.1 *Offences and penalties applying to candidates at a presidential election:*

- It is an offence for the candidate to fail to furnish to the presidential election agent details of expenses incurred (including invoices, receipts or vouchers) before the presidential election agent was appointed, in sufficient time to enable the presidential election agent to carry out his/her duties.
- After a presidential election agent has been appointed, it is an offence for a candidate to incur election expenses unless authorised to do so by the presidential election agent. The penalty on conviction for such an offence is a fine not exceeding €1,269.74.

### 6.2 *Offences and penalties applying to presidential election agents:*

#### *Donations:*

- Failure to notify the Standards Commission of, or remit to the Standards Commission, an anonymous donation, referred to in paragraph 2.9 above, may result in a fine of up to €1,269.74.
- Failure to notify the Standards Commission of, or remit, as appropriate, to the Standards Commission, or return, as appropriate, to the donor, a prohibited donation referred to in paragraphs 2.11 or 2.14 above, may result in a fine of up to €1,269.74.
- Failure to furnish to the Standards Commission a Donation Statement and Statutory Declaration and (where required to) a Certificate of Monetary Donations and Statutory Declaration and a statement from a financial institution within the statutory deadline may result in a fine of up to €1,269.74. In addition, there can be an on-going fine of up to €126.97 per day for each day after a conviction, on which the material is still outstanding.
- Knowingly furnishing to the Standards Commission a Donation Statement/Statutory Declaration or a statement of a financial institution or a Certificate of Monetary Donations/Statutory Declaration which is false or misleading may result in a fine of up to €25,394.76 and/or up to 3 years imprisonment.

### 6.3 *Offence and penalties applying to presidential election agents:*

#### *Election expenses:*

- Payment of claims for election expenses received more than 45 days after polling day can result in a fine of up to €1,269.74.
- Failure to make such enquiries and maintain such records as are necessary for the purpose of furnishing an Election Expenses Statement and making a Statutory Declaration may result in a fine of up to €1,269.74
- The penalty if a presidential election agent is found guilty of the offence of breaching the expenditure limit, either directly or through any other person, is a fine of up to €1,269.74.
- Failure to furnish an Election Expenses Statement and Statutory Declaration to the Standards Commission by the statutory deadline can result in a fine of up to €1,269.74 and an on-going fine of up to €126.97 for each day, after a conviction, on which the material is still outstanding.
- If requested to furnish to the Standards Commission supplementary information in relation to an Election Expenses Statement, failure to do so can result in a fine of up to €1,269.74.
- Knowingly furnishing a false or misleading Election Expenses Statement/Statutory Declaration to the Standards Commission can result in a fine of up to €25,394.76 and/or up to three years imprisonment.
- Failure to furnish to the Standards Commission, within 7 days after the date of the order, a copy of a Court Order for the payment of a disputed claim may result in a fine of up to €1,269.74.

6.4 *Offences and penalties applying to "third parties" in relation to receipt of donations at a presidential election:*

- Failure by a third party to register with the Standards Commission on receipt of a donation the value of which exceeds €126.97 may result in a fine of up to €1,269.74.
- Failure to notify the Standards Commission of, or remit to the Standards Commission, an anonymous donation may result in a fine of up to €1,269.74.
- Failure to notify the Standards Commission of, or remit, as appropriate, to the Standards Commission, or return, as appropriate, to the donor, a prohibited donation referred to in paragraphs 5.13 and 5.15 above may result in a fine of up to €1,269.74.

- Failure to furnish to the Standards Commission a Certificate of Monetary Donations and Statutory Declaration and a statement from a financial institution within the statutory deadline may result in a fine of up to €1,269.74. In addition, there can be an on-going fine of up to €126.97 per day for each day, after a conviction, on which the material is still outstanding.

- Knowingly furnishing to the Standards Commission a Certificate of Monetary Donations/Statutory Declaration or a statement from a financial institution which is false or misleading may result in a fine of up to €25,394.76 and/or up to 3 years imprisonment.

6.5 *Offences and penalties applying to "other persons" in relation to incurring election expenses (this includes a political party or a third party incurring election expenses as an "other person"):*

- If a person who is not authorised to do so incurs expenditure or makes a payment in relation to the presidential election, he or she, on conviction, can be fined up to €1,269.74.
- Failure to notify the Standards Commission of intent to incur election expenses (as set out in paragraph 5.21 above) can result in a fine of up to €1,269.74.
- Payment of claims for election expenses received more than 45 days after polling day can result in a fine of up to €1,269.74.
- Failure to make such enquiries and maintain such records as are necessary for the purpose of furnishing an Election Expenses Statement and making a Statutory Declaration may result in a fine of up to €1,269.74.
- Failure to furnish an Election Expenses Statement and Statutory Declaration to the Standards Commission by the statutory deadline can result in a fine of up to €1,269.74 and an on-going fine of up to €126.97 per day for any day, after a conviction, on which the material is still outstanding.
- Knowingly furnishing a false or misleading Election Expenses Statement/Statutory Declaration to the Standards Commission can result in a fine of up to €25,394.76 and/or up to 3 years imprisonment.
- If requested to furnish to the Standards Commission supplementary information in relation to an Election Expenses Statement, failure to do so can result in a fine of up to €1,269.74.
- Failure to furnish to the Standards Commission, within 7 days after the date of the order, a copy of a Court Order for the payment of a disputed claim may result in a fine of up to €1,269.74.

6.6 *Offences and penalties applicable to publishers with regard to publishing unauthorised advertisements or notices:*

- Failure by the publisher of a newspaper, magazine or other periodical publication to comply with the requirement set out in paragraph 5.31 above is an offence which can result in a fine of up to €1,269.74.



## Appendix 1

### Definitions

In relation to a presidential election, Section 46 of the Electoral Act, 1997, as amended, provides the following definitions.

**'account'** (referred to throughout these Guidelines as a **"political donations account"**) means an account in an institution in the State for the purpose of crediting and debiting money received in respect of donations;

**'institution'** means

- (a) the holder of a licence under section 9 of the Central Bank Act, 1971,
- (b) a building society incorporated or deemed to be incorporated under the Building Societies Act, 1989, or a body incorporated in a corresponding manner under the law of any other member State of the European Communities.
- (c) a trustee savings bank within the meaning of the Trustees Savings Bank Act, 1989,
- (d) ACC Bank plc,
- (e) An Post, or
- (f) a person authorised in accordance with the European Communities (Licensing and Supervision of Credit Institutions) Regulations, 1992 (S.I. No. 395 of 1992) to carry on business in the State;

(Note: the above definition does not include a credit union.)

**'responsible person'**, in relation to a third party, means the person or persons responsible for the organisation, management or financial affairs of the third party;

**'third party'** means any person, other than a political party registered in the Register of Political Parties under Part III of the Electoral Act, 1992 or a candidate at an election, who accepts, in a particular year, a donation for political purposes, the value of which exceeds €126.97.

**'a donation'** means any contribution given by any person to a candidate at a

*presidential election for the purpose of promoting the election or otherwise affecting the outcome of that election or to a third party for the purpose of promoting the election of a candidate at the presidential election or otherwise affecting the outcome of that election .*

*'references to promoting the election of a candidate' at a presidential election or otherwise affecting the outcome of that election shall be construed as references to*

- (i) promoting or opposing, directly or indirectly, the election of a candidate or soliciting votes for or against a candidate,*
- (ii) presenting the policies or a particular policy of a candidate or the views of a candidate on any matter connected with the election or the comments of a candidate at the election or otherwise,*
- (iii) otherwise influencing the outcome of the election*

*'election expenses' - section 52 of the Electoral Act, 1997, as amended by section 50 of the Electoral (Amendment) Act, 2001, provides that election expenses shall be those, and only those, listed hereunder:*

**(a) Advertising (whatever the medium used).**

*Expenses in respect of such advertising include agency fees, design costs and other costs incurred in connection with the preparing, producing, distributing or otherwise disseminating such advertising.*

*[NOTE: Costs incurred in developing new websites or developing additions to existing websites for the purpose of promoting a candidate or a political party on the internet are election expenses.]*

**(b) Publicity.**

*Expenses in respect of that matter include expenses incurred in respect of party political broadcasts, the provision of any services or facilities in connection with press conferences or other dealings with the media, media advice and training and photography.*

**(c) Election posters.**

*Expenses in respect of such material include the costs of the design, production, printing, erection and removal of election posters.*

**(d) Other election material.**

*Expenses in respect of such material include the design, production, printing and dissemination of such material (other than posters), including canvas cards, election leaflets, election manifestos, newsletters and other promotional election material.*

- (e) **Office and stationery.**  
*Expenses in respect of those matters include costs incurred in the rental or use of an office premises or meeting rooms for election purposes (other than for the purposes of annual or other party conferences) and the costs of heating, electricity, insurance, purchase or rental of office equipment, telephones, stationery and postage.*
- (f) **Transport and travel.**  
*Expenses in respect of those matters include expenses incurred on transport and travel (by any means), petrol and diesel, rental or use of campaign vehicles, rental or use of vehicles for transport of voters on polling day, accommodation costs, taxi and hackney services and courier services.*
- (g) **Market research.**  
*Expenses in respect of that matter include expenses incurred in the taking of an opinion poll or other similar survey relating to an election within the period of 60 days before polling day at the election by or on behalf of a candidate at the election.*
- (h) **Campaign workers.**  
*Expenses in respect of that matter include payments to campaign workers, insurance and other costs.*



## Appendix 2

### Fund-raising events

#### A) Determining the net value of a contribution to a fund-raising event

A donation includes the **net** value of a contribution made to an event which is organised for the purposes of raising funds for a candidate at a presidential election. The net value of a contribution to an event is arrived at by first calculating the net profit from the event (i.e. by deducting the cost of running the event from the total amount raised by the event). The net profit is then attributed to the number of people contributing to the event in proportion to the contribution made by each person. This gives the net value of each person's contribution to the event.

If, for example, in relation to a golf classic, a person paid €1,000 in respect of the entry fee for 10 people, the gross contribution to the event would be €1,000. If the cost of running the event was €20 per person, a sum of €200 would be deducted from the person's gross contribution, leaving a net contribution of €800. If the person made other contributions to the event (e.g. supplying prizes, sponsoring a hole, etc.) it would be necessary to add the value of such contributions to the net contribution of €800 for the purposes of determining the aggregate net value of the person's contribution to the fund-raising event.

#### B) Fund-raiser organised by a candidate

- The candidate's presidential election agent will **not** be required to disclose in a Donation Statement the total value of the proceeds of the fund-raising event.
- The candidate's presidential election agent will be required to disclose any donations which exceed a net value of €634.87 made by a person contributing to the event.
- The maximum limit of €2,539.48 for acceptance by candidates of donations from any one person in the same year applies to the net value of contributions made to fund-raising events.
- If the net value of any monetary donation to a fund-raising event organised by a candidate exceeds €126.97 and a political donations account has not been opened, the requirements set out in paragraph 2.8 (i - v) of Chapter 2 will apply.
- If the net value of each individual monetary donation to the event

does not exceed  
€126.97 and a political donations account has not already been  
opened, the requirement to open a political donations account will  
not apply in relation to the proceeds of the event.

- If a political donations account has already been opened, all monetary donations received in relation to the event must be lodged to the account.

**C) Events organised by a political party where the funds are retained by the party for the purposes of incurring election expenses on behalf of a candidate at a presidential election**

- Where a political party organises a fund raising event for the purpose of raising funds to incur election expenses on a candidates behalf, the net contribution made by a person to the fund-raising event is regarded as a donation to the political party.
- The party will not be required to disclose in its Donation Statement the total value of the proceeds of the fund-raising event.
- The party will be required to disclose any donation(s) from a person exceeding a net value of €5,078.95.
- The maximum limit of €6,348.69 for acceptance by political parties of donations from the same person in the same year applies to the net value of contributions made to fund-raising events.
- If the net value of any individual monetary donation to a fund-raising event exceeds €126.97, the accounting unit of the party (i.e. branch or head office) which organised the event will, if it does not already have one, be required to open a political donations account.
- If the net value of each individual monetary donation to the event does not exceed €126.97, the accounting unit of the party will not be required to open a political donations account.
- If the accounting unit already has a political donations account, all monetary donations, of whatever value, received in relation to the event must be lodged to the political donations account.

**D) Fund-raisers organised on behalf of a candidate by a person or group other than the candidate or a political party where the funds raised are not handed over to the candidate:**

- The fund-raising person/group is **not** regarded as an **intermediary accepting donations on the candidate's behalf**.
- If the net value of any donation to the fund-raising event exceeds €126.97, the fund-raising person/group will be deemed to be a third

party and will be required to register with the Standards Commission as such and to comply with the rules applying to third parties as set out in Chapter 5.

- If the fund-raising person/group intends to incur expenditure at the presidential election, whether or not it receives a donation valued in excess of €126.97, it will be necessary to comply with the rules applying to "other persons" as set out in Chapter 5.
- Expenditure incurred at the presidential election by the fund-raising person/group may be deemed to be covered by paragraph 3.12 above and require to be accounted for by the candidate's presidential election agent in his/her Election Expenses Statement.
- Any election expenses incurred, or payments made, by the fund-raising person/group on behalf of the candidate may be regarded as donations to the candidate.
- If the total value of donations from the fund-raising person/group to the candidate exceeds €634.87, the candidate's presidential election agent may be required to disclose details of same in his/her Donation Statement.
- **The maximum value of donations which the candidate can accept from a fund-raising person/group which is not regarded as an intermediary is €2,539.48 in any year.**

**E) Fund-raisers organised on behalf of a candidate by a political party or by a person or group other than the candidate where the funds raised are handed over to the candidate:**

- Where a political party/fund-raising group organises a fund-raising event and the proceeds are given to the candidate, the political party/fund-raising group is regarded as an intermediary accepting donations on the candidate's behalf and the net contribution made by a person to such an event is regarded as a donation to the candidate.
- The candidate's presidential election agent and not the political party/fund-raising group will be responsible for ensuring that the statutory obligations applying to the receipt of such contributions are complied with. These obligations are set out under part B above of this Appendix.