

# **ELECTORAL ACT 1997**

## **Consolidated version as amended by the following Acts -**

Electoral (Amendment) Act 1998 (No. 4)

Local Elections (Disclosure of Donations and Expenditure) Act 1999 (No. 7)

Electoral (Amendment) Act 2001 (No. 38)

Local Government Act 2001 (No. 37)

Electoral (Amendment) Act 2002 (No. 4)

Local Government (No. 2) Act 2003 (No. 17)

Electoral (Amendment) Act 2004 (No. 15)

Electoral (Amendment) Act 2005 (No. 16)

Electoral (Amendment) Act 2007 (No. 14)

Electoral (Amendment) Act 2009 (No. 4)

Ministers and Secretaries (Amendment) Act 2011 (No. 10)

Electoral (Amendment) Act 2011 (No. 14)

Electoral (Amendment) (Political Funding) Act 2012 (No. 36)

Gaeltacht Act 2012 (No. 34)

Electoral, Local Government and Planning and Development Act 2013 (No. 27)

Local Government Reform Act 2014 (No. 1)

Court of Appeal Act 2014 (No. 18)

Electoral (Amendment) Act 2015 (No. 62)

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**Number 25 of 1997**

**ELECTORAL ACT, 1997**

AN ACT TO ESTABLISH A CONSTITUENCY COMMISSION, TO MAKE PROVISION FOR PAYMENTS TO POLITICAL PARTIES AND CANDIDATES, TO MAKE PROVISION FOR DISCLOSURE OF DONATIONS FOR POLITICAL PURPOSES, TO REGULATE EXPENDITURE AT ELECTIONS BY POLITICAL PARTIES AND CANDIDATES, TO PROVIDE VOTING ARRANGEMENTS FOR CERTAIN PERSONS UNABLE TO VOTE AT POLLING STATIONS AND TO PROVIDE FOR OTHER ELECTORAL MATTERS.

[15th May, 1997]

BE IT ENACTED BY THE OIREACHTAS AS FOLLOWS:

**PART I**

**PRELIMINARY AND GENERAL**

**Short title, collective citation, construction and commencement.**

1. (1) This Act may be cited as the Electoral Act, 1997.
- (2) The Electoral Acts, 1992 to 1996, and this Act may be cited together as the Electoral Acts, 1992 to 1997 and shall be construed together as one Act.
- (3) The Presidential Elections Acts, 1992 and 1993, Part VI and, insofar as they relate to presidential elections, Parts VII and VIII may be cited together as the Presidential Elections Acts, 1992 to 1997, and shall be construed together as one Act.
- (4) The collective citation "the European Parliament Elections Acts, 1992 to 1997 shall include this Act insofar as it relates to European elections and the European Parliament Elections Acts, 1992 to 1997 shall be construed together as one Act.
- (5) The Local Elections Acts, 1974 to 1994, and Parts VII and VIII, insofar as they relate to local elections, may be cited together as the Local Elections Acts, 1974 to 1997, and shall be construed together as one Act.
- (6) (a) Sections 1, 2 and 4, Part IV, sections 46, 47, 48, 57 (1) (other than paragraph (b)), and sections 50 and 61 (insofar as they relate to donations at a presidential election), 71 and 73 (other than paragraphs (a) and (c)), and 74 shall come into operation on the passing of this Act.
- (b) Parts I, III, V, VI and section 73 other than those provisions specified in paragraph (a) shall come into operation on the first day of January, 1998.
- (c) This Act, other than those provisions specified in paragraphs (a) and (b), shall come into operation on such day or days as may be fixed therefor by order or orders of the Minister either generally or with reference to any particular purpose or provision and different days may be so fixed for different purposes and different provisions of this Act.

**Interpretation.**

2. (1) In this Act, except where the context otherwise requires—

"the Act of 1992" means the Electoral Act, 1992;

"the Act of 1993" means the Presidential Elections Act, 1993;

"the Act of 1997" means the European Parliament Elections Act, 1997;

[Electoral \(Amendment\) \(Political Funding\) Act 2012, Section 5](#)

**"Act of 1999" means the Local Elections (Disclosure of Donations and Expenditure) Act 1999;**

"the appropriate officer" has the meaning assigned to it in section 71;

"commercial price", in relation to the supply of property, goods or services and the lending of property or goods, means—

(a) where the person by whom the property or goods are supplied or lent or the service is supplied carries on a business consisting wholly or partly of the supply or lending of property or goods or the supply of a service, the lowest price or consideration charged by the person for the supply or lending in the normal course of business of an equivalent amount of property or goods of the same kind or for the supply of a service of the same kind and to the same extent (allowance being made for any discount which is normally given by the person in respect of the supply or lending of property or goods of the same kind or the supply of a service of the same kind) at or about the time of the first-mentioned supply or lending of property or goods or the first-mentioned supply of a service, and

(b) where the person by whom the property or goods are supplied or lent or the service is supplied does not carry on a business consisting wholly or partly of the supply or lending of property or goods or the supply of a service of the same kind, the lowest price or consideration for which an equivalent amount of property or goods of the same kind may be purchased or taken on loan or a service of the same kind and to the same extent may be procured in the normal course of business (allowance being made for any discount which is normally given in respect of the supply or lending of property or goods of the same kind or the supply of a service of the same kind) at or about the time of the first-mentioned supply or lending of property or goods or the first-mentioned supply of a service from a person who carries on such a business;

"constituency" means, as the context may require, a Dáil constituency or a European Parliament constituency;

"the consumer price index number" means the All Items Consumer Price Index compiled by the Central Statistics Office and a reference to such a number at a particular time shall be construed as a reference to such a number expressed on the basis that the consumer price index number at mid-November, 1996, is 100;

[Electoral \(Amendment\) \(Political Funding\) Act 2012, Section 5](#)

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

"donation statement" has the meaning assigned to it by section 24;

"election", except in Parts VII and VIII means, as the context may require, a Dáil election or a European election or both a Dáil election and a European election;

"election agent" has the meaning assigned to it by section 28;

~~"local authority" means the council of a county, the corporation of a county or other borough, the council of an urban district or the commissioners of a town;~~

[Local Government Reform Act 2014, Schedule 2](#)

**"local authority" mans a county, city or city and county council within the meaning of section 2 (as amended by the *Local Government Reform Act 2014*) of the *Local Government Act 2001*;**

"national agent" has the meaning assigned to it by section 28;

"person", except in Part VI, shall include an individual, a body corporate and an unincorporated body of persons and a body corporate and any subsidiary thereof shall be deemed to be one person;

"personal representative" has the meaning assigned to it by section 3 of the Succession Act, 1965;

"political party", except in Part VI or section 72, means a political party registered in the Register of Political Parties in accordance with section 25 of the Act of 1992 as a party organised to contest a Dáil election or a European election or both such elections;

"polling day" means the day appointed by order of the Minister to be polling day at a presidential election or a Dáil election or a European election or a local election or a referendum, as the case may be;

"property" means real and personal property;

"the Public Offices Commission" means the Commission established by section 21 of the Ethics in Public Office Act, 1995;

"qualified party" has the meaning assigned to it by section 16;

"Seanad election" means the election of members to the Seanad from panels of candidates and the election of members by universities and includes both a Seanad general election and a Seanad bye-election.

(2) In this Act—

- (a) a reference to a Part or section, is to a Part or section of this Act, unless it is indicated that reference to some other enactment is intended;
- (b) a reference to a subsection, paragraph or subparagraph is to a subsection, paragraph or subparagraph of the provision in which the reference occurs, unless it is indicated that reference to some other provision is intended;
- (c) a reference to any enactment shall be construed as a reference to that enactment as amended, adapted or extended by or under any subsequent enactment including this Act.
- (3) Where a provision of this Act imposes a duty to be performed in respect of a preceding year or a year the reference in that provision to year shall in relation to the year in which the provision comes into operation be construed as a reference to the period between the day on which the provision concerned came into operation and the following 31st day of December.
- (4) Nothing in Part IV or VI shall apply to donations received before the coming into operation of Part IV or of the provisions of Part VI insofar as they relate to donations.
- (5) Nothing in Part V or VI shall apply to the incurring of expenditure before the coming into operation of those Parts.
- Variation of monetary amounts by order of Minister.**
- [Electoral \(Amendment\) Act, 1998, Section 3](#)
- [Electoral \(Amendment\) Act, 2001, Section 49\(a\)](#)
- Substituted by [Electoral \(Amendment\) Act 2011, Section 7\(a\)](#)
- [Electoral \(Amendment\) \(Political Funding\) Act 2012, Section 6](#)
3. (1) ~~The Minister may, by order, vary any monetary amount specified in **section 21, 22, 23, 23A, 23B, 24(1A), 24 (4), 26 (1), 30, 31, 32, 46, 47, 48 (1), 48A, 48B, 51 or 52**, or in regulations made under section 21 or 72 or in an order made under section 33 (1) or 53, having regard to any change in the consumer price index since the coming into operation of the provision for the time being in force specifying the amount in question, including an order under this section, and may, by order, amend or revoke any such order.~~
- The Minister may, by order, vary any monetary amount specified in section 21, 21A, 22, 23, 23A, 23AA, 23B, 23D, 24(1A), 24(4), 26(1), 30, 31, 32, 46, 47, 48(1), 48A, 48AA, 48B, 51, 52 or 53, or in regulations made under section 21 or in an order made under section 33 (1), having regard to any change in the consumer price index since the coming into operation of the provision for the time being in force specifying the amount in question, including an order under this section.**
- (2) For the purposes of this section, "change in the consumer price index" means the difference between the consumer price index number last published before the date of the order under this section and the said number last published before the date of the coming into force of the provision specifying the amount applying immediately before the making of the said order, including an order under this section, expressed as a percentage of the last-mentioned number.
- (3) Every order made under this section shall be laid before each House of the Oireachtas as soon as may be after it is made

and, if a resolution annulling the order is passed by either such House within the next 21 days on which that House has sat after the order is laid before it, the order shall be annulled accordingly, but without prejudice to the validity of anything done thereunder.

Review by Public Offices Commission.

4. (1) The Public Offices Commission shall consider every statement furnished to it pursuant to sections 20, 24, 36, 48 and 56 and regulations made under section 72 and every notification furnished to it under section 23 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 statements.

Substituted by [Electoral \(Amendment\) Act, 2001, Section 50\(a\)\(i\)](#)

(2) **Where the Public Offices Commission, following consideration by it of a statement furnished to it pursuant to section 20, 24, 36, 48 or 56, finds a minor error or omission in the statement, the Commission shall furnish to the agent or person by whom the statement was furnished details of the error or omission, as the case may be, and the Commission shall inform the agent or the person, as the case may be, 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 agent or person as the case may be.**

(3) (a) Where the Public Offices Commission, following consideration by it of a statement furnished to it pursuant to section 24, 36, 48 or 56 or regulations made under section 72 or a notification furnished to it under section 23, is of the opinion that there may have been a contravention of the provisions of Part IV, V or VI or regulations made under section 72, the Commission shall furnish to the person who provided the statement or notification details of the possible contravention and the Commission shall inform that person that he or she may furnish comments on the matter to the Commission within 14 days from the date on which the notification issued to that person and that any such comments will be considered by the Commission before considering the matter further.

(b) Where the person to whom a notification issues under paragraph (a) furnishes to the Public Offices Commission his or her comments on the matter referred to in the notification within the period referred to in paragraph (a), the Commission shall have regard to the said comments.

(c) Where, following consideration of any comments which the person to whom a notification issues under paragraph (a), or where such person fails to make any such comments, the Public Offices Commission continues to be of the opinion that there may have been a contravention of the provisions of Part IV, V or VI or regulations made under section 72, it shall furnish a written report on the matter (together with any relevant document or other thing in its possession) to the Director of Public Prosecutions.

Electoral (Amendment) Act  
2015, Section 5.

- (4) The Public Offices 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 purposes of its duties under this Act.
- (4A) Where a person fails to comply with a requirement made of him or her under subsection (4) within such time as the Standards in Public Office Commission considers reasonable, it may direct the person to furnish it with such information, document or thing specified in the direction within such period of time mentioned in the direction and, if the person fails to comply with the direction within that period, the person commits an offence and is liable on summary conviction to a class D fine.**
- (4B) Any information furnished by a person (other than information that the person knows is false or misleading) to the Standards in Public Office Commission pursuant to a direction under subsection (4A) is not admissible as evidence in proceedings brought against the person for an offence.**
- (4C) It shall be a defence for a person charged with an offence under subsection (4A) to show that the information, document or thing the subject of the direction was not in his or her possession or control and that it was not reasonably practicable for him or her to comply with the direction.**
- (5) Every report furnished by the Public Offices Commission pursuant to subsection (1) shall be laid before each House of the Oireachtas as soon as may be after it is furnished.
- (6) The Public Offices Commission—
- (a) shall from time to time draw up and publish to persons to whom a provision of Part III, IV, V or VI or of regulations made under section 72 applies guidelines concerning the steps to be taken by such persons to ensure compliance by them with this Act generally and, in particular, with the provisions of those Parts and regulations, and
- (b) may, at the request of a person to whom a provision of Part III, IV, V or VI or of regulations made under section 72 applies, give advice to the person in relation to any provision of this Act or of regulations made under section 72 or as to the application, in any particular case, of any such provision.
- (7) When a request is made under subsection (6)(b) in relation to a particular case, the provision concerned of Part III, IV, V or VI or of regulations made under section 72 shall not, as respects the person who made the request, apply in relation to that case during the period from the making of the request to the time when advice is given by the Public Offices Commission in relation to the case or the Public Offices Commission declines to give such advice.

- (8) The Public Offices Commission shall, within 21 days of the receipt by it of a request for advice under subsection (6)(b), furnish the advice to the person concerned or notify the person of its decision to decline to do so.
- (9) The provisions of subsection (11) of section 32 of the Ethics in Public Office Act, 1995 shall apply and have effect in relation to the performance by the Public Offices Commission of its functions under this Act.
- Inserted by [Electoral \(Amendment\) Act, 2001, Section 50\(a\)\(ii\)](#)
- (10) **Such functions of the Public Offices Commission under this Act, as may be specified by it, may be performed under the supervision and subject to the general direction of the Commission, by members of the staff of the Commission duly authorised in that behalf by the Commission.**
- (11) **A person shall act in accordance with guidelines or advice published or given to the person under this section unless, by so doing, the act concerned would constitute a contravention of another provision of this Act.**

Limitation of time for prosecution of offence.

**4A. Notwithstanding the provisions of section 10(4) of the Petty Sessions (Ireland) Act, 1851, summary proceedings in relation to an offence under this Act may be commenced –**

Inserted by [Electoral \(Amendment\) Act, 2001, Section 50\(b\)](#)

- (a) **at any time within 12 months from the date on which the offence was committed, or**
- (b) **at any time within 6 months from the date on which evidence that, in the opinion of the Commission, is sufficient to justify the bringing of the proceedings, comes to the Commission's knowledge,**

**whichever is the later, but no such proceedings shall be commenced later than 5 years from the date on which the offence concerned was committed.**

## PART II

### CONSTITUENCY COMMISSION

Establishment of Constituency Commission.

[Electoral \(Amendment\) Act 2009, Section 9](#) replaced the entire Part II of this Act.

[Electoral, Local Government and Planning and Development Act 2013, Section 23](#)

5. (1) Upon the publication by the Central Statistics Office, following a Census of Population, of the Census Report setting out the preliminary result of the Census in respect of the total population of the State there shall be established by the Minister, by order, a commission (in this Act referred to as "a Constituency Commission") to perform the functions assigned to it by this Part.
- (1A) If -
- (a) **a Constituency Commission has presented its report in accordance with section 9(1)(b),**
- (b) **after such presentation the total number of members of the European Parliament to be elected in the State specified pursuant to the treaties**

**governing the European Union is different from the total number to which the Constituency Commission had regard in preparing its report in accordance with paragraph (a) of section 6(3), and**

- (c) **a Constituency Commission is not due to be established and to present a report pursuant to this Part before the date of the next European Parliament election,**

**the Minister shall, by order, establish a committee whose function shall be to make a report in relation to the constituencies for the election of members of the European Parliament, and the provisions of subsections (2) and (3) of this section, subsections (2)(b) to (f), (3) and (4) of section 6, section 7, section 8, and sections 11 to 15, shall, subject to the following modifications, apply to such a committee:**

- (i) **references to ‘Constituency Commission’ or ‘Commission’ shall be read as ‘committee established under section 5(1A)’, wherever they occur;**
- (ii) **in subsection (3) of section 5, ‘subsection (1)’ shall be read as ‘subsection (1A)’;**
- (iii) **in subsection (3) of section 6, ‘subsection (1)(b)’ shall be read as ‘section 5(1A)’;**
- (iv) **in section 8 –**
- (I) **‘reports’ shall be read as ‘report’, wherever it occurs, and**
- (II) **‘section 9’ shall be read as ‘section 9A’, wherever it occurs;**
- (v) **in subsection (1) of section 15, ‘section 10’ shall be read as ‘section 10A’.**

(2) A Constituency Commission and its members shall be independent in the performance of their functions under this Act.

(3) Every order made under subsection (1) shall be laid before each House of the Oireachtas as soon as may be after it is made.

**Functions of Constituency Commission.**

- 6.** (1) It shall be the function of a Constituency Commission to make a report in relation to the constituencies for –
- (a) the election of members to the Dáil, and
- (b) the election of members of the European Parliament.
- (2) In preparing a report under subsection (1)(a) a Constituency Commission shall, in observing the relevant provisions of the Constitution in relation to Dáil constituencies, have regard to the following:

[Electoral \(Amendment\) Act 2011, Section 3](#)

~~(a) the total number of members of the Dáil, subject to Article 16.2.2° of the Constitution, shall be not less than 164 and not more than 168;~~

**(a) the total number of members of the Dáil, subject to Article 16.2.2 of the Constitution, shall be not less than 153 and not more than 160;**

(b) each constituency shall return 3, 4 or 5 members;

(c) the breaching of county boundaries shall be avoided as far as practicable;

(d) each constituency shall be composed of contiguous areas;

(e) there shall be regard to geographic considerations including significant physical features and the extent of and the density of population in each constituency; and

(f) subject to the provisions of this section, the Commission shall endeavour to maintain continuity in relation to the arrangement of constituencies.

(3) In preparing a report under subsection (1)(b) a Constituency Commission shall have regard to the following:

(a) the total number of members of the European Parliament to be elected in the State ~~shall be 12 or such other~~ **shall be such** number as may be specified for the time being pursuant to the treaties governing the European Communities;

(b) there shall be reasonable equality of representation as between constituencies; and

(c) the matters specified in paragraphs (b) to (f) of subsection (2).

(4) The reference in subsection (2)(c) to county boundaries shall be deemed not to include a reference to the boundary of a city or any boundary between any 2 of the counties of Dún Laoghaire-Rathdown, Fingal and South Dublin.

[Electoral, Local Government and Planning and Development Act 2013, Section 24](#)

**Membership of Constituency Commission.**

[Court of Appeal Act 2014, Section 55](#)

7. A Constituency Commission shall consist of the following members:

~~(a) (i) a judge of the Supreme Court, or~~

~~(ii) following consultation with the President of the High Court, a judge of the High Court,~~

~~nominated by the Chief Justice, who shall be the chairperson of the Commission;~~

**(a) (i) a judge of the Supreme Court,**

**(ia) following consultation with the President of the Court of Appeal, a judge of the Court of Appeal, or**

(ii) following consultation with the President of the High Court, a judge of the High Court,

nominated by the Chief Justice, who shall be the chairperson of the Commission,

- (b) the Ombudsman;
- (c) the Secretary General of the Department of the Environment, Heritage and Local Government;
- (d) the Clerk of the Dáil; and
- (e) the Clerk of the Seanad.

Provisions in relation to members.

[Court of Appeal Act 2014, Section 55](#)

8. ~~(1) Where, before the reports of a Constituency Commission have been presented to the Chairman of the Dáil under section 9, the person appointed to be chairperson of the Commission—~~

~~(a) through ill health or other reasonable cause becomes unable to act as such chairperson, the Chief Justice shall assign another judge of the Supreme Court or, following consultation with the President of the High Court, another judge of the High Court to be a member and the chairperson of the Commission;~~

~~(b) ceases to hold office as a judge of the Supreme Court or of the High Court, the person shall continue as such chairperson until the reports of the Commission have been presented unless the Chief Justice assigns another judge of either court to be a member and the chairperson of the Commission.~~

(1) Where, before the reports of a Constituency Commission have been presented to the Chairman of the Dáil under section 9, the person appointed to be the chairperson of the Commission—

(a) through ill-health or other reasonable cause becomes unable to act as such chairperson, the Chief Justice shall assign another judge of the Supreme Court, or following consultation with—

(i) the President of the Court of Appeal, another judge of the Court of Appeal, or

(ii) the President of the High Court, another judge of the High Court,

to be a member and the chairperson of the Commission;

(b) ceases to hold office as a judge of the Supreme Court, of the Court of Appeal or of the High Court, the person shall continue as such chairperson until the reports of the Commission have been

**presented unless the Chief Justice assigns another judge of the Supreme Court, of the Court of Appeal or of the High Court to be a member and the chairperson of the Commission.**

- (2) Where the holder of an office referred to in paragraphs (b) to (e) of section 7, through ill-health or other reasonable cause, is unable to act as a member of a Constituency Commission or any such office is vacant, the Minister may appoint, in the case of -
- (a) the Ombudsman, the Director General of the Office of the Ombudsman,
  - (b) the Secretary General of the Department of the Environment, Heritage and Local Government, another officer of the Minister, who is an established civil servant for the purposes of the Civil Service Regulation Acts 1956 to 2005,
  - (c) the Clerk of the Dáil, the Clerk Assistant of the Dáil, and
  - (d) the Clerk of the Seanad, the Clerk Assistant of the Seanad,

to be a member of the Commission and the person so appointed shall remain a member of the Commission until the reports of the Commission are presented to the Chairman of the Dáil under section 9.

- (3) Where, before the reports of a Constituency Commission have been presented to the Chairman of the Dáil under section 9, a person who is a member of the Commission ceases to hold an office referred to in paragraphs (b) to (e) of section 7, the person shall continue as a member of the Commission until the reports of the Commission have been presented unless the Minister by order directs that the person's successor in office or the appropriate person referred to in subsection (2) shall be a member of the Commission.
- (4) Subject to subsections (1), (2) and (3), a Constituency Commission may act notwithstanding vacancies in its membership.

**Report of Constituency Commission.**

**9.**

- (1) As soon as may be after publication by the Central Statistics Office of the Census Report setting out the final result of the Census referred to in section 5(1) in respect of the total population of the State and, in any event, not later than 3 months after such publication, the Constituency Commission shall present to the Chairman of the Dáil -
- (a) a report containing the recommendations of the Commission in relation to the constituencies for the election of members to the Dáil and any alteration of those constituencies which the Commission considers appropriate, and
  - (b) a report containing the recommendations of the Commission in relation to the constituencies for the

election of members of the European Parliament and any alteration of those constituencies which the Commission considers appropriate.

- (2) A report of a Constituency Commission under this section may indicate that, in the opinion of the Commission having regard to subsection (2) or (3) of section 6, no alteration is required to be made in the constituencies to which the report relates.
- (3) Upon the presentation by a Constituency Commission of the reports to be presented under this section, the Commission shall stand dissolved.
- (4) As soon as may be after the receipt of a report of a Constituency Commission, the Chairman of the Dáil shall cause such report to be laid before each House of the Oireachtas.

[Electoral, Local Government and Planning and Development Act 2013, Section 25](#)

- 9A. (1) Not later than 2 months after its establishment, a committee established under section 5(1A) shall present to the Chairman of the Dáil a report containing the recommendations of the committee in relation to the constituencies for the election of members of the European Parliament and any alteration of those constituencies which the committee considers appropriate.**
- (2) Upon the presentation by a committee of the report to be presented under this section, the committee shall stand dissolved.**
- (3) As soon as may be after the receipt of a report of a committee under this section, the Chairman of the Dáil shall cause such report to be laid before each House of the Oireachtas.**

**Constituency Commission to invite and consider submissions**

- 10. (1) A Constituency Commission shall, as soon as may be after its establishment, give public notice of its intention to make a report relating to -**
- (a) the constituencies for the election of members to the Dáil, and
  - (b) the constituencies for the election of members of the European Parliament.
- (2) As soon as may be after its establishment, a Constituency Commission shall prepare -**
- (a) a statement setting out the relevant provisions of the Constitution in relation to Dáil constituencies to which the Commission is required to have regard in preparing a report under section 6(1)(a), and
  - (b) statements based on the population as set out in the Census Report setting out the preliminary result of the Census referred to in section 5(1) in respect of the total population of the State showing, for the constituencies for the time being in force for Dáil and European elections, in relation to each constituency -

- 
- (i) the number of members of the Dáil or European Parliament, as the case may be;
  - (ii) the population of the constituency;
  - (iii) the population per member of the Dáil or European Parliament, as the case may be, of the constituency; and
  - (iv) the percentage variation of population per member of the Dáil or European Parliament, as the case may be, of the constituency from the national average population per member.
- (3) The public notice referred to in subsection (1) shall indicate that -
- (a) the statements prepared by the Constituency Commission under this section shall be made available free of charge by the Commission, to any person wishing to examine them, in such manner as shall be specified in the notice,
  - (b) any person may make a submission to the Commission in such manner and within such period (which shall be not less than 3 months after the date of the giving of the notice) as shall be specified in the notice, and
  - (c) submissions received by the Commission in the manner and within the period specified in the notice shall be made available free of charge by the Commission, to any person wishing to examine them, in such manner and within such period as shall be specified in the notice.
- (4) The statements prepared by the Constituency Commission, and any submissions received by it, under this section shall be made available free of charge by the Commission, to any person wishing to examine them, in accordance with a public notice referred to in subsection (1).
- (5) The Constituency Commission shall consider every submission made to it in accordance with a public notice referred to in subsection (1).

[Electoral, Local Government and Planning and Development Act 2013, Section 26](#)

- 10A. (1) A committee established under section 5(1A) shall, as soon as may be after its establishment, give public notice of its intention to make a report relating to the constituencies for the election of members of the European Parliament.**
- (2) The public notice referred to in subsection (1) shall indicate that -**
- (a) any person may make a submission to the committee in such manner and within such period (which shall be not less than one month after the date of the giving of the notice) as shall be specified in the notice, and**

- (b) **submissions received by the committee in the manner and within the period specified in the notice shall be made available free of charge by the committee, to any person wishing to examine them, in such manner and within such period as shall be specified in the notice.**
- (3) **Any submissions received by the committee under this section shall be made available free of charge by the committee, to any person wishing to examine them, in accordance with a public notice referred to in subsection (1).**
- (4) **The committee shall consider every submission made to it in accordance with a public notice referred to in subsection (1).**
- Staff of and assistance to Constituency Commission.** 11. (1) The Minister shall make available to a Constituency Commission such services, including the services of staff, as may reasonably be required by the Commission.
- (2) The Director General of the Central Statistics Office and the Chief Executive Officer of Ordnance Survey Ireland shall, on a request being made in that behalf, provide free of charge to a Constituency Commission such assistance as the Commission may reasonably require for the purpose of the performance of its functions.
- Expenses of Constituency Commission.** 12. The reasonable expenses of a Constituency Commission, including the travelling and other expenses of the members of the Commission, shall, subject to such conditions as the Minister with the consent of the Minister for Finance may determine, be paid out of moneys provided by the Oireachtas.
- Procedure of Constituency Commission.** 13. Subject to the provisions of this Act, a Constituency Commission shall regulate its own procedure.
- Prohibition on disclosure of information.** 14. (1) No person shall, without the consent of a Constituency Commission, disclose to any person any information obtained while serving as (or during service as) a member of the Commission or as a person whose services are made available to the Commission under section 11 relative to the business of the Commission or the performance of the functions of the Commission.
- (2) A person who contravenes subsection (1) shall be guilty of an offence and shall be liable on summary conviction to a fine not exceeding €5,000.
- Prohibition of certain communications.** 15. (1) Subject to the provisions of section 10, it shall not be lawful for any person to communicate with the members of or staff whose services are made available to a Constituency Commission under section 11 for the purposes of influencing the Commission in carrying out its functions.
- (2) A person who contravenes subsection (1) shall be guilty of an offence and shall be liable on summary conviction to a fine not exceeding €5,000.



### PART III

#### PAYMENTS TO POLITICAL PARTIES AND REIMBURSEMENT OF ELECTION EXPENSES OF CANDIDATES

- "Qualified party".
16. In this Part "qualified party" means a political party in respect of which each of the following conditions is fulfilled—
- (a) the party is registered in the Register of Political Parties in accordance with section 25 of the Act of 1992 as a party organised (within the meaning of subsection (2)(a) of that section) in the State to contest a Dáil election; and
  - (b) the total first preference votes obtained by candidates whose candidatures were authenticated by the party at the last preceding general election expressed as a percentage of total first preference votes obtained by all candidates at that election was not less than two per cent.
- Payments to qualified parties.
17. (1) ***Subject to the provisions of this Part, the following payments shall be made out of the Central Fund or the growing produce thereof in each period of 12 months to each qualified party which applies therefor, by the Minister for Finance with the approval of the Minister for Public Expenditure and Reform namely –***
- (a) ***an amount of £100,000, and***
  - (b) ***an amount which bears the same proportion to the amount referred to in paragraph (a) of subsection (2) or, as appropriate, paragraph (b)(i) of that subsection, as the proportion which the total number of first preference votes obtained by every candidate of the political party concerned at the preceding general election bears to the total number of first preference votes obtained by candidates of all qualified parties at that election.***
- (2) (a) ***The aggregate of the payments which may be made to qualified parties under subsection (1)(b) shall not, subject to paragraph (b), exceed three million pounds.***
- (b) (i) Whenever, on or after the passing of this Act, there is a ~~general increase~~ **general increase or decrease** of remuneration in the civil service with effect from a particular date, pursuant to agreements or arrangements having effect on a general basis in the civil service (whether or not they also apply in relation to persons employed other than in the civil service), the aggregate of the payments ***which may be made under section (1)(b)*** ~~shall be increased~~ **shall be increased or decreased** correspondingly with effect from that date.
  - (ii) In this paragraph "civil service" has the meaning assigned to it by the Civil Service Regulation Act, 1956.
- [Electoral \(Amendment\) Act, 2001, Section 50\(c\)\(i\)](#)
- [Ministers and Secretaries \(Amendment\) Act 2011, Section 77\(a\)](#)
- [Electoral \(Amendment\) Act, 2001, Section 50\(c\)\(ii\(I\)\)](#)
- [Electoral \(Amendment\) \(Political Funding\) Act 2012, Section 42\(a\)\(i\)](#)
- [Electoral \(Amendment\) \(Political Funding\) Act 2012, Section 42\(a\)\(ii\)](#)
- [Electoral \(Amendment\) Act, 2001, Section 50\(c\)\(ii\)\(II\)](#)

[Electoral \(Amendment\) Act, 2001, Section 50\(c\)\(iii\)](#)

(3) -----

(4) As soon as may be after the declaration of the result of a general election is completed in each constituency, the Minister shall furnish to the Public Offices Commission and the Minister for Finance, in writing:

(a) particulars of the total percentage of first preference votes obtained at the election by candidates of each party referred to in section 16 calculated in accordance with paragraph (b) of the-said section,

(b) the name of each candidate elected, ~~and~~

(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 at the election exceeds one quarter of the quota, **and**

(d) **the gender of each candidate**

as ascertained from the copy of the notice furnished to the Minister under section 127 (2) of the Act of 1992.

[Electoral \(Amendment\) \(Political Funding\) Act 2012, Section 42\(b\)\(ii\)](#)

[Electoral \(Amendment\) Act, 2001, Section 50\(c\)\(iv\)](#)

**(4A) Where, before the date for the making of a payment under this Part –**

(a) ***one or more political parties (which or each of which is referred to in this subsection as a ‘former party’) is or are amalgamated with another political party (in this subsection referred to as the ‘enlarged party’), or***

(b) ***two or more political parties (each of which is also referred to in this subsection as a ‘former party’) are merged into a political party established for the purpose of the merger (in this subsection referred to as the ‘new party’),***

***then, if the enlarged party or new party falls within paragraph (a) of the definition of ‘qualified party’ in section 16, the total number of first preference votes obtained by every candidate of each former party shall, for the purpose of paragraph (b) of that definition and subsection (1)(b) of section 17, be attributed to the enlarged party or the new party, as the case may be.***

[Electoral \(Amendment\) \(Political Funding\) Act 2012, Section 42\(c\)](#)

**(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.
- (5) Every payment made under this Part to a qualified party shall be exempt from income tax and shall not be reckoned in computing the income for the purposes of the Income Tax Acts of such party.
- Application by qualified parties of payments under this Part.** [Electoral \(Amendment\) Act, 2001, Section 50\(d\)](#)
- 18.** (1) (a) A qualified party which receives payments under this Part shall, subject to guidelines issued by the Public Offices Commission pursuant to section 4, apply such payments to ***the general conduct and management of the party's affairs and the lawful pursuit by it of any of its objectives and, without prejudice to the generality of the foregoing,*** any or all of the following purposes, namely -
- (i) the general administration of the party,
- (ii) research, education and training,
- (iii) policy formulation, and
- (iv) the co-ordination of the activities of the branches and members of the party.
- (b) Payments made to a qualified party under this Part shall be deemed to include provision in respect of expenditure by the party in relation to the promotion of participation by women and young persons in political activity.
- (2) A payment made to a qualified party under section 19 shall not be applied to, or to recoup, election expenses incurred at an election within the meaning of the Electoral Acts 1992 to 1997, the Presidential Elections Acts, 1993 to 1997, the European Parliament Elections Acts, 1992 to 1997, the Seanad (Electoral) (University Members) Acts, 1937 to 1973, the Seanad Electoral (Panel Members) Acts, 1947 to 1972, the Local Elections Acts, 1974 to 1997 or the ~~Údarás na Gaeltachta Act, 1979~~ or on
- [Gaeltacht Act 2012, Section 25](#)

furthering any particular outcome at a referendum within the meaning of the Referendum Acts, 1992 and 1994.

**Making of payments.**

[Ministers and Secretaries \(Amendment\) Act 2011, Section 77](#)

- 19.** (1) Subject to subsections (2), (3) and (4), payments under this section ~~shall be made by the Minister for Finance~~ **shall be made by the Minister for Finance with the approval of the Minister for Public Expenditure and Reform**, in quarterly instalments in arrears.
- (2) (a) The first payment under this section shall not be made until not less than three months have elapsed after the coming into operation of this Part.
- (b) Payments made under this section, calculated in accordance with section 17, after the date on which this Part comes into operation shall apply from the said date and such payments so calculated shall continue to be made in respect of the period up to and including the day before polling day at the general election held next after the said date.
- (c) Payments made under this section after the general election next held after the coming into operation of this Part and each subsequent general election shall apply from polling day at such election and such payments, calculated in accordance with section 17, shall continue to be made in respect of the period up to and including the day before polling day at the general election held next after the first-mentioned polling day.
- (3) Where, on a dissolution of the Dáil, the period between the end of the quarter in respect of which payments were last made or due to be made before such dissolution and the polling day at the general election occasioned by such dissolution is a period of less than a quarter, the payments due to qualified parties for such period, calculated accordingly, shall be made to such qualified parties for such period.
- (4) No payment shall be made under this section after the thirtieth day of April in any year (other than the year in which this Part comes into operation) unless and until the statement and the report of the auditor referred to in section 20 and the donation statement and statutory declaration referred to in section 24 as respect the party concerned for the preceding year have been received by the Public Offices Commission and the said Commission has furnished a copy thereof to the Minister for Finance and certified to the said Minister that the said statement and report, and the said donation statement and statutory declaration were completed in accordance with guidelines issued by the Commission under section 4 and comply with the provisions of this Part and Part IV, respectively.
- (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**

[Electoral \(Amendment\) \(Political Funding\) Act 2012, Section 40\(1\)](#)

(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.

Party to furnish statement regarding payments.

20. (1) As soon as may be after the end of a year in which payments are made to a qualified party under this Part, the appropriate officer of the party shall furnish to the Public Offices Commission a statement in writing, in the form directed by the Commission, signed by the officer, stating that the payments were applied to some or all of the purposes referred to in section 18 (1) and indicating the matters to which the payments were applied, including the amounts applied to the promotion of participation, respectively, by women and young persons in political activity.
- (2) The appropriate officer of the party shall cause the statement referred to in subsection (1) to be audited by a public auditor and, in furnishing the statement to the Public Offices Commission, shall attach thereto the relevant report of the auditor.
- (3) The Public Offices Commission shall cause a copy of each statement and auditor's report furnished to it under this section to be laid before each House of the Oireachtas and shall furnish a copy thereof to the Minister for Finance.
- (4) 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.

Reimbursement of election expenses of candidates.

21. (1) (a) Subject to paragraphs (b), (c) and (d), election expenses shall be reimbursed to a candidate at a Dáil general election or bye-election who—
- (i) is elected at the election; or
- (ii) ***is not so elected but the greatest number of votes credited to him or her at any stage of the counting of votes at the election exceeds, in the case of a general election, one quarter of the quota, or, in the case of a bye-election, one quarter of what would have been the quota in that constituency were the full number of members of the Dáil for the existing constituency to be elected.***
- (b) (i) The amount of election expenses which may be reimbursed to a candidate under this section shall be the actual expenses incurred by the candidate or five thousand pounds, whichever is the less.
- (ii) Election expenses deemed to have been incurred by a candidate of a political party ***under section 32(4)*** shall be reckoned for the purposes of this section.

[Electoral \(Amendment\) Act, 1998, Section 4\(a\)](#)

[Electoral \(Amendment\) Act, 2001, Section 50\(e\)\(ii\)](#)

[Electoral \(Amendment\) Act, 1998, Section 4\(b\)](#)

[Ministers and Secretaries \(Amendment\) Act 2011, Section 77\(c\)](#)

[Electoral \(Amendment\) Act, 2001, Section 50\(e\)\(iii\)](#)

[Electoral \(Amendment\) Act, 2001, Section 50\(e\)\(iii\)\(l\)](#)

[Electoral \(Amendment\) Act, 1998, Section 4\(c\)](#)

[Electoral \(Amendment\) Act, 2001, Section 50\(e\)\(iii\)\(III\)](#)

- (c) Subject to paragraph (d), payments in respect of the reimbursement of election expenses under this section ~~shall be made by the Minister for Finance~~ **shall be made by the Minister for Finance, with the approval of the Minister for Public Expenditure and Reform,** out of the Central Fund or the growing produce thereof to each candidate referred to in paragraph (a) who applies therefor to the Public Offices Commission **in a form directed by the Commission.**
- (d) No payment in respect of the reimbursement of election expenses of a candidate shall be made under this section unless and until the Public Offices Commission has—
- (i) certified to the Minister for Finance that the relevant statement of election expenses and statutory declaration have been furnished by the election agent of the candidate to the Commission under section 36,
  - (ii) certified to the said Minister that the said statement was completed in accordance with guidelines issued by the Commission under section 4, and complies with the provisions of **Part V,**
  - (iii) furnished to the Minister for Finance details of the amount of the actual expenses incurred by the candidate, **including expenses (if any) referred to in section 32(4) in relation to the candidate, and**
  - (iv) **certified to the said Minister that a donation statement required to be submitted under section 24(2)(a) has been furnished to the Commission and such statement was completed in accordance with guidelines issued by the Commission under section 4.**
- (e) The Public Offices Commission shall furnish to the Minister for Finance, as soon as may be after consideration by it of an application for reimbursement of election expenses under paragraph (c) and the statement of election expenses furnished to it in respect of the candidate under section 36, the details referred to in paragraph (d) in respect of each candidate who is eligible for reimbursement of election expenses at an election.
- (f) (i) Where a candidate referred to in paragraph (a) dies after the close of the poll at an election and has not made an application for the reimbursement of election expenses under this section, an application for the reimbursement of the said candidate's election expenses may be made by, and where appropriate, the payment may be made to, the personal representative of the candidate.

- (ii) Where a candidate referred to in paragraph (a) dies after making an application for the reimbursement of election expenses under this section and before payment is made to the candidate, payment in respect of the reimbursement of the said candidate's expenses may be made to the personal representative of the candidate.
- (g) Every payment made to a candidate, or the personal representative of a candidate, as the case may be, under this section shall not be liable to income tax.
- (2) (a) The Minister may make regulations providing for the reimbursement of election expenses of candidates at a ~~presidential election~~ or a European election and may make provisions corresponding to the provisions of this section subject however to any modification in those provisions appearing to the Minister to be appropriate.
- (b) Without prejudice to the generality of paragraph (a), regulations under this subsection may make provision for all or any of the following matters:
- (i) the criteria for the reimbursement of election expenses to candidates;
  - (ii) the amount of expenses which may be reimbursed;
  - (iii) the method of payment in respect of the reimbursement of such expenses; and
  - (iv) the procedure in relation to the reimbursement of election expenses where a candidate dies.
- (3) Where regulations under this section are proposed to be made, a draft thereof shall be laid before each House of the Oireachtas and the regulations shall not be made until a resolution approving of the draft has been passed by each House.
- (4) In this section the expression "election expenses", insofar as it relates to Dáil or European elections, has the meaning assigned to it in section 31 ~~and, insofar as it relates to presidential elections, has the meaning assigned to it in section 52.~~
- [Electoral \(Amendment\) Act 2011, Section 4\(a\)](#)
- Reimbursement of expenses at presidential elections.**      **21A. (1) (a) Subject to paragraphs (b), (c) and (d), election expenses shall be reimbursed to a candidate at a presidential election who -**
- (i) **is elected at the election, or**
  - (ii) **is not so elected but the greatest number of votes credited to him or her at any stage of the counting of votes at the election exceeds one quarter of the quota.**
- [Electoral \(Amendment\) Act 2011, Section 5\(1\)](#)

- (b) The amount of election expenses which may be reimbursed to a candidate under this section shall be the actual expenses incurred by the candidate or €200,000 whichever is the less.
- (c) Subject to paragraph (d), payments in respect of the reimbursement of election expenses under this section shall be made by the Minister for Finance with the approval of the Minister for Public Expenditure and Reform out of the Central Fund or the growing produce thereof to each candidate referred to in paragraph (a), who applies to the Standards in Public Offices Commission in a form directed by the Commission.
- (d) No payment in respect of the reimbursement of election expenses of a candidate shall be made under this section unless and until the Standards in Public Offices Commission has -

  - (i) certified to the Minister for Public Expenditure and Reform that the relevant statement of election expenses and statutory declaration have been furnished by the election agent of the candidate to the Commission under section 56,
  - (ii) certified to the said Minister that the said statement was completed in accordance with guidelines issued by the Commission under section 4, and complies with Part VI, and
  - (iii) furnished to the said Minister details of the amount of the actual expenses incurred by the candidate.
- (2) The Standards in Public Offices Commission shall furnish to the Minister for Public Expenditure and Reform, as soon as may be after consideration by it of an application for reimbursement of election expenses under subsection (1)(c) and the statement of election expenses furnished to it in respect of the candidate under section 56, the details referred to in subsection (1)(d) in respect of each candidate who is eligible for reimbursement of election expenses at a presidential election.
- (3) (a) Where a candidate referred to in subsection (1)(a) dies after the close of the poll at an election and has not made an application for the reimbursement of election expenses under this section, an application for the reimbursement of the said candidate's election expenses may be made by, and where appropriate, the payment may be made to, the personal representative of the candidate.

(b) Where a candidate referred to in subsection (1)(a) dies after making an application for the reimbursement of election expenses under this section and before payment is made to the

**candidate, payment in respect of the reimbursement of the said candidate's expenses may be made to the personal representative of the candidate.**

- (c) **Every payment made to a candidate, or the personal representative of a candidate, as the case may be under this section shall not be liable to income tax.**
- (4) **In this section "election expenses" has the meaning assigned to it by section 52.**

## PART IV

### DISCLOSURE OF DONATIONS

- Interpretation (Part IV). 22.
- (1) In this Part "subsidiary organisation" means, in relation to any political party, a body or association which—
    - (a) forms part of such political party, or
    - (b) is established by or under the constitution of the political party, or
    - (c) is effectively controlled by the political party or the officers thereof, or
    - (d) has functions conferred on it by or under the constitution of the party.
  - (2) For the purposes of this Part—
    - (a) "donation" means any contribution given for political purposes by any person, whether or not a member of a political party, to a political party, a member of either House of the Oireachtas, a representative in the European Parliament **or a third party** or a candidate at a Dáil, Seanad or European election and includes all or any of the following, namely—
      - (i) a donation of money,
      - (ii) a donation of property or goods,
      - (iii) conferring the right to use, without payment or other consideration, indefinitely or for a specified period of time, any property or goods,
      - (iv) the supply of services without payment or other consideration therefor,
      - (v) the difference between the commercial price and the price charged for the purchase, acquisition or use of property or goods or the supply of any service where the price, fee or other consideration is less than the commercial price,

[Electoral \(Amendment\) Act, 2001, Section 49\(b\)ii](#)

[Electoral \(Amendment\) Act, 2002, Section 4\(a\)](#)

(vi) **in the case of a contribution made by a person in connection with an event organised for the purpose of raising funds for a member of either House of the Oireachtas, a representative in the European Parliament or a third party or a candidate at a Dáil, Seanad or European election, the proportion attributable to that contribution of the net profit, if any, deriving ~~from the event~~, or from the event,**

[Electoral \(Amendment\) \(Political Funding\) Act 2012, Section 7\(a\)\(i\)](#)

(vii) **in the case of a contribution made by a person in connection with an event organised for the purpose of raising funds for a political party, the proportion attributable to that contribution of the net profit, if any, that is derived from the event and that, although not specifically raised for the purpose of supporting one or more of the political party's candidates at a Dáil, Seanad or European election, is used for ~~the later purpose~~; the latter purpose, or**

[Electoral \(Amendment\) \(Political Funding\) Act 2012, Section 7\(a\)\(ii\)](#)

(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;**

[Electoral \(Amendment\) \(Political Funding\) Act 2012, Section 7\(a\)\(iii\)](#)

[Electoral \(Amendment\) Act, 2001, Section 49\(b\)\(ii\)](#)

(aa) **'account' means an account in an institution in the State for the purpose of crediting and debiting money received in respect of donations;**

[Electoral \(Amendment\) \(Political Funding\) Act 2012, Section 7\(b\)\(i\)](#)

**'accounting unit', in relation to a political party, means a branch, including the headquarters of a political party if it is a separate accounting unit or other subsidiary organisation of the party, which in any particular year, receives a donation the value of which exceeds ~~£100~~ €100;**

[Electoral \(Amendment\) \(Political Funding\) Act 2012, Section 7\(b\)\(iii\)](#)

**'candidate' means a person who on or before the date of movement of a writ in relation to a Dáil general election or bye-election or the date of the making of the order appointing polling day in relation to a Seanad election or an election to the European Parliament is declared by himself or herself or by others to be a candidate at the election concerned;**

**'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;**

**'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.**

**'political group' means a group formed in accordance with the rules of procedure of the European Parliament;**

**'political purposes' means any of the following purposes, namely -**

- (i) (I) to promote or oppose, directly or indirectly, the interests of a political party, a political group, a member of either House of the Oireachtas or a representative in the European Parliament, or**
- (II) to present, directly or indirectly, the policies or a particular policy of a political party, a political group, a member of either House of the Oireachtas, a representative in the European Parliament or a third party, or**
- (III) to present, directly or indirectly, the comments of a political party, a political group, a member of either House of the Oireachtas, a representative in the European Parliament or a third party with**

**regard to the policy or policies of another political party, political group, a member of either House of the Oireachtas, representative in the European Parliament, third party or candidate at an election or referendum or otherwise, or**

**(IV) to promote or oppose, directly or indirectly, the interests of a third party in connection with the conduct or management of any campaign conducted with a view to promoting or procuring a particular outcome in relation to a policy or policies or functions of the Government or any public authority;**

**(ii) to promote or oppose, directly or indirectly, the election of a candidate at a Dáil, Seanad or European election or to solicit votes for or against a candidate or 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 with regard to the policy or policies of a political party or a political group or of another candidate at the election or otherwise;**

**(iii) otherwise to influence the outcome of the election or a referendum or campaign referred to in paragraph (i)(IV) of this definition;**

**'responsible person', in relation to an accounting unit, means the treasurer or any other person responsible for dealing with donations to the unit, or, in relation to a third party, 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 the value of which exceeds €100-€100.**

[Electoral \(Amendment\) \(Political Funding\) Act 2012, Section 7\(b\)\(ii\)](#)

- (b) each of the following shall be deemed not to be a donation—
- (i) free postage provided for a candidate under rule 22 of the Second Schedule to the Act of 1997 or section 57 of the Act of 1992 or the said section 57 as applied to Seanad elections by section 25 of the Seanad Electoral (University Members) Act, 1937,

(ii) any payment, service or facility provided to a person 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 (whether pursuant to this Act, the Oireachtas (Allowances to Members) Acts, 1938 to 1996, the Ministerial and Parliamentary Offices Acts, 1938 to 1996, the European Assembly (Irish Representatives) Act, 1979, or otherwise) by virtue of being a member of either House of the Oireachtas, a holder of a qualifying office (within the meaning of the Ministerial and Parliamentary Offices Acts, 1938 to 1996), the holder of a position referred to in the Oireachtas (Allowances to Members) (Amendment) Act, 1994, a representative in the European Parliament, a political party, a political group or any group of members in the Dáil, 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) *benefits derived from –*

(I) ***a service rendered by an individual, including the use of the individual's motor vehicle, on behalf of a political party, a member of either House of the Oireachtas, a representative in the European Parliament or a candidate at a Dáil, Seanad, European or local election ~~or direct election~~, where that service is gratuitous and is not part of that 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, or***

(II) ***a service rendered at an election by an individual in the employment of a political party, including the use of the individual's motor vehicle, whether the individual's remuneration is paid out of the party's resources or out of public funds, on behalf of a candidate of that party at a Dáil, Seanad, European or local election ~~or direct election~~, where the individual is not in receipt of any reward or benefit in kind other than his or her normal remuneration (including recoupment of expenses) in consideration of that service,***

[Electoral \(Amendment\) Act, 1998, Section 5\(a\)](#)

[Local Government Act, 2001, Schedule 9\(2\)\(a\)](#)

[Local Government \(No. 2\) Act 2003, Section 7](#)

[S.50(f) of Act of 2001]

[Local Government Act, 2001, Schedule 9\(2\)\(i\)](#)

[Local Government \(No. 2\) Act 2003, Section 7](#)

- (iv) the publication in a newspaper, magazine or other periodical publication or the broadcast on radio or television of news, reports, articles, features, editorial or other comments, including the publication of letters to the editor, where such publication or broadcast is effected in the same manner as that of other material relating to issues of public interest or concern, and the newspaper, magazine or other periodical publication is not published for the purpose of promoting the interests of a political party or a member of either House of the Oireachtas or a representative in the European Parliament or a candidate at a Dáil, Seanad or European election,
- (v) the transmission on radio or television of a broadcast on behalf of a political party or a candidate at a Dáil or European election,
- [Electoral \(Amendment\) Act, 2002, Section 4\(b\)](#)
- (vi) **expenses incurred by a political party on behalf of a candidate authenticated by the political party at a Dáil or European election, member of either House of the Oireachtas or representative in the European Parliament, other than a donation of money,**
- [Electoral \(Amendment\) Act, 2001, Section 50\(f\)\(iii\)](#)
- (vii) **election expenses incurred by a political party on behalf of a candidate of the political party at a Seanad election, other than a donation of money;**
- (c) a donation, whether made directly or through any intermediary, shall be deemed to be made—
- [Electoral \(Amendment\) Act, 1998, Section 5\(d\)](#)
- [Local Government Act, 2001, Schedule 9\(a\)](#)
- [Local Government \(No. 2\) Act 2003, Section 7](#)
- (i) **to a political party if it is made to the party, to any branch or subsidiary organisation thereof, to any candidate of the party at a local election or ~~direct election~~, to any member of the party who is a member of a local authority, to any officer, member or agent of the party or of any branch or subsidiary organisation thereof, or, subject to subparagraph (ii), to any candidate of the party at a Dáil, Seanad or European election, or to any member of the party who is a member of either House of the Oireachtas or a representative in the European Parliament or to any agent or other person acting for him or her.**
- (ii) **to a member of either House of the Oireachtas, a representative in the European Parliament or a candidate at a Dáil, Seanad or European election if it is made to him or her or to any agent or other person acting for him or her unless the**

**donation is passed on to a political party of which he or she is a member and a written acknowledgement is received by the member, representative or candidate, as the case may be, from the political party in respect of the donation, in which case, it shall be deemed to be a donation to that political party,**

and any reference to a donation or the acceptance thereof shall be construed accordingly;

- (d) where a person makes more than one donation—
- (i) in the same year to the same political party, member of either House of the Oireachtas or representative in the European Parliament, or
  - (ii) in relation to the same Dáil, Seanad or European election to the same candidate,

all such donations shall, for the purposes of section 24, be aggregated and treated as a single donation.

**Anonymous donations.**

[Electoral \(Amendment\) Act, 2001, Section 49\(c\)](#)

[Electoral \(Amendment\) \(Political Funding\) Act 2012, Section 8](#)

23. (1) A political party, a member of either House of the Oireachtas, a representative in the European Parliament **or third party** or a candidate at a Dáil, Seanad or European election shall not, directly or through any intermediary, accept a donation exceeding ~~€100~~ €100 in value unless the name and address of the person by or on whose behalf the donation is made are known to the party, member, representative, **third party** or candidate, as the case may be.
- (2) Where, notwithstanding subsection (1), a donation, acceptance of which is prohibited by that subsection, is made to a political party, a member of either House of the Oireachtas, a representative in the European Parliament or a candidate at a Dáil, Seanad or European election **or third party**, the party, member, representative **third party** or candidate concerned shall, not later than 14 days after the receipt of such donation, notify the Public Offices Commission in writing of such receipt and remit the donation or the value thereof to the said Commission.
- (3) The Public Offices Commission shall cause a copy of each notification received under subsection (2) to be laid before each House of the Oireachtas and shall dispose of all moneys, property or goods received under the said subsection in such manner as may be directed by the Minister for Finance.

**Limits on donation amounts.**

[Electoral \(Amendment\) Act, 2001, Section 49\(d\)](#)

- ~~23A. —(1) Without prejudice to subsection (2), none of the following persons, namely—~~
- ~~(a) a member of either House of the Oireachtas,~~
  - ~~(b) a representative in 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 a donation the value of which exceeds –~~

~~(i) in case the first-mentioned person falls within paragraph (a), (b), or (c), £2,000, and~~

~~(ii) in case the first-mentioned person falls within paragraph (d), (e), or (f), £5,000.~~

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

[Electoral \(Amendment\) \(Political Funding\) Act 2012, Section 9](#)

(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.

(2) None of the persons referred to in any of paragraphs (a) to (f) of subsection (1) shall, directly or through any intermediary, accept a donation of whatever value given by –

(a) an individual (other than an Irish citizen) who resides outside the island of Ireland, or

(b) a body corporate or unincorporated body of persons which does not keep an office in the island of Ireland, being an office from which the carrying on of one or more of its principal activities is directed.

(3) Where a person makes more than one donation –

- (i) in the same year to the same member of either House of the Oireachtas, representative in the European Parliament, political party, third party or accounting unit, or*
- (ii) 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.*

- (4) The limits referred to in subsection (1) shall not apply to the provision by any person of a constituency office to an individual, or if more than one such office is provided to the individual, whichever one of those offices is nominated in writing by the individual for the purposes of this subsection.*
- (5) Where, notwithstanding subsection (1) or (2), a donation, the acceptance of which is prohibited by either 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 donor and keep a written record of that return for the purposes of its being furnished to the Public Offices Commission, if required by it, or*
  - (b) notify the Public Offices Commission 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 Commission.*

Limits on donations from corporate sources.

[Electoral \(Amendment\) \(Political Funding\) Act 2012, Section 10](#)

**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 doner' 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.”.

Donations by intermediaries.

[Electoral \(Amendment\) \(Political Funding\) Act 2012, Section 11](#)

**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.

Political donations accounts.

[Electoral \(Amendment\) \(Political Funding\) Act 2012, Section 12](#)

[Electoral \(Amendment\) Act, 2001, Section 49\(d\)](#)

**23B. (1)** *A member of either House of the Oireachtas, a representative in the European Parliament, a candidate at a Dáil, Seanad or European election, a political party, a third party or an accounting unit who or which receives, in any particular year, a monetary donation the value of which exceeds €100 shall open and maintain an account in an institution in the State and shall lodge that donation and any further monetary donations received by him or her or it to that account.*

**(2)** *As soon as may be after the commencement of section 49 of the Electoral (Amendment) Act, 2001, and from time to time thereafter as circumstances require, the appropriate officer of a political party referred to in section 71 shall, if the party is one to which subsection (1) applies, notify the Public Offices Commission of the name and address of each accounting unit of the political party and the name of the responsible person or persons of the accounting unit.*

**(3)** *A member of either House of the Oireachtas, a representative in the European Parliament or a political party shall ensure that a donation statement furnished by him or her or it under section 24 to the Public Offices Commission is accompanied by –*

- 
- (a) **a statement provided by the institution referred to in subsection (1) with which he or she or it has opened the account referred to therein specifying the transactions that have taken place in relation to the account during the year preceding the year in which the said donation statement is furnished, and**
- (b) **a certificate in a form directed by the Public Offices Commission signed by the member, representative or an officer of the political party, as the case may be, stating that all monetary donations received by the member, representative or political party during the preceding year were lodged to the said account and all amounts debited from that account were used for political purposes.**
- (4) **An unsuccessful candidate at a Dáil, Seanad or European election shall ensure that a donation statement furnished by him or her under section 24 to the Public Offices Commission is accompanied by –**
- (a) **a statement provided by the institution referred to in subsection (1) with which he or she has opened the account referred to therein specifying the transactions that have taken place in relation to the account during the period beginning on the date of opening of the account and ending on polling day at the election, and**
- (b) **a certificate, in a form directed by the Public Offices Commission, signed by him or her stating that all monetary donations received by him or her during the said period were lodged to the said account and all amounts debited from that account were used for political purposes.**
- (5) **Not later than 31 March in every year, the responsible person of a third party or of an accounting unit shall furnish to the Public Offices Commission a statement provided by the institution referred to in subsection (1) with which the third party or accounting unit has opened the account referred to therein specifying the transactions that have taken place in relation to the account during the preceding year together with a certificate, in the form directed by the Commission, signed by him or her stating that all monetary donations received by the third party or accounting unit during the preceding year were lodged to the said account and all amounts debited from that account were used for political purposes.**
- (6) **The certificate furnished pursuant to subsection (3), (4) or (5) shall be accompanied by a statutory declaration made by the person by whom the certificate is furnished that, to the best of the person's knowledge and belief, the certificate 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 certificate.**

- (7) ***If a person to whom subsection (3) or (4), other than a political party, applies, dies before the expiration of the period for furnishing the donation statement referred to in those subsections to the Public Offices Commission the requirements of those subsections with respect to that statement being accompanied by the statement and certificate referred to therein shall not apply.***
- (8) ***The Public Offices Commission shall retain the statements, certificates and statutory declarations furnished to it pursuant to subsections (3), (4) and (5) and shall not disclose the contents of those statements, certificates or declarations unless ordered by a Court to do so or save when such disclosure is required in connection with an investigation held by the Commission.***

Registration of third parties.

[Electoral \(Amendment\) \(Political Funding\) Act 2012, Section 13](#)

**23C. As soon as may be after the receipt by it of a donation the value of which exceeds £100 €100 and before incurring any expenses for political purposes or, as the case may be, incurring, subsequent to that receipt, any further such expenses, a third party shall furnish to the Public Offices Commission in writing –**

- (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,***
- (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 a Dáil, Seanad or European election or referendum or otherwise.***

Registration of corporate donors.

[Electoral \(Amendment\) \(Political Funding\) Act 2012, Section 14](#)

**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').**

**(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 31<sup>st</sup> 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**

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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 within the period of 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 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 with 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 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 chairperson or 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.
- Donation statement. 24. (1) (a) Not later than the 31<sup>st</sup> day of January in every year, each person who, in the preceding year, was a member of either House of the Oireachtas or a representative in the European Parliament shall furnish to the Public Offices Commission a written statement, in the form directed by the said Commission, in respect of the preceding year indicating whether during that year the member or representative, as the case may be, received a donation exceeding in value the relevant amount specified in subsection (4) and stating in respect of each such donation (if any)-
- (i) the value of the donation, and
- (ii) the name, description and postal address of the person by or on whose behalf the donation was made,
- (iii) the date on which the donation was received,
- (iv) whether the donation was requested from the donor, and if so, the name 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) *Subject to paragraph (c), each political party shall furnish to the Public Offices Commission —*
- (i) *not later than the 30<sup>th</sup> day of April, 1998, in respect of the period commencing on the 15<sup>th</sup> day of May, 1997, and ending on the 31<sup>st</sup> day of December, 1997, and*
- (ii) *not later than the 31<sup>st</sup> day of March in every year thereafter,*
- a written statement, in a form directed by that Commission, in respect of, in the case set out in subparagraph (i), the period referred to in that subparagraph and, in any other case, the preceding year, indicating -*
- [Electoral \(Amendment\) \(Political Funding\) Act 2012, Section 15\(a\)\(i\)](#)
- [Electoral \(Amendment\) \(Political Funding\) Act 2012, Section 7\(a\)\(ii\)](#)
- [Electoral \(Amendment\) Act, 1998, Section 6\(a\)](#)

[Electoral, Local Government and Planning and Development Act 2013, Section 27\(a\)](#)

~~(iii) whether during that period or year, as the case may be, the party received a donation exceeding in value the relevant amount specified in subsection (4), and~~

(iii) whether during that period or year, as the case may be, the party received a donation exceeding in value the relevant amount specified in subsection (4),

[Electoral, Local Government and Planning and Development Act 2013, Section 27\(a\)](#)

~~(iv) in respect of each donation (if any), the value of the donation and the name, description and postal address of the person by or on whose behalf the donation was made.~~

(iv) in respect of each donation (if any), the value of the donation and the name, description and postal address of the person by or on whose behalf the donation was made,

[Electoral, Local Government and Planning and Development Act 2013, Section 27\(b\)](#)

(v) the date on which the donation was received,

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

(vii) 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.

(c) *Nothing in paragraph (b) shall apply to a donation made by a person referred to in subsection (1A) to a person who was a member of a political party when the donation was made.*

[Electoral \(Amendment\) Act, 1998, Section 6\(b\)](#)

(1A) (a) *Subject to paragraph (b), not later than the 31<sup>st</sup> day of January in every year commencing with 1999, each person who in the preceding year made donations, the aggregate value of which exceeds ~~£4,000~~ €1,500—*

[Electoral \(Amendment\) \(Political Funding\) Act 2012, Section 15\(b\)](#)

(i) *to two or more persons who, when the donations were made, were members of the same political party, or*

(ii) *to one or more persons and to the political party of which such person or persons were members when the donations were made to them,*

*shall furnish to the Public Offices Commission a written statement, in a form directed by that Commission, in respect of the preceding year, indicating—*

- (iii) **the aggregate value of the donations,**
- (iv) **the name of the political party concerned, and**
- (v) **the name, description and postal address of each person to whom the donations were made,**

**whether or not the donations are subject to inclusion in a donation statement to be furnished by any of the persons to whom they were made.**

[Electoral \(Amendment\) Act, 2001, Section 50\(g\)\(i\)](#)

**(b) Paragraph (a) shall not apply—**

- (i) **to donations made before the commencement of the Electoral (Amendment) Act, 1998,**
- (ii) **to donations made by a company, trade union, society or building society referred to in section 26, and**
- (iii) **to donations (other than money) made by a political party to its members whether to individuals or any part of the party.**

**(c) Notwithstanding section 22(2)(a), the gross value of a contribution referred to in subparagraph (vi) of that section shall be deemed to be a donation for the purposes of this subsection.**

(2) (a) Not later than the fifty sixth day after the polling day at a Dáil or European election in a constituency, each candidate at the election who was not elected at such election shall furnish to the Public Offices Commission a written statement, in the form directed by the said Commission, indicating whether in relation to the election the candidate received a donation exceeding in value the relevant amount specified in subsection (4) including in the case of a candidate at a Dáil election, donations received in relation to that election at any time before the issue of the writ or writs in relation to the election and, in the case of a candidate at a European election, donations received at any time before the date of the order appointing polling day at the election and furnishing in respect of each such donation the information referred to at subparagraphs ~~(i) and (ii)~~ **(i) to (v)** of paragraph (a) of subsection (1).

[Electoral \(Amendment\) \(Political Funding\) Act 2012, Section 15\(c\)\(i\)](#)

(b) Not later than the fifty sixth day after the relevant day on which the poll is closed at a Seanad election, each candidate at the election who was not elected at such election shall furnish to the Public Offices Commission a written statement, in the form directed by the said Commission, indicating whether in relation to the election the candidate received a donation exceeding in value the relevant amount specified in subsection (4) including donations received before the date of the order appointing days and times at a Seanad general

[Electoral \(Amendment\) \(Political Funding\) Act 2012, Section 15\(c\)\(ii\)](#)

[Electoral \(Amendment\) Act, 1998, Section 6\(c\)](#)

election under section 12 of the Seanad Electoral (University Members) Act, 1937, or a Seanad general election order made under section 24 of the Seanad Electoral (Panel Members) Act, 1947, or the date of a Seanad bye-election order under either such Act, as the case may be, and furnishing in respect of each such donation the information referred to at subparagraphs ~~(i) and (ii)~~ **(i) to (v)** of paragraph (a) of subsection (1).

(3) A statement furnished pursuant to **subsection (1), (1A) or (2)** (to be known, and is referred to in this Act, as a "donation statement") shall be accompanied by a statutory declaration made by the person by whom the statement is furnished that, to the best of the person's knowledge and belief, 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.

[Electoral \(Amendment\) \(Political Funding\) Act 2012, Section 15\(d\)\(i\) & \(ii\)](#)

(4) The specified amount for the purposes of this section shall be, as respects a political party, ~~£4,000~~, **€1,500** and as respects any other person, ~~£500~~. **€600**

(5) In the case of a political party, the donation statement shall be furnished and the statutory declaration shall be made by the appropriate officer of the party.

(6) It shall be the duty of every person who is required by this section to furnish a donation statement and make a declaration to make such enquiries and maintain such records as are necessary for the purpose of furnishing the said statement and making the declaration.

[Electoral \(Amendment\) Act, 2001, Section 50\(g\)\(ii\)](#)

**(6A) *Where the Public Offices Commission requests additional or supplemental information in relation to a donation statement, such information shall be provided by the person who furnished the statement under subsection (1) or (2) and shall be in a form, directed by the Commission, accompanied, if the Commission so requests, by a statutory declaration made by the person that, to the best of the person's knowledge and belief, the information 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.***

(7) (a) The Public Offices Commission shall cause a copy of each donation statement and declaration furnished in pursuance of this section to be laid before each House of the Oireachtas.

(b) On or before the first day of May in each year, the Public Offices Commission shall inform the Minister for Finance, in writing, whether a donation statement in respect of the preceding year has been received from a qualified party.

[Electoral \(Amendment\) Act, 2001, Section 50\(g\)\(iii\)](#)

**(8) *If a person to whom subsection (1)(a) or (2) applies dies before the expiration of the period for furnishing a statement under subsection (1)(a) or (2), a donation***

**statement in respect of that person shall not be required to be made to the Public Offices Commission.**

Prohibition on acceptance of donations in certain circumstances.

[Electoral \(Amendment\) Act, 1998, Section 7](#)

[Local Government Act, 2001, Schedule 9\(2\)\(b\)](#)

[Local Government \(No. 2\) Act 2003, Section 7](#)

- 24A. (1) This section applies to a person who—**
- (a) is a candidate of a political party at a Dáil, Seanad, European or local election ~~or direct election~~,**
  - (b) is a member of a political party and is —**
    - (i) a member of either House of the Oireachtas,**
    - (ii) a member of a local authority, or**
    - (iii) a representative in the European Parliament, or**
  - (c) is any other officer, member or agent of a political party or of any branch or subsidiary organisation thereof.**
- (2) A person to whom this section applies shall not accept a donation if he or she knows or has reason to believe that the person proffering the donation—**
- (a) will, as a result of that donation and another donation, be required to furnish a written statement under section 24(1A) that includes the value of the donation being proffered, and**
  - (b) does not intend to comply with that requirement.**
- (3) Where, notwithstanding subsection (2), a donation is made to a person who is prohibited by that subsection from accepting the donation, he or she shall, within 14 days after receiving the donation—**
- (a) notify the Public Offices Commission in writing of its receipt and of the name and address of the donor, and**
  - (b) remit the donation or its value to that Commission.**
- (4) The Public Offices Commission shall—**
- (a) cause a copy of each notification received under subsection (3) to be laid before each House of the Oireachtas, and**
  - (b) dispose of all moneys, property or goods received under that subsection in such manner as may be directed by the Minister for Finance.**

Offences and penalties (Part IV).

[Electoral \(Amendment\) Act, 2001, Section 49\(e\)](#)

- 25. (1) The appropriate officer of a political party or the person deemed to have been appointed as the appropriate officer under section 71, a member of either House of the Oireachtas, a representative in the European Parliament or a candidate at a Dáil, Seanad or European election who was not elected at the election **or the responsible person of a third party or of an accounting unit** shall be guilty of an offence if he or she—**

[Electoral \(Amendment\) \(Political Funding\) Act 2012, Section 16\(a\)\(i\)](#)

[Electoral \(Amendment\) \(Political Funding\) Act 2012, Section 16\(a\)\(ii\), \(I\) & \(II\)](#)

- (a) fails to notify the Public Offices Commission in accordance with ~~section 23 or 23A~~ **section 23, 23A or 23AA** of the receipt of a donation acceptance of which is prohibited by that section,
- (b) fails to remit to the Public Offices Commission in accordance with the ~~said section 23 or 23A~~ **said section 23, 23A or 23AA** such a donation or the value thereof, **or fails to return the donation or part of the donation exceeding the limit to the donor under section 23A under section 23A or 23AA,**
- (c) fails to **furnish the statement of an institution, certificate or statutory declaration required under section 23B** or furnish the donation statement and make the statutory declaration required by section 24 on or before the relevant specified date, or
- (d) **knowingly –**
  - (i) **furnishes a donation statement under this Part or makes a statutory declaration referred to in section 24, or**
  - (ii) **furnishes a statement of an institution or a certificate or makes a statutory declaration referred to in section 23B,**

**which is false or misleading in any material respect, or**
- (e) **fails to comply with section 23C.**

[Electoral \(Amendment\) Act, 1998, Section 8](#)

- (1A) **A person who is required by section 24(1A) to furnish a donation statement shall be guilty of an offence if he or she—**
  - (a) **fails to furnish that statement and make the statutory declaration required by section 24(3) on or before the relevant specified date, or**
  - (b) **knowingly furnishes a statement or makes a statutory declaration which is false or misleading in any material respect.**
- (1B) **A person to whom section 24A applies shall be guilty of an offence if he or she—**
  - (a) **knowingly accepts a donation the acceptance of which is prohibited by section 24A(2),**
  - (b) **fails to notify the Public Offices Commission in accordance with section 24A(3) of the receipt of a donation acceptance of which is prohibited by section 24A(2), or**
  - (c) **fails to remit to the Public Offices Commission in accordance with section 24A(3) such a donation or its value.**

[Electoral \(Amendment\) \(Political Funding\) Act 2012, Section 16\(b\)](#)

**(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.**

[Electoral \(Amendment\) Act, 2001, Section 50\(h\)](#)

**(2) Where a person is guilty of an offence under this section *or section 26***

[Electoral \(Amendment\) Act, 2001, Section 49\(e\)](#)

**(a) the person shall be liable on summary conviction to a fine not exceeding £1,000,**

[Electoral \(Amendment\) Act, 2001, Section 50\(h\)](#)

**(b) the person shall be liable, where the offence is an offence referred to in ~~subsection (1)(d) or (1A)(b)~~, **subsection (1)(d), (1A)(b), (1C), (1D) or (1E)(b)** on conviction on indictment to a fine not exceeding £20,000 or, at the discretion of the court, to imprisonment for a period not exceeding 3 years or to both such fine and such imprisonment, and**

[Electoral \(Amendment\) \(Political Funding\) Act 2012, Section 16\(c\)](#)

**(c) *where the conviction relates to –***

**(i) *a failure to furnish a statement of an institution or certificate or make a statutory declaration referred to in section 23B, or***

**(ii) *a failure to furnish a donation statement under section 24,***

***the person shall be guilty of a further offence on every day on which the failure continues after such conviction and for each such offence the person shall be liable, on summary conviction, to a fine not exceeding £100.***

[Electoral \(Amendment\) Act, 2002, Section 4\(c\)](#)

**(2A) It shall be a defence to a prosecution of –**

- (a) the appropriate officer of a political party or the person deemed to have been appointed as the appropriate officer under section 71, or**
- (b) the responsible person of a third party or of an accounting unit,**

**for an offence under subsection (1)(a) or (b) that he or she did not know and could not reasonably have known of the receipt of a donation acceptance of which is prohibited by ~~section 23 or 23A~~ section 23, 23A or 23AA or a donation the value of which exceeds the relevant amount specified in section 24(4).**

[Electoral \(Amendment\) \(Political Funding\) Act 2012, Section 16\(d\)](#)

- (3) Proceedings for an offence under this Part shall not be instituted except by or with the consent of the Director of Public Prosecutions.**

**Disclosure of donations by companies, trade unions, etc.**

**26.**

- (1) There shall be included in—**

- (a) the report by the directors of a company under section 158 of the Companies Act, 1963, and the annual return under section 125 or 126, as may be appropriate, of that Act,**
- (b) the annual return to be made to the Registrar of Friendly Societies by a trade union (within the meaning of the Trade Union Acts, 1871 to 1990) or a society registered under the Industrial and Provident Societies Acts, 1893 to 1978, or the Friendly Societies Acts, 1896 to 1977, and**
- (c) the report of a building society (within the meaning of the Building Societies Act, 1989) under section 78 of that Act,**

particulars of all donations (within the meaning of section 22 or 46 or regulations made under section 72) exceeding ~~£4,000~~ **€200** in value made by the company, trade union, society or building society, as the case may be, in the year to which the report or return relates, including particulars sufficient to identify—

- (a) the value of each such donation, and**
- (b) the person to whom the donation was made.**

- (2) For the purposes of this section—**

- (a) "company" has the same meaning as in the Companies Acts, 1963 to 1990;**
- (b) all donations made by the company, trade union, society or building society, as the case may be, to the same person in the year to which the report or return relates shall be aggregated and treated as a single donation;**

[Electoral \(Amendment\) \(Political Funding\) Act 2012, Section 17](#)

- (c) in the case of a contribution of the kind referred to in subsection (2)(a)(vi) of section 22 or subsection (2)(a)(vi) of section 46 regard shall be had to the gross value thereof.

[Electoral \(Amendment\) Act, 2001, Section 50\(i\)](#)

- (3) ***A company, trade union, society or building society which fails to comply with the provisions of this section shall be guilty of an offence and section 74 shall apply to such an offence.***

## PART V

### EXPENDITURE BY POLITICAL PARTIES AND CANDIDATES AT DÁIL ELECTIONS AND EUROPEAN ELECTIONS

Interpretation  
(Part V).

27. In this Part –

"candidate" means, as the context may require, a candidate at a Dáil election or a European election;

"notice of the poll", as the context may require, has the meaning assigned to it in rule 49 of the Second Schedule to the Act of 1997 or section 87 of the Act of 1992;

"returning officer" means, as the context may require, a returning officer at a Dáil election or a European election.

Appointment of national  
agent and election agent.

28. (1) (a) Before incurring any election expenses at an election, each political party which authenticates the candidature of a candidate at the election shall appoint for the purposes of this Part an agent, in this Act referred to as a "national agent", and shall, not later than the last day for receiving nominations at the election, notify in writing the name of the said national agent and the address of the office of the agent to the Public Offices Commission.

- (b) Nothing in this section shall be construed as prohibiting the appointment by a political party of a candidate at an election as the national agent.

- (2) (a) Before incurring any election expenses at an election, each candidate shall appoint an agent (in this Act referred to as an "election agent") for the purposes of this Part ***and to assist the candidate generally in relation to the election*** and shall, not later than the last day for receiving nominations at the election, notify in writing the name of the election agent and the address of the office of the agent to the returning officer for the constituency.

[Electoral \(Amendment\) Act, 2001, Section 50\(j\)](#)

- (b) A candidate may appoint himself or herself as election agent, and shall, on so doing, so far as circumstances permit, be subject to the provisions of this Part both as a candidate and as an election agent and, except where the context otherwise requires, any reference in this Part to an election agent shall be construed as

including a reference to the candidate acting as election agent.

- (3) (a) Where a political party referred to in subsection (1) has not, before the latest time for withdrawal of candidature at an election, notified the name of the national agent and the address of the agent's office to the Public Offices Commission, the appropriate officer appointed, or deemed to have been appointed, under section 71, shall be deemed to be the national agent of the party, the party shall be deemed to have revoked the appointment of any other person as the national agent and the provisions of this Part shall apply to the said officer in the same manner as they apply to a national agent.
- (b) Where a candidate has not, before the latest time for the withdrawal of candidature, notified the returning officer for the constituency of the name of the election agent appointed by the candidate and the address of the office of the agent, the candidate shall be deemed to have appointed himself or herself as election agent and to have revoked the appointment of any other person as such agent and the candidate shall be subject to the provisions of this Part as a candidate and as an election agent.
- (4) (a) A political party may, at any time, revoke the appointment of a national agent made by it under this section.
- (b) A candidate may at any time, revoke the appointment of an election agent appointed by the candidate under this section.
- (5) (a) If, before the relevant statement of election expenses has been furnished to the Public Offices Commission in accordance with section 36, the appointment of a national agent or an election agent is revoked, or a person appointed as such national agent or election agent dies, resigns or is otherwise unable to act, another national agent or election agent, as the case may be, shall be appointed forthwith by the political party or candidate concerned.
- (b) (i) Where a candidate who has appointed himself or herself as election agent dies before a statement of election expenses has been furnished by him or her in accordance with section 36, the personal representative of the candidate may appoint another election agent in respect of the candidate.
- (ii) The personal representative of a candidate referred to in subparagraph (i) may appoint himself or herself as election agent in respect of that candidate.
- (c) The provisions of this section shall have effect in relation to an appointment under this subsection and a

national agent or election agent so appointed shall be subject to the provisions of this Part in the same manner as an agent appointed otherwise under this section.

- (6) (a) As soon as may be after receipt of notification of the appointment of a national agent by a political party, pursuant to subsection (1) or (5) or where, in the absence of such notification an appointment is deemed to have been made, the Public Offices Commission shall publish in the *Iris Oifigiúil* the name of the national agent appointed or deemed to have been appointed, as the case may be, under this section, the party by whom the agent was appointed, or deemed to have been appointed, and the address of the office of the agent.
- (b) As soon as may be after receipt of notification of the appointment of an election agent pursuant to subsection (2) or (5), or where in the absence of such notification an appointment is deemed to have been made, the returning officer for a constituency shall notify the Public Offices Commission in writing and publish notice of the name of the election agent appointed, or deemed to have been appointed, by a candidate, the name of the candidate by whom the agent is appointed, or deemed to have been appointed, as the case may be, and the address of the office of the agent.
- (7) Subparagraph (a) of paragraph (1) of Rule 24 of the Second Schedule to the Act of 1997 is hereby repealed and every reference in the said Act to an election agent shall be construed as a reference to the election agent appointed under this section by the candidate concerned.
- (8) Rule 24 of the Second Schedule to the Act of 1997 is hereby amended by the substitution of the following paragraph for paragraph (5)—
- "(5) The name and address of every agent appointed under this Rule (whether originally or substitutionally) shall immediately after the appointment be communicated by the person by whom the appointment was made to the local returning officer."
- (9) Subsection (1) of section 59 of the Act of 1992 is hereby repealed and every reference in the said Act to an election agent shall be construed as a reference to the election agent appointed under this section by the candidate concerned.
- (10) In subsection (3) of section 59 of the Act of 1992, the words "an election agent may be revoked by the candidate and the appointment of" are hereby deleted.
- Office of agent.**                    **29.** (1) The national agent of a political party shall have in the State an office or place to which claims, notices, writs, summonses and other documents may be sent.

- (2) The election agent of a candidate shall have an office or place in or convenient to the constituency to which claims, notices, writs, summonses and other documents may be sent.
- (3) Any claim, notice, writ, summons or document delivered at the office or place of the national agent of a political party or the election agent of a candidate and addressed to such agent shall be deemed to have been served on the agent and every such national agent or election agent, as the case may be, may in respect of any matter connected with the election be sued in any court having competent jurisdiction at the place where the office of the agent is situate.
- Making of contracts through agent.**      **30.**      (1)      A contract (including a contract of employment and whether in writing or otherwise) by which any election expenses at an election exceeding £500 in value are incurred by or on behalf of—
- [Electoral \(Amendment\) Act, 1998, Section 9](#)
- (a)      a political party pursuant to section 32(1)(b) or 33(1)(b), shall be made by the national agent of the party and shall not be enforceable against the said party or the said agent unless so made; and
- (b)      a candidate at the election shall be made by the election agent of the candidate and shall not be enforceable against the said candidate or agent unless so made.
- (2)      Nothing in this section shall prejudice the right of any person who is a party to a contract to recover from any other such person any moneys, property, goods or services due to the first-mentioned person on foot of such contract.
- Expenses and payments at election.**      **31.**      (1)      (a)      ***In this Part 'election expenses' means all expenses falling within paragraph (b) incurred in the provision of property, goods or services for use at an election during the period referred to subsection (3) in order –***
- [Electoral \(Amendment\) Act, 1998, Section 10\(a\)](#)
- [Electoral \(Amendment\) Act, 2001, Section 50\(k\)](#)
- (i)      to promote or oppose, directly or indirectly, the interests of a political party or a political group formed in accordance with the rules of procedure of the European Parliament, or to present the policies or a particular policy of a political party or a political group or the comments of a political party or a political group on the policy or policies of another political party or political group or of a candidate at the election; or
- (ii)      to promote or oppose, directly or indirectly, the election of a candidate at the election or to solicit votes for or against a candidate or 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 a political party or a political group or of another candidate at the election; or

[Electoral \(Amendment\) Act, 2001, Section 50\(k\)](#)

(iii) otherwise to influence the outcome of the election.

[Electoral \(Amendment\) Act, 2001, Section 50\(k\)](#)

**(b) The expenses mentioned in the foregoing definition of "election expenses" shall be those, and only those, set out in the Schedule to this Act.**

(2) Where property, goods or services are provided to a political party or a candidate at an election without payment or other consideration therefor or at a price which is less than the commercial price, the provision of the property, goods or services shall be deemed to be an election expense and the property, goods or services shall be deemed to have been provided at the commercial price and shall be accounted for accordingly by the national agent or election agent, as the case may be, in the statement to be furnished under section 36 to the Public Offices Commission.

[Electoral \(Amendment\) Act, 1998, Section 10\(c\)](#)

**(3) The following shall be reckoned for the purposes of this Part and shall be included in the statement to be furnished to the Public Offices Commission under section 36:**

**(a) all election expenses incurred by or on behalf of a political party or a candidate at any time during the period commencing –**

**(i) in the case of a Dáil general election, on the date of the dissolution of the Dáil which occasioned the election,**

**(ii) in the case of a Dáil bye-election, on the date of the issue of the writ, and**

**(iii) in the case of a European election, on the date of the order appointing polling day, and**

**ending on polling day at the election;**

[Electoral \(Amendment\) Act, 2001, Section 50\(k\)\(iii\)](#)

**(b) subject to paragraph 2(b), of the Schedule to this Act, all election expenses incurred by or on behalf of a political party or a candidate at any time before the commencement of the relevant period referred to in paragraph (a) for the provision of property, goods or services for use at the election during the period referred to in paragraph (a);**

**(c) all payments made in respect of the election expenses referred to in paragraphs (a) and (b).**

[Electoral \(Amendment\) Act, 1998, Section 10\(d\)](#)

(4) No election expenses shall be incurred at an election and no payment, advance or deposit shall be made in respect of such election expenses -

(a) on behalf of a political party, other than by the national agent of that party, and

(b) on behalf of a candidate other than by the election agent of that candidate.

- 
- (5) In subsection (4), "national agent" and "election agent" shall be construed as including a person or persons authorised for the purpose of subsection (4) by the said national agent or election agent, as the case may be, and any expenditure incurred or payment made by such person or persons shall be subject to limits which shall be specified in such authorisation.
- (6) Where any election expenses (within the meaning of this Part) are incurred at an election by a body which -
- (a) was established by or on behalf of a political party or a candidate for the purposes of incurring election expenses or making payments in respect of such expenses or for any of the purposes referred to in subsection (1)(a), or
  - (b) is a member of or is a branch or subsidiary organisation (within the meaning of section 22 (1)) of a political party, or
  - (c) is effectively controlled by a political party or by a candidate or is or appears to be so connected with or associated with a political party or candidate that a reasonable person would believe that it is controlled or substantially influenced by that political party or candidate,

such expenses shall be deemed to have been incurred on behalf of the party or candidate concerned and shall be accounted for accordingly by the relevant agent and the provisions of this Part shall apply in relation thereto.

- (7) Before incurring any expenses at an election a person (other than the national agent of a political party or the election agent of a candidate or a person authorised by any such agent for the purpose of subsection (4)) who proposes to incur election expenses (within the meaning of this Part), shall furnish to the Public Offices Commission in writing—
- (a) the name, address and description of the person proposing to incur the expenses,
  - (b) a statement of the nature, purpose and estimated amount of such expenses, and
  - (c) an indication of the person's connection, if any, with any party or candidate at the election.
- (8) Where, notwithstanding the provisions of section 28 (1) and (2), election expenses are incurred by or on behalf of a political party or a candidate at an election before the appointment by the party or the candidate of a national agent or an election agent, as the case may be, the political party or candidate shall furnish to the relevant agent details of such expenses, together with all relevant vouchers, and such election expenses shall be deemed to be expenses incurred by the national agent or election agent, as the case may be.

**subsection (8) to the relevant national agent or election agent in sufficient time to enable the agent to carry out his or her duties under section 36. A political party or a candidate which or who fails to comply with this section shall be guilty of an offence.**

- (9) Every payment of election expenses made pursuant to this Part shall, where the said payment exceeds £100, be supported by a voucher stating the particulars of the transaction to which it relates.
- (10) The publisher of a newspaper, magazine or other periodical publication shall not publish any advertisement or notice in relation to an election purporting to promote or oppose, directly or indirectly, the interests of a political party or a candidate at that election at the request of any person other than the national agent of a political party or a person authorised in writing by such agent, or a candidate at the election or the election agent of such candidate, or a person authorised in writing by such candidate or agent, unless the person produces to the said publisher a certificate from the Public Offices Commission that that person has complied with the provisions of subsection (7) in relation to that election.
- (11) This section shall not be construed to prevent or restrict the lawful publication of any matter in relation to an 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.

Limitation of election expenses at Dáil.

[Electoral \(Amendment\) Act, 1998, Section 11\(a\)](#)

[Electoral \(Amendment\) Act, 2001, Section 50\(l\)](#)

[Electoral \(Amendment\) Act, 1998, Section 11\(b\)](#) and (c)

32. (1) (a) **Subject to paragraph (b), the aggregate** of election expenses which may be incurred by or on behalf of a candidate in connection with his or her candidature at a Dáil election shall not exceed—
- (i) in the case of a constituency returning three members, **£20,000**;
  - (ii) in the case of a constituency returning four members, **£25,000**; and
  - (iii) in the case of a constituency returning five members, **£30,000**.
- (b) (i) Where a political party authenticates the candidature of a candidate at a Dáil election, the party may incur such proportion of the amount of the election expenses which that candidate is entitled to incur at that election under paragraph (a), as may be agreed in writing between the party and the candidate concerned.
- (ii) The election expenses which a political party may incur under subparagraph (i) may relate to expenditure in the constituency concerned or otherwise .
- (2) Subject to subsection (1)(b)(i), the aggregate of election expenses which may be incurred by the national agent of a

political party on behalf of that party at a Dáil election shall be the sum of the amounts of election expenses agreed in writing pursuant to subsection (1)(b)(i) between the party and candidates whose candidatures were authenticated by the party at the election.

[Electoral \(Amendment\) Act, 1998, Section 11\(d\)](#)

(3) ***Expenditure by a political party at an election in a constituency (other than expenditure incurred by or on behalf of a national agent of that party) on behalf of a candidate whose candidature is authenticated by the party shall be deemed to be expenditure incurred by the candidate and shall be accounted for accordingly by the candidate's election agent.***

(4) ***Election expenses incurred pursuant to this section by a political party in a constituency in relation to a candidate at a Dáil election (including expenditure incurred in the constituency by or on behalf of the national agent of the party) shall be deemed for the purposes of section 21 to be expenses incurred by the candidate.***

Limitation of election expenses at European election.

[Electoral \(Amendment\) Act, 1998, Section 12\(a\), \(b\) and \(c\)](#)

33. (1) (a) ***Subject to paragraph (b), the aggregate*** of election expenses which may be incurred by or on behalf of a candidate in connection with his or her candidature at a European election shall not exceed the relevant amount specified for the constituency by the Minister by order under this section.

(b) (i) Where a political party authenticates the candidature of a candidate at a European election, the party may incur such proportion of the amount of the election expenses which that candidate is entitled to incur at that election under an order under this subsection, as may be agreed in writing between the party and the candidate concerned.

(ii) The election expenses which a political party may incur under subparagraph (i) may relate to expenditure in the constituency concerned or otherwise.

(2) Subject to subsection (1)(b)(i), the aggregate of election expenses which may be incurred by the national agent of a political party on behalf of that party at a European election shall be the sum of the amounts of election expenses agreed in writing pursuant to subsection (1)(b)(i) between the party and candidates whose candidatures were authenticated by the party at the election.

(3) Where an order under this section is proposed to be made, a draft thereof shall be laid before each House of the Oireachtas and the order shall not be made until a resolution approving of the draft has been passed by each House.

[Electoral \(Amendment\) Act, 1998, Section 12](#)(d)

(4) ***Expenditure by a political party at an election in a constituency (other than expenditure incurred by or on behalf of a national agent of that party) on behalf of a candidate whose candidature is authenticated by the party shall be deemed to be expenditure incurred by the candidate and shall be accounted for accordingly by the candidate's election agent.***

(5) ***Election expenses incurred pursuant to this section by a political party in a constituency in relation to a candidate at a European election (including expenditure incurred in the constituency by or on behalf of the national agent of the party) shall be deemed for the purposes of regulations made under section 21 to be expenses incurred by the candidate.***

Period for making claims relating to election expenses.

34. Notwithstanding anything contained in any other enactment, every claim in respect of election expenses against the national agent of a political party, the election agent of a candidate or a person referred to in section 31 (7) which is not delivered to the agent or person concerned on or before the forty fifth day after the polling day at the election, shall not be paid and shall not be enforceable against the said agent or person.

Dispute claims relating to election expenses.

35. If the national agent of a political party, the election agent of a candidate or a person referred to in section 31 (7) disputes any claim delivered to the agent or person concerned within the period allowed for delivery of such claims under section 34, the person by whom the claim is made may apply to a court of competent jurisdiction for an order for payment of the claim and the court may, on being satisfied that the claim should be paid, make an order for payment and specify the amount which is payable.

Statement in relation to election expenses.

36. (1) (a) The national agent of a political party, the election agent of a candidate and every person who incurs election expenses under section 31 (7) shall, within the fifty six days next following the polling day at an election, furnish to the Public Offices Commission a statement in writing of all election expenses (whether paid or not) incurred by such agent or person in relation to the election and the several matters to which such expenses relate, together with all relevant vouchers.

(b) The national agent of a political party shall include in the statement of election expenses furnished by him or her under paragraph (a):

(i) details of the election expenses incurred by the said agent pursuant to section 32(1)(b) or 33(1)(b), as may be appropriate;

(ii) ***the name of each candidate whose candidature was authenticated by the party at that election and in respect of whom election expenses are incurred by the said agent, the constituency in which each such candidate was a candidate at the election and the amount of election expenses (if any) referred to in section 32(4) or 33(5), as may be appropriate, incurred by the party on behalf of each such candidate, and***

[Electoral \(Amendment\) Act, 1998, Section 13](#)

- (iii) the amount of election expenses (if any) agreed in writing pursuant to section 32(1)(b)(i) or 33(1)(b)(i), as may be appropriate, between the party and each such candidate and the amount of election expenses incurred by the said agent pursuant to section 32(1)(b)(i) or 33(1)(b)(i), as may be appropriate, in respect of each such candidate.
  - (c) The election agent of a candidate whose candidature was authenticated by a political party at the election shall include in the statement of election expenses furnished by him or her under paragraph (a) the amount of election expenses agreed in writing pursuant to section 32(1)(b)(i) or 33(1)(b)(i), as may be appropriate, between the candidate and such party.
  - (d) Each statement furnished under this subsection shall include particulars of all disputed claims, if any, and all claims, if any, received after the day referred to in section 34.
- (2) Each statement of election expenses furnished under subsection (1) shall be in the form directed by the Public Offices Commission and shall be accompanied by a statutory declaration made by the agent or person by whom the statement is furnished that, to the best of the knowledge and belief of the agent or person concerned, the statement is correct in every material respect and that the agent or person has taken all reasonable action in order to be satisfied as to the accuracy of the statement.
- (2A) *Where the Public Offices Commission requests additional or supplemental information in relation to a statement of election expenses under this section, such information shall be provided by the agent or person who furnished the statement and shall be in a form, directed by the Commission, accompanied, if the Commission so requests, by a statutory declaration made by the agent or person that, to the best of the knowledge and belief of the agent or person, the information is correct in every material respect and that the agent or person has taken all reasonable action in order to be satisfied as to the accuracy of the information.***
- (3) Where, after the statement of election expenses is furnished under subsection (1), an order for payment of a claim is made by a court under section 35 the national agent, election agent or person referred to in section 31 (7), as the case may be, shall, not later than 7 days after the date of the order of the court, furnish to the Public Offices Commission a copy of the said order together with a statement of the sum payable under the order.
- (4) It shall be the duty of every agent and person who is required by this section to furnish a statement of election expenses and make a declaration to make such enquiries and maintain such

[Electoral \(Amendment\) Act, 2001, Section 50\(m\)](#)

records as are necessary for the purpose of furnishing the statement and making the declaration.

- (5) Where a candidate standing nominated at an election dies—
- (a) in any of the circumstances referred to in subsection (1), (2) or (3) of section 62 of the Act of 1992, or in paragraph (1), (2) or (3) of Rule 27 of the Second Schedule to the Act of 1997, as the case may be, or
  - (b) after the close of poll at the election and before a statement of election expenses has been furnished to the Public Offices Commission in respect of that candidate,

the election agent of the said candidate shall, notwithstanding the death of the candidate, furnish a statement of the election expenses of the candidate in accordance with this section.

- (6) This section shall apply to an agent appointed under section 28(5)(b), subject to the proviso that the statement of election expenses to be furnished by the said agent shall be furnished to the Public Offices Commission within the 56 days next following polling day at the election or as soon as practicable after the expiration of that period.

**Laying of copy of statement of election expenses before each House of Oireachtas.**

- 37.** (1) Subject to subsection (2), as soon as may be after the receipt of a statement of election expenses and a statutory declaration furnished pursuant to section 36, the Public Offices Commission shall cause a copy of the said statement and declaration together with a copy of any relevant court orders to be laid before each House of the Oireachtas.
- (2) Where an error or omission in a statement of election expenses is corrected or made good, as the case may be, in accordance with section 4 (2), the Public Offices Commission shall cause a copy of the said statement as so corrected to be laid before each House of the Oireachtas.

**Relief for non-compliance with Part V.**

- 38.** (1) In any legal proceedings arising from the provisions of this Part, where in the case of—
- (a) a political party, the national agent of the said party fails to furnish to the Public Offices Commission a statement of election expenses or any part of such statement or a statutory declaration in accordance with section 36 or there is an error, omission or false or misleading statement therein,
  - (b) a candidate at an election, the election agent of such candidate fails to furnish to the Public Offices Commission a statement of election expenses or any part of such statement or a statutory declaration in accordance with section 36 or there is an error, omission or false or misleading statement therein,
  - (c) the national agent of a political party or the election agent of a candidate, such agent fails to furnish to the Public Offices Commission a statement of election expenses or any part of such statement or a statutory

declaration which he or she was required to furnish under section 36 or there is an error, omission or false or misleading statement therein, or

- (d) a person referred to in section 31 (7), the person fails to furnish to the Public Offices Commission a statement of election expenses or any part of such statement or a statutory declaration which the person was required to furnish under section 36 or there is an error, omission or false or misleading statement therein,

the following provisions shall apply.

- (2) Where it is shown to the court that the failure, error, omission or false or misleading statement arose—
  - (a) due to the illness of a party to the proceedings,
  - (b) where a party to the proceedings is a political party, due to the death, illness, absence or misconduct of the national agent of such political party or of any employee of such agent,
  - (c) where a party to the proceedings is a candidate, due to the death, illness, absence or misconduct of his or her election agent or of any employee of such agent,
  - (d) where a party to the proceedings is the national agent of a political party or the election agent of a candidate, due to the death, illness, absence or misconduct of any person who had previously been such agent, or of any employee of the party to the proceedings,
  - (e) where a party to the proceedings is a person referred to in section 31 (7), due to the death, illness, absence or misconduct of any employee of such person, or
  - (f) due to inadvertence or other reasonable cause not involving negligence on the part of such party to the proceedings, or the contravention, knowingly, by such party of the provisions of this Part,

and was not due to any lack of bona fides on the part of such party to the proceedings and where the proceedings are based wholly or partly on the grounds of misconduct on the part of any person, such misconduct was without the approval or knowledge of such party to the proceedings and such party took all reasonable action to prevent such misconduct, the court may, on application to it by such party, on being satisfied that it is appropriate so to do, make such order granting relief for the failure, error, omission or false or misleading statement the subject of the proceedings as it considers reasonable.

- (3) Without prejudice to the generality of subsection (2)—
  - (a) where it is proved to the court by a political party that—
    - (i) any act or omission of the national agent of the party in relation to the statement of election expenses furnished by him or her was without

the approval or knowledge of the political party,  
and

- (ii) the political party took all reasonable action to prevent the act or omission,

the court shall relieve the political party from the consequences of the act or omission of the national agent,

- (b) where it is proved to the court by a candidate that—

- (i) any act or omission of the election agent of such candidate in relation to the statement of election expenses furnished by the agent was without the approval or knowledge of the candidate, and

- (ii) the candidate took all reasonable action to prevent the act or omission,

the court shall relieve the candidate from the consequences of the act or omission of his or her agent.

- (4) An order under subsection (2)—

- (a) shall relieve the political party, candidate, agent or person, as the case may be, the subject of the proceedings from any liability or consequences under this Act or the provisions of the Electoral Acts, 1992 to 1997,

- (b) may make the granting of the relief conditional on the furnishing of a statement of election expenses in a modified form or within an extended period of time and subject to compliance with such other conditions as seem proper to the court in order to give effect to the provisions of this Part.

**Power of court to require information from agent.**

**39.**

- (1) Where, in dealing with legal proceedings referred to in section 38, it appears to the court that any person who is, or has been, the national agent of a political party or the election agent of a candidate at an election has refused or failed to furnish a statement of election expenses, or to furnish the particulars necessary to enable the provisions of this Part in relation to the furnishing of the statement of election expenses to be complied with, the court may, before making an order under the said section 38, order that person to attend before it.

- (2) Unless a person referred to in subsection (1) shows cause to the contrary, the court may order that person.

- (a) to furnish the statement of election expenses to the Public Offices Commission, or

- (b) to furnish such particulars in the possession or procurement of that person as may be required for the purpose of furnishing such statement, as the court thinks fit, within such period, to such person and in such

manner as it directs, and may require that person to provide such explanation of such particulars as the court directs.

- Excess expenditure.**                    **40.**    Without prejudice to the operation of section 43,—
- [Electoral \(Amendment\) Act, 1998, Section 14](#)
- (a)    where the aggregate of election expenses incurred or deemed to have been incurred by the national agent of a political party exceed the relevant amount calculated in accordance with section 32 or 42, as the case may be, or an order made under section 33 (1) the Minister for Finance shall, on the recommendation of the Public Offices Commission, deduct an amount equal to such excess from any amount which may be payable or become payable to the party under Part III;
- (b)    where the total of the election expenses incurred or deemed to have been incurred by the election agent of a candidate at an election exceeds the relevant amount calculated in accordance with section 32 or 42, as the case may be, or an order made under section 33 (1) the Minister for Finance shall, on the recommendation of the Public Offices Commission, deduct an amount equal to such excess from any sum which may be payable or become payable as a reimbursement of election expenses to the said member under section 21 or regulations made under subsection (2) of that section.
- Provisions relating to fresh election.**                    **41.**    (1)    Where a fresh election is held in a constituency under section 62 or 63 of the Act of 1992 or Rule 27 of the Second Schedule to the Act of 1997, the original election shall be deemed to have been an election for the purposes of this Part and the provisions of this Part including section 36 shall be complied with in relation to the original election by the national agent of a political party and by the agent of each surviving candidate, as may be appropriate.
- (2)    The limits on election expenses at the fresh election for surviving candidates and candidates nominated at the fresh election shall be the relevant amount specified in section 32(1)(a), or in an order under section 33(1)(a), as the case may be.
- Provisions where polls at Dáil election and European election are taken on same day.**                    **42.**    (1)    Where the polls at a Dáil election and a European election are taken on the same day, the following subsections shall have effect.
- (2)    In case a candidate at the European election in a European Parliament constituency is also a candidate at the Dáil election in a Dáil constituency situate within the said European Parliament constituency—

- (a) the candidate shall appoint the same person as election agent under section 28 in respect of the European Parliament constituency and the Dáil constituency concerned;
  - (b) the aggregate of election expenses which may be incurred on behalf of the candidate at the elections shall not exceed the amount specified in an order made by the Minister under subsection (1) of section 33 in respect of election expenses of a candidate at a European election, together with three quarters of the amount specified in subsection (1)(a) of section 32 appropriate to the Dáil constituency (having regard in each case to section 3);
  - (c) a single statement of the election expenses incurred by the election agent of the said candidate in relation to the European election and the Dáil election shall be furnished to the Public Offices Commission under section 36.
- (3) In case a political party authenticates the candidature of a candidate at the European election in a European Parliament constituency and also authenticates the candidature of that person as a candidate at the Dáil election in a Dáil constituency situate within the said European Parliament constituency—
- (a) the party shall appoint the same person to be the national agent of the party under section 28 for both elections;
  - (b) the provisions of subsection (1)(b) of section 32 and subsection (1) (b) of section 33 shall apply in relation to expenditure at the said elections by the said political party in respect of the said constituencies;
  - (c) a single statement of the election expenses incurred by the national agent of the party in relation to both the Dáil election and the European election shall be furnished to the Public Offices Commission under section 36.
- (4) For the purposes of this section, a Dáil constituency which is not wholly situate in a European Parliament constituency shall, in relation to a candidate referred to in subsection (2) or (3), be deemed to be situate within the European Parliament constituency contested by the candidate if any part of the Dáil constituency concerned is situate within the said European Parliament constituency.

**Offences and penalties  
(Part V).**

- 43.** (1) A person shall be guilty of an offence if, at an election, he or she incurs election expenses, or makes any payment, advance or deposit in respect of such expenses—
- (a) on behalf of a political party unless the person is the national agent of the political party concerned or a person authorised by such national agent acting within the limit of such authorisation, or

[Electoral \(Amendment\) Act, 2001, Section 50\(n\)](#)

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- (b) on behalf of a candidate unless the person is the election agent of the candidate or a person authorised by such agent acting within the limit of such authorisation.
- (2) The national agent of a political party or the election agent of a candidate shall be guilty of an offence if at an election the said agent—
- (a) directly or through any other person incurs election expenses in excess of the relevant amount calculated in accordance with section 32 or 42 or an order made under section 33 (1) (b), as may be appropriate, **and, for the purposes of proceedings for an offence under this paragraph, the excess of such expenditure shall be deemed to have occurred on polling day,** or
- (b) in contravention of section 34 pays any claim in respect of election expenses, or
- (c) fails to furnish to the Public Offices Commission, within the period specified for this purpose, a statement of election expenses or a statutory declaration pursuant to section 36, or
- (d) furnishes to the Public Offices Commission a statement of election expenses which, to the agent's knowledge, is false or misleading in a material respect, or
- (e) fails otherwise to comply with the provisions of section 36.
- (3) A person to whom section 31 (7) applies shall be guilty of an offence if at an election he or she—
- (a) fails to notify the Public Offices Commission in accordance with that subsection of his or her intention to incur election expenses, or
- (b) fails to furnish to the Public Offices Commission, within the period specified for this purpose, a statement of election expenses or a statutory declaration pursuant to section 36, or
- (c) furnishes to the Public Offices Commission a statement of election expenses which, to the person's knowledge, is false or misleading in a material respect, or
- (d) fails otherwise to comply with section 36.
- (4) A person shall be guilty of an offence if he or she publishes in a newspaper, magazine or other periodical publication of which he or she is publisher an advertisement or notice in relation to an election purporting to promote or oppose the interests of a political party or a candidate at that election at the request of any person other than the national agent of a political party, or a person authorised in writing by such agent or a candidate at the election or the election agent of such candidate, or a person authorised in writing by such candidate or agent, unless that

person produces to the said publisher a certificate from the Public Offices Commission referred to in section 31(10).

- (5) Where a person is guilty of an offence under this section—
- (a) the person shall be liable on summary conviction to a fine not exceeding £1,000,
  - (b) the person shall be liable, where the offence is an offence referred to in subsection (2) (d) or (3) (c), on conviction on indictment to a fine not exceeding £20,000 or, at the discretion of the court, to imprisonment for a period not exceeding 3 years or to both such fine and such imprisonment, and
  - (c) where the conviction relates to failure to furnish a statement of election expenses under section 36, the person shall be guilty of a further offence on every day on which the failure continues after such conviction and for each such offence the person shall be liable, on summary conviction, to a fine not exceeding £100.
- (6) It shall be a defence to a prosecution under subsection (2) (a) to show that a person did not know and could not reasonably have known that he or she incurred election expenses above the specified limit.
- (7) Proceedings for an offence under this Part shall not be instituted except by or with the consent of the Director of Public Prosecutions.

**Dáil election petition.**

**44.** The Act of 1992 is hereby amended—

- (a) by the insertion of the following subsection after subsection (5) of section 132:
  - "(5A) A Dáil election shall not be declared invalid because of a non-compliance with any provision of Part V of the Electoral Act, 1997 or mistake in the use of forms provided for in that Act, or in any regulation or order made under that Act, where it appears to the court that a candidate or party, as the case may be, complied with the principles laid down in that Part of that Act taken as a whole and that such non-compliance or mistake did not materially affect the result of the election.";
- (b) by the substitution of the following paragraphs for paragraphs (1) and (2) of Rule 3 of the Third Schedule:
  - "(1) Subject to paragraph (3), a petition shall not be presented to the High Court unless that court, on application made to it in that behalf by or on behalf of the person proposing to present it not later than fourteen days after the result of the Dáil election is declared by the returning officer, by order grants leave to the person to do so.
  - (2) The High Court shall not grant leave under paragraph (1) to present a petition unless it is satisfied—

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- (a) that there is prima facie evidence of a matter referred to in section 132 in relation to which the petition questions the election result concerned, and
  - (b) that the said matter is such as to affect materially the result of the election.
- (2A) A petition shall be presented by being lodged in the Central Office of the High Court not later than three days after the grant of leave by the High Court under paragraph (1).";
- (c) by the substitution for "the petition may be presented within the twenty-eight" of "leave of the High Court to present a petition under paragraph (1) may be applied for not later than fourteen" in paragraph (3) of Rule 3 of the Third Schedule; and
  - (d) by the insertion of the following paragraph after paragraph (3) of Rule 3 of the Third Schedule:  
"(3A) Where a petition alleges an irregularity or non-compliance with any provision of Part V of the Electoral Act, 1997 whether before or after the result of the Dáil election was declared by the returning officer, notwithstanding the fact that another petition relating to the same election may have been previously presented or tried, leave of the High Court to present a petition under paragraph (1) may be applied for not later than fourteen days next after the laying of a copy of a statement of election expenses before each House of the Oireachtas in accordance with section 37 of the Electoral Act, 1997."

**European election petition.**

**45.** Section 21 of the Act of 1997 is hereby amended:

- (a) by the substitution in paragraph (a) of subsection (2) for "7" of "fourteen";
- (b) by the substitution in paragraph (b) of subsection (2) for "seven" of "fourteen";
- (c) by the insertion of the following paragraph after paragraph (b) of subsection (2):

- "(bb) Where a petition alleges an irregularity or non-compliance with any provision of Part V of the Electoral Act, 1997 whether before or after the result of the European election was declared by the returning officer, notwithstanding the fact that another petition relating to the same election may have been previously presented or tried, leave of the High Court to present a petition under paragraph (a) may be applied for not later than fourteen days next after the laying of a copy of a statement of election expenses before each House of the Oireachtas in accordance with section 37 of the Electoral Act, 1997."; and
- (d) by the insertion of the following paragraph after paragraph (b) of subsection (8):
- "(bb) A European election shall not be declared invalid because of a non-compliance with any provision of Part V of the Electoral Act, 1997 or mistake in the use of forms provided for in that Act, or in any regulation or order made under that Act, where it appears to the court that a candidate or party, as the case may be, complied with the principles laid down in that Part of that Act taken as a whole and that such non-compliance or mistake did not materially affect the result of the election."

## PART VI DONATIONS AND ELECTION EXPENSES AT PRESIDENTIAL ELECTION

Interpretation (Part VI).

46. (1) In this Part—

"person" shall include an individual, a body corporate and an unincorporated body of persons (including a political party) and a body corporate and any subsidiary thereof shall be deemed to be one person;

"political party" means a political party registered in the Register of Political Parties in accordance with section 25 of the Act of 1992 as a party organised to contest a Dáil election or a European election or a local election or all or any combination of such elections.

[Electoral \(Amendment\) Act, 2001, Section 49\(f\)\(i\)](#)

(2) For the purposes of this Part—

(a) ***'donation' means any contribution given by any person to a candidate at a presidential election for the purpose of promoting the election of the candidate at that 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, and includes all or any of the following, namely –***

- (i) a donation of money,
- (ii) a donation of property or goods,

- (iii) conferring the right to use, without payment or other consideration, indefinitely or for a specified period of time, any property or goods,
- (iv) the supply of services without payment or other consideration therefor,
- (v) the difference between the commercial price and the price charged for the purchase, acquisition or use of property or goods, or the supply of any service where the price, fee or other consideration is less than the commercial price, or
- (vi) in the case of a contribution made by a person in connection with an event organised for the purpose of raising funds for a candidate at a presidential election, the proportion attributable to that contribution of the net profit, if any, deriving from the event;

[Electoral \(Amendment\) Act, 2001, Section 49\(f\)\(ii\)](#)

**(aa) ‘account’ means an account in an institution in the State for the purpose of crediting and debiting money received in respect of donations;**

**‘candidate’ means a person who on or before the date of the making of the order appointing polling day at a presidential election is declared by himself or herself or by others to be a candidate at that election;**

[Electoral \(Amendment\) \(Political Funding\) Act 2012, Section 18\(b\)](#)

**“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;**

**‘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.**

**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 with regard to the policy or policies of a candidate at the election or otherwise,**
- (iii) **otherwise influencing the outcome of the election;**

**‘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’, in relation to a presidential election, 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 a presidential election, who, in any particular year, accepts a donation the value of which exceeds ~~£100~~ €100.**

[Electoral \(Amendment\) \(Political Funding\) Act 2012, Section 18\(a\)](#)

- (b) each of the following shall be deemed not to be a donation—
  - (i) free postage provided for a candidate under section 32 of the Act of 1993,
  - (ii) any payment, service or facility provided to a 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 (whether pursuant to this Act, the Presidential

Establishment Acts, 1938 to 1991, the Oireachtas (Allowances to Members) Acts, 1938 to 1996, the Ministerial and Parliamentary Offices Acts, 1938 to 1996, the European Assembly (Irish Representatives) Act, 1979, or otherwise) by virtue of being a former or the retiring President, a member of either House of the Oireachtas, the holder of a qualifying office (within the meaning of the Ministerial and Parliamentary Offices Acts, 1938 to 1996), the holder of a position referred to in the Oireachtas (Allowances to Members) (Amendment) Act, 1994, a representative in the European Parliament, 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,

[Electoral \(Amendment\) Act, 1998, Section 16\(a\)](#)

(iii) **benefits derived from –**

(I) ***a service rendered by an individual on behalf of a candidate at a presidential election, including the use of the individual's motor vehicle, where that service is gratuitous and is not part of that 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, or***

(II) ***a service rendered at a presidential election by an individual in the employment of a political party, including the use of the individual's motor vehicle, whether the individual's remuneration is paid out of the party's resources or out of public funds, on behalf of a candidate at the presidential election where the individual is not in receipt of any reward or benefit in kind other than his or her normal remuneration (including recoupment of expenses) in consideration of that service,***

[Electoral \(Amendment\) Act, 2001, Section 50\(o\)](#)

(iv) the publication in a newspaper, magazine or other periodical publication or the broadcast on radio or television of news, reports, articles, features, editorial or other comments, including the publication of letters to the editor, where such publication or broadcast is effected in the same manner as that of other material relating to issues of public interest or concern, and the newspaper, magazine or other periodical publication is not published for the purpose of

[Electoral \(Amendment\) Act, 1998, Section 16\(b\)](#)

promoting the interests of a candidate at a presidential election,

(v) the transmission on radio or television free of charge of a broadcast on behalf of a candidate,

[Electoral \(Amendment\) Act, 1998, Section 16\(c\)](#)

(vi) **election expenses incurred by a political party on behalf of a candidate at a presidential election other than a donation of money;**

(c) a donation, whether made directly or through any intermediary, shall be deemed to be made to a candidate at a presidential election if it is made to the candidate concerned or to any agent or other person acting for the said candidate and any reference to a donation or the acceptance thereof shall be construed accordingly;

(d) where a person makes more than one donation to the same candidate in relation to the same presidential election, all such donations shall, for the purposes of section 48, be aggregated and treated as a single donation.

**Anonymous donations to presidential candidate. 47.**

[Electoral \(Amendment\) \(Political Funding\) Act 2012, Section 19](#)

(1) A candidate at a presidential election **or third party** shall not, directly or through any intermediary, accept a donation exceeding ~~£400~~ €100 in value unless the name and address of the person by or on whose behalf the donation is made are known to the candidate.

[Electoral \(Amendment\) Act, 2001, Section 49\(g\)\(i\)](#) and (ii)

(2) Where, notwithstanding subsection (1), a donation, acceptance of which is prohibited by that subsection, is made to a candidate at a presidential election, **or third party** the election agent of the candidate concerned **or third party** shall, in the statement to be furnished under section 48, **or the certificate to be furnished under section 48B** include particulars of such donation and shall, at the same time as the statement under section 48 is furnished, remit the donation or the value thereof to the Public Offices Commission.

(3) The Public Offices Commission shall dispose of all moneys, property or goods received under subsection (2) in such manner as may be directed by the Minister for Finance.

**Presidential election donation statement. 48.**

[Electoral \(Amendment\) \(Political Funding\) Act 2012, Section 20\(a\)](#)

(1) Not later than the fifty sixth day after the polling day at a presidential election, the presidential election agent of each candidate at the election shall furnish to the Public Offices Commission a written statement, in the form directed by the said Commission, to be known, and is referred to in this Part, as a "presidential election donation statement", indicating whether, in relation to the election, the candidate received a donation exceeding ~~£500~~ €600 in value including donations received at any time before the date of the order appointing polling day at the election and stating in respect of each such donation (if any)—

[Electoral \(Amendment\) \(Political Funding\) Act 2012, Section 20\(b\)](#)

(a) the value of the donation, ~~and~~

[Electoral \(Amendment\) \(Political Funding\) Act 2012, Section 20\(c\)](#)

- (b) ~~(b)~~ the name, description and postal address of the person by or on whose behalf the donation was made,
- (c) the date on which the donation was received,
- (d) whether the donation was requested from the donor, and if so, the name 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.

(2) A statement furnished pursuant to subsection (1) shall be accompanied by a statutory declaration made by the presidential election agent concerned that, to the best of the agent's knowledge and belief, the statement is correct in every material respect and that the agent has taken all reasonable action in order to be satisfied as to the accuracy of the statement.

[Electoral \(Amendment\) Act, 2001, Section 50\(p\)](#)

**(2A) *Where the Public Offices Commission requests additional or supplemental information in relation to a presidential election donation statement, such information shall be provided by the presidential election agent concerned and shall be in a form, directed by the Commission, accompanied, if the Commission so requests, by a statutory declaration made by the agent that, to the best of the agent's knowledge and belief, the information is correct in every material respect and that the agent has taken all reasonable action in order to be satisfied as to the accuracy of the information.***

(3) It shall be the duty of the presidential election agent to make such enquiries and maintain such records as are necessary for the purpose of furnishing the said statement and making the declaration.

Limits on donation amounts.

[Electoral \(Amendment\) Act, 2001, Section 49\(h\)](#)

[Electoral \(Amendment\) \(Political Funding\) Act 2012, Section 21](#)

**48A. (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 a donation the value of which exceeds –***

- (i) a donation the value of which exceeds, in case the first-mentioned person falls within paragraph (a) or (b), ~~£2,000~~, €1,000, or
- (ii) a donation the value of which exceeds, in case the first-mentioned person falls within paragraph (c), ~~£5,000~~–€2,500, or



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

[Electoral \(Amendment\) \(Political Funding\) Act 2012, Section 22](#)

**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 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) 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.**

**48AB.**

**A person who makes a donation on behalf of another person shall notify in writing -**

- (a) the candidate,**

[Electoral \(Amendment\) \(Political Funding\) Act 2012, Section 23](#)

- (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.

Political donations accounts.

[Electoral \(Amendment\) \(Political Funding\) Act 2012, Section 24](#)

**48B. (1)** *Where a candidate at a presidential election, a presidential election agent or a third party receives a monetary donation the value of which exceeds ~~£100~~ €100, there shall be opened and maintained –*

- (a) *in the case of such a receipt by the candidate before the appointment by him or her of a presidential election agent, by the candidate,*
- (b) *in the case of such a receipt by the candidate after such an appointment is made, by that agent, and*
- (c) *in any other case, by the presidential election agent or third party, as the case may be,*

*an account at an institution in the State and there shall be lodged to that account by the person who has opened it that donation and any further monetary donations received by him or her or it.*

**(2)** *A presidential election agent shall ensure that a donation statement furnished by him or her under section 48 to the Public Offices Commission is accompanied by –*

- (a) *a statement provided by the institution referred to in subsection (1) with which he or she or the candidate for whom he or she is a presidential election agent has opened the account referred to therein specifying the transactions that have taken place in relation to the account during the period beginning on the date of opening of the account and ending on polling day at the presidential election, and*
- (b) *a certificate, in a form directed by the Public Offices Commission, signed by the presidential election agent, stating that all monetary donations received during the said period by him or her or the candidate for whom he or she is such an agent were lodged to the said account and all amounts debited from that account were used for promoting the election of the said candidate or otherwise affecting the outcome of the said election.*

**(3)** *A third party shall, not later than 56 days after polling day at a presidential election, furnish to the Public Offices*

**Commission a statement provided by the institution referred to in subsection (1) with which the third party has opened the account referred to therein specifying the transactions that have taken place in relation to the account during the period beginning on the date of opening of the account and ending on polling day at the presidential election, together with a certificate, in a form directed by the Commission, signed by the third party, stating that all monetary donations received during the said period by the third party were lodged to the said account and all amounts debited from that account were used for promoting the election of a candidate at the said election or otherwise affecting the outcome of the said election.**

- (4) **The certificate furnished pursuant to subsection (2) or (3) shall be accompanied by a statutory declaration made by the person by whom the certificate is furnished that, to the best of the person's knowledge and belief, the certificate 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 certificate.**
- (5) **The Public Offices Commission shall retain the statements, certificates and statutory declarations furnished to it pursuant to subsections (2), (3) and (4) and shall not disclose the contents of those statements, certificates or declarations unless ordered by a Court to do so or save when such disclosure is required in connection with an investigation held by the Commission.**

Registration of third parties.

[Electoral \(Amendment\) \(Political Funding\) Act 2012, Section 25](#)

**48C. As soon as may be after the receipt by it of a donation the value of which exceeds ~~£100~~ €100 and before incurring any expenses for the purposes of promoting the election of a candidate at a presidential election or otherwise affecting the outcome of such an election or, as the case may be, incurring, subsequent to that receipt, any further such expenses a third party shall furnish to the Public Offices Commission in writing –**

- (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,**
- (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.**

Orders (Part VI).

- 49. (1)** The Minister may make orders for the purposes of this Part and may, by order, amend or revoke an order made under this Part including an order under this subsection.
- (2) Where an order under this Part (including an order under subsection (1)) is proposed to be made, a draft thereof shall be laid before each House of the Oireachtas and the order shall not be made until a resolution approving of the draft has been passed by each such House.

**Appointment of presidential election agent.**

[Electoral \(Amendment\) Act, 2001, Section 50\(q\)](#)

50. (1) (a) Before incurring any election expenses at a presidential election each candidate at the presidential election shall appoint an agent (in this Part referred to as a "presidential election agent") for the purposes of this Part **and to assist the candidate generally in relation to the election** and shall, not later than the last day for receiving nominations at the election, notify in writing the name of the said agent and the address of the office of the agent to the presidential returning officer.
- (b) A candidate may appoint himself or herself as presidential election agent and, on so doing or on being deemed under this section to have so done, shall, so far as circumstances permit, be subject to the provisions of this Part both as a candidate and as an agent and, except where the context otherwise requires, any reference in this Part to a presidential election agent shall be construed as including a reference to the candidate acting as presidential election agent.
- (2) Where a candidate has not, at the time referred to in subsection (1) (a), notified the presidential returning officer of the name of the presidential election agent appointed by the candidate and the address of the agent's office, the candidate shall be deemed to have appointed himself or herself as presidential election agent and to have revoked the appointment of any other person as such agent.
- (3) A candidate may at any time revoke the appointment of a presidential election agent appointed or deemed to have been appointed by the candidate under this section.
- (4) (a) If, before the presidential election donation statement and the statement of election expenses have been furnished to the Public Offices Commission in accordance with sections 48 and 56, respectively, the appointment of a presidential election agent is revoked or the person appointed as such agent dies, resigns or is otherwise unable to act, the candidate shall forthwith appoint another presidential election agent and shall notify in writing the name of the person so appointed and the address of the person's office to the presidential returning officer.
- (b) (i) Where a candidate at a presidential election who has appointed himself or herself as election agent dies before a statement of election expenses has been furnished by him or her in accordance with section 56, the personal representative of the candidate may appoint another election agent in respect of the candidate.
- (ii) The personal representative of a candidate at a presidential election referred to in subparagraph (i) may appoint himself or herself as election agent in respect of that candidate.

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- (c) The provisions of this section shall apply to a presidential election agent appointed under this subsection.
- (5) The presidential returning officer shall as soon as may be notify the Public Offices Commission in writing and give public notice of the name and the address of the office of every presidential election agent appointed or deemed to have been appointed under this section.
- (6) A presidential election agent appointed or deemed to have been appointed under this section shall have an office or place in the State to which claims, notices, writs, summonses and other documents relating to the presidential election may be sent.
- (7) Any claim, notice, writ, summons or other document delivered to the office or place of a presidential election agent and addressed to the agent shall be deemed to have been served on the agent and the presidential election agent may, in respect of any matter connected with the presidential election, be sued in any court having competent jurisdiction at the place where the said office is situated.
- (8) (a) Subsections (1) (a) and (2) (a) of section 33 of the Act of 1993 are hereby repealed and every reference to an election agent in the said Act shall be construed as a reference to a presidential election agent appointed under this section.
- (b) The following subsection is hereby substituted for subsection (4) of section 33 of the Act of 1993—
- "(4) The person by whom an agent is appointed under this section shall immediately after the appointment give written notice of the appointment and the name and address of the agent to the local returning officer for the constituency concerned."
- (9) The provisions of this section, insofar as they apply to a presidential election held before the first day of January, 1998, shall have effect in relation to that election as if in subsection (1)(a) "On or before the last day for receiving nominations" was substituted for "Before incurring any election expenses" and "said" was inserted after "not later than the".
- Making of contracts through presidential election agent.**      **51.** (1) A contract (including a contract of employment and whether in writing or otherwise) by which any election expenses exceeding £500 in value are incurred by or on behalf of a candidate at a presidential election shall be made by the presidential election agent of the candidate and shall not be enforceable against the said candidate or presidential election agent unless so made.
- (2) Nothing in this section shall prejudice the right of any person who is a party to a contract to recover from any other such person any moneys, property, goods or services due to the first-mentioned person on foot of such contract.

- Expenses and payments at presidential election.** 52. (1) (a) ***In this Part ‘election expenses’ means all expenses falling within paragraph (b) incurred in the provision of property, goods or services for use at a presidential election during the period commencing on the date of the order appointing polling day at that election and ending on polling day at that election in order –***
- [Electoral \(Amendment\) Act, 1998, Section 17\(a\)](#)
- [Electoral \(Amendment\) Act, 2001, Section 50\(r\)\(i\)\(I\)](#)
- (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.***
- [Electoral \(Amendment\) Act, 2001, Section 50\(i\)\(II\)](#)
- (b) ***The expenses mentioned in the foregoing definition of ‘election expense’ shall be those, and only those, set out, in the Schedule to this Act.***
- (2) Where property, goods or services are provided to a candidate at a presidential election without payment or other consideration therefor or at a price which is less than the commercial price, the provision of the property, goods or services shall be deemed to be an election expense and the property, goods or services shall be deemed to have been provided at the commercial price and shall be accounted for accordingly by the presidential election agent in the statement to be furnished under section 56 to the Public Offices Commission.
- [Electoral \(Amendment\) Act, 2001, Section 50\(r\)\(ii\)](#)
- (3) ***The following shall be reckoned for the purposes of this Part and shall be included in the statement to be furnished to the Public Offices Commission under section 56:***
- (a) ***all election expenses incurred by or on behalf of a candidate at a presidential election at any time during the period commencing on the date of the order appointing polling day at that election and ending on polling day at that election;***
- (b) ***all election expenses incurred, by or on behalf of a candidate at a presidential election at any time before the commencement of the relevant period referred to in paragraph (a), for the provision of property, goods or services for use at the election during that period;***
- (c) ***all payments made in respect of the election expenses referred to in paragraphs (a) and (b).***
- [Electoral \(Amendment\) Act, 1998, Section 17\(c\)](#)
- (4) No election expenses shall be incurred at a presidential election and no payment, advance or deposit shall be made in respect

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of such election expenses on behalf of a candidate at the presidential election other than by the presidential election agent of the candidate or such person or persons authorised for this purpose by the said presidential election agent and subject to limits regarding expenditure and payment which shall be specified in such authorisation.

- (5) Where any election expenses (within the meaning of this Part) are incurred at a presidential election by a body which—
- (a) is a political party which supports the candidature of a candidate, or
  - (b) was established by or on behalf of a candidate, or by or on behalf of a political party which supports the candidature of the candidate, for the purpose of incurring election expenses or making payments in respect of such expenses or for any of the purposes referred to in subsection (1) (a), or
  - (c) is a member of or is a branch or subsidiary organisation (within the meaning of section 22 (1)) of a political party which supports the candidature of the candidate, or
  - (d) is effectively controlled by the candidate or a political party which supports the candidature of the candidate or is or appears to be so connected with or associated with the candidate or a political party which supports the candidature of the candidate that a reasonable person would believe that it is controlled or substantially influenced by the candidate or political party,

such expenses shall be deemed to have been incurred on behalf of the candidate concerned and shall be accounted for accordingly by the presidential election agent of the candidate and the provisions of this Part shall apply in relation thereto.

- (6) Before incurring any expenses at a presidential election a person (other than the presidential election agent of a candidate or a person authorised by such agent for the purposes of subsection (4)) who proposes to incur election expenses (within the meaning of this Part), shall furnish to the Public Offices Commission in writing—
- (a) the name, address and description of the person proposing to incur the expenses,
  - (b) a statement of the nature, purpose and estimated amount of such expenses, and
  - (c) an indication of the person's connection, if any, with any candidate or with any political party which supports the candidature of a candidate at the election.
- (7) Where, notwithstanding the provisions of section 50 (1) (a), election expenses are incurred by or on behalf of a candidate at a presidential election before the appointment by the candidate of an election agent, the candidate shall furnish to the relevant agent details of such expenses, together with all

relevant vouchers, and such election expenses shall be deemed to be expenses incurred by the election agent.

[Electoral \(Amendment\) Act, 2001, Section 50\(r\)\(iii\)](#)

**(7A) It shall be the duty of the candidate concerned to furnish the relevant material referred to in subsection (7) to the relevant presidential election agent in sufficient time to enable the agent to carry out his or her duties under section 56. A candidate who fails to comply with this subsection shall be guilty of an offence.**

(8) Every payment of election expenses made pursuant to this Part shall, where the said payment exceeds £100, be supported by a voucher stating the particulars of the transaction to which it relates.

(9) The publisher of a newspaper, magazine or other periodical publication shall 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 at the request of any person other than a candidate at the election or the election agent of such candidate, or a person authorised in writing by such candidate or agent, unless the person produces to the said publisher a certificate from the Public Offices Commission that that person has complied with the provisions of subsection (6) in relation to that election.

(10) This section shall not be construed to prevent or restrict the lawful publication of any matter in relation to a 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.

**Limitation of presidential election expenses.**

[Electoral \(Amendment\) Act 2011, Section 6](#)

**53.** ~~(1) The aggregate of election expenses which may be incurred by or on behalf of a candidate at a presidential election in connection with his or her candidature shall not exceed the amount specified for this purpose by the Minister by order under this section.~~

~~(2) In specifying the aggregate of election expenses which may be incurred by or on behalf of a candidate at a presidential election the Minister shall have regard to the limits on the aggregate of election expenses applying under section 32 (1) (a) and to any change in the consumer price index since the coming into force of such limits applying at the date of the said order.~~

~~(3) For the purposes of this section, "change in the consumer price index" means the difference between the consumer price index number last published before the date of the order under this section and the said number last published before the date of the coming into force of the limits on election expenses applying at Dáil elections at the date of the said order, expressed as a percentage of the last mentioned number.~~

**The aggregate of election expenses which may be incurred by or on behalf of a candidate at a presidential election in connection with his or her candidature at a presidential election shall not exceed €750,000.**

**Period of making claims in relation to presidential election expenses.**

**54.** Notwithstanding anything contained in any other enactment, every claim in respect of election expenses against the presidential election agent

of a candidate at a presidential election or a person referred to in section 52 (6) which is not delivered to the agent or person concerned on or before the forty fifth day after the polling day at the election shall not be paid and shall not be enforceable against the said election agent or person.

**Dispute claims in relation to presidential election expenses.**

**55.** If the presidential election agent of a candidate at a presidential election or a person referred to in section 52 (6) disputes any claim delivered to the agent or person concerned within the period allowed for the delivery of such claims under section 54, the person by whom the claim is made may apply to a court of competent jurisdiction for an order for payment of the claim and the court may, on being satisfied that the claim should be paid, make an order for payment and specify the amount which is payable.

**Statements in relation to presidential election expenses.**

**56.** (1) The presidential election agent of a candidate at a presidential election and every person who incurs election expenses under section 52 (6) shall, within the fifty six days next following the polling day at the presidential election furnish to the Public Offices Commission a statement in writing of all election expenses (whether paid or not) incurred by the agent or person at the election and the several matters to which such expenses relate, together with all relevant vouchers.

(2) Each statement of election expenses furnished under subsection (1) shall be in the form directed by the Public Offices Commission and shall be accompanied by a statutory declaration made by the presidential election agent or person by whom the statement is furnished that, to the best of the knowledge and belief of the agent or person concerned, the statement is correct in every material respect and that the agent or person has taken all reasonable action in order to be satisfied as to the accuracy of the statement.

[Electoral \(Amendment\) Act, 2001, Section 50\(s\)](#)

**(2A) *Where the Public Offices Commission requests additional or supplemental information in relation to a statement of election expenses under this section, such information shall be provided by the presidential election agent or person who furnished the statement in a form, directed by the Commission, accompanied, if the Commission so requests by a statutory declaration made by the agent or person that, to the best of the knowledge and belief of the agent or person, the information is correct in every material respect and that the agent or person has taken all reasonable action in order to be satisfied as to the accuracy of the information.***

(3) Where, after the statement of election expenses is furnished under this section, an order for payment of a claim is made by a court under section 55 the presidential election agent or person referred to in section 52 (6) shall, not later than 7 days after the date of the order of the court, furnish to the Public Offices Commission a copy of the said order together with a statement of the sum payable under the order.

(4) It shall be the duty of every presidential election agent and person who is required by this section to furnish a statement of election expenses and make a declaration to make such enquiries and maintain such records as are necessary for the purpose of furnishing the statement and making the declaration.

**Laying of copy of documents before each House of Oireachtas.**

57. (1) Subject to subsection (2), as soon as may be after the receipt of a statement—
- (a) in relation to donations under section 48, or
  - (b) of election expenses under section 56,
- the Public Offices Commission shall cause a copy of the said statement to be laid before each House of the Oireachtas, together with, in the case of a statement referred to in paragraph (a), a copy of the statutory declaration referred to in section 48 (2), and, in the case of a statement referred to in paragraph (b), a copy of the statutory declaration referred to in section 56 and any relevant court orders.
- (2) Where an error or omission in a statement of election expenses is corrected or made good, as the case may be, in accordance with section 4(2), the Public Offices Commission shall cause a copy of the said statement as so corrected to be laid before each House of the Oireachtas.

**Relief for non-compliance with Part VI.**

58. (1) In any legal proceedings arising from the provisions of this Part, where in the case of—
- (a) a candidate at a presidential election, the election agent of the candidate fails to furnish to the Public Offices Commission a statement of election expenses or any part of such statement or a statutory declaration which he or she was required to furnish under section 56 or there is an error, omission or false or misleading statement therein,
  - (b) the election agent of a candidate at a presidential election, such agent fails to furnish to the Public Offices Commission a statement of election expenses or any part of such statement or a statutory declaration which he or she was required to furnish under section 56 or there is an error, omission or false or misleading statement therein, or
  - (c) a person referred to in section 52(6), the person fails to furnish to the Public Offices Commission a statement of election expenses or any part of such statement or a statutory declaration which the person was required to furnish under section 56, or there is an error, omission or false or misleading statement therein,
- the following provisions shall apply.
- (2) Where it is shown to the court that the failure, error, omission or false or misleading statement arose:
- (a) due to the illness of a party to the proceedings,
  - (b) where a party to the proceedings is a candidate at the presidential election, due to the death, illness, absence or misconduct of his or her election agent or of any employee of such agent,

- (c) where a party to the proceedings is the election agent of a candidate at the presidential election, due to the death, illness, absence or misconduct of any person who had previously been such agent, or of any employee of the agent,
- (d) where a party to the proceedings is a person referred to in section 52 (6), due to the death, illness, absence or misconduct of any employee of the person, or
- (e) due to inadvertence or other reasonable cause not involving negligence on the part of such party to the proceedings, or the contravention, knowingly, by such party of the provisions of this Part,

and was not due to any lack of bona fides on the part of such party to the proceedings and where the proceedings are based wholly or partly on the grounds of misconduct on the part of any person, such misconduct was without the approval or knowledge of such party to the proceedings and such party took all reasonable action to prevent such misconduct, the court may on application to it by such party, on being satisfied that it is appropriate so to do, make such order granting relief for the failure, error, omission or false or misleading statement the subject of the proceedings, as it considers reasonable.

- (3) Without prejudice to the generality of subsection (2), where it is proved to the court by a candidate that:
  - (a) any act or omission of the election agent of such candidate in relation to the statement of election expenses furnished by him or her was without the approval or knowledge of the candidate, and
  - (b) the candidate took all reasonable action to prevent the act or omission,

the court shall relieve the candidate from the consequences of the act or omission of his or her agent.

- (4) An order under subsection (2)—
  - (a) shall relieve the candidate, agent or person, as the case may be, the subject of the proceedings from any liability or consequences under this Act, the Act of 1993 or the provisions of the Electoral Acts, 1992 to 1997, as applied to presidential elections,
  - (b) may make the granting of the relief conditional on the furnishing of a statement of election expenses in a modified form or within an extended period of time and subject to compliance with such other conditions as seem proper to the court in order to give effect to the provisions of this Part.

**Power of court to require information from agent.**

- 59. (1) Where, in dealing with legal proceedings referred to in section 58, it appears to the court that any person who is, or has been, the election agent of a candidate at a presidential election has refused or failed to furnish a statement of election expenses, or

to furnish the particulars necessary to enable the provisions of this Part in relation to the furnishing of the statement of election expenses to be complied with, the court may, before making an order under the said section 58, order that person to attend before it.

- (2) Unless a person referred to in subsection (1) shows cause to the contrary, the court may order that person—
- (a) to furnish the statement of election expenses to the Public Offices Commission, or
- (b) to furnish such particulars in the possession or procurement of that person as may be required for the purpose of furnishing such statement, as the court thinks fit, within such period, to such person and in such manner as it directs, and may require that person to provide such explanation of such particulars as the court directs.

**Provisions relating to fresh presidential election.**

60. (1) Where a fresh presidential election is held under section 31 of the Act of 1993, the original election shall be deemed to have been an election for the purposes of this Part and the provisions of this Part including section 56 shall be complied with in relation to the original election by the election agent of each surviving candidate.

~~(2) The limits on election expenses at the fresh election for surviving candidates and candidates nominated at the fresh election shall be the relevant amount specified in an order for the time being in force under section 53 (1).~~

[Electoral \(Amendment\) Act 2011, Section 7\(b\)](#)

- (2) **The limits on election expenses at the fresh election for surviving candidates and candidates nominated at the fresh election shall be the relevant amount specified in section 53.**

**Offences and penalties (Part VI).**

61. (1) A person shall be guilty of an offence if, at a presidential election, the person—

- (a) incurs election expenses, or
- (b) makes any payment, advance or deposit in respect of such expenses,

on behalf of a candidate at that election, unless the person is the presidential election agent of the candidate at the election or a person authorised by such agent, acting within the limit of such authorisation.

- (2) The presidential election agent of a candidate **or a candidate or a third party** shall be guilty of an offence if at a presidential election the said agent **or a candidate or a third party** —

- (a) directly or through any other person, incurs election expenses in excess of the amount specified in ~~an order for the time being in force under~~ section 53, **and, for the purposes of proceedings for an offence under this paragraph, the excess of such expenditure**

[Electoral \(Amendment\) Act 2011, Section 7\(c\)](#)

[Electoral \(Amendment\) Act, 2001, Section 50\(t\)](#)

- shall be deemed to have occurred on polling day,**  
or
- (b) in contravention of section 54, pays any claim in respect of election expenses, or
- (c) fails to furnish to the Public Offices Commission, within the period specified for this purpose, a statement of election expenses or a statutory declaration under section 56, or
- (d) furnishes to the Public Offices Commission a statement of election expenses which, to the agent's knowledge, is false or misleading in a material respect, or
- (e) fails otherwise to comply with the provisions of section 56, or
- (f) fails to furnish the presidential election donation statement or make the statutory declaration required by section 48 **or the statement of an institution, certificate or statutory declaration required by section 48B** within the period specified in that section, or
- (g) knowingly furnishes a presidential election donation statement or makes a statutory declaration under the said section 48 **or the statement of an institution, certificate or statutory declaration required by section 48B** which is false or misleading in any material respect, or
- (h) **fails to notify the Public Offices Commission in accordance with section 47 or 48A 47, 48A or 48AA of the receipt of a donation acceptance of which is prohibited by that section, or**
- (i) **fails to remit to the Public Offices Commission in accordance with section 47 or 48A with section 47, 48A or 48AA such a donation or the value thereof, or fails to return the donation or part of it exceeding the limit to the donor under section 48A under section 48A or 48AA, or**
- (j) **fails to comply with section 48C.**
- (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
- [Electoral \(Amendment\) Act, 2001, Section 49\(i\)\(ii\)](#)  
and (iii)
- [Electoral \(Amendment\) Act, 2001, Section 49\(i\)\(ii\)](#)
- [Electoral \(Amendment\) Act, 2001, Section 49\(i\)\(iv\)](#)
- [Electoral \(Amendment\) \(Political Funding\) Act 2012, Section 26\(a\)\(i\)](#)
- S.26(a)(ii)(I)
- [Electoral \(Amendment\) \(Political Funding\) Act 2012, Section 26\(a\)\(ii\)](#)
- [Electoral \(Amendment\) \(Political Funding\) Act 2012, Section 26\(b\)](#)

(b) knowingly furnishes information under section 48AB which is false or misleading in any material respect.

and

(2C) 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)”.

(3) A person to whom section 52 (6) applies shall be guilty of an offence if at a presidential election he or she—

(a) fails to notify the Public Offices Commission in accordance with that subsection of his or her intention to incur election expenses, or

(b) fails to furnish to the Public Offices Commission, within the period specified for this purpose, a statement of election expenses or a statutory declaration pursuant to section 56, or

(c) furnishes to the Public Offices Commission a statement of election expenses which, to the person's knowledge, is false or misleading in a material respect, or

(d) fails otherwise to comply with section 56.

(4) A person shall be guilty of an offence if he or she publishes in a newspaper, magazine or other periodical publication of which he or she is publisher an advertisement or notice in relation to a presidential election purporting to promote or oppose the interests of a candidate at that election at the request of any person other than a candidate or the presidential election agent of a candidate, or a person authorised in writing by such candidate or agent, unless that person produces to the said publisher a certificate from the Public Offices Commission referred to in section 52 (9).

(5) Where a person is guilty of an offence under this section—

(a) the person shall be liable on summary conviction to a fine not exceeding £1,000,

(b) the person shall be liable, where the offence is an offence referred to in ~~subsection 2 (d) or (g) or subsection 3 (c)~~ **subsection 2(d) or (g), subsection (2A), (2B)(b) or subsection 3(c)**, on conviction on indictment to a fine not exceeding £20,000 or, at the discretion of the court, to imprisonment for a period not exceeding 3 years or to both such fine and such imprisonment, and

[Electoral \(Amendment\) \(Political Funding\) Act 2012, Section 26\(c\)](#)

(c) where the conviction relates to failure to furnish a presidential election donation statement under section 48 **or a statement of an institution, certificate or statutory declaration under section 48B** or a statement of election expenses under section 56, the person shall be guilty of a further offence on every day on which the failure continues after such conviction and

[Electoral \(Amendment\) Act, 2001, Section 49\(j\)](#)

for each such offence the person shall be liable on summary conviction, to a fine, not exceeding £100.

- (6) It shall be a defence to a prosecution under subsection (2)(a) to show that a person did not know and could not reasonably have known that he or she incurred election expenses above the specified limit.
- (7) Proceedings for an offence under this Part shall not be instituted except by or with the consent of the Director of Public Prosecutions.

**Presidential election petition.**

62. The Act of 1993 is hereby amended:

- (a) by the insertion of the following subsection after subsection (4) of section 57:

"(4A) Where a petition alleges an irregularity or non-compliance with any provision of Part VI of the Electoral Act, 1997 whether before or after the result of the Presidential election was declared by the presidential returning officer, notwithstanding the fact that another petition relating to the same election may have been previously presented or tried, leave of the High Court to present a petition under subsection (2) may be applied for not later than seven days next after the laying of a copy of a statement of election expenses before each House of the Oireachtas in accordance with section 57 of the Electoral Act, 1997."; and

- (b) by the insertion of the following subsection after subsection (7) of section 57:

"(7A) A presidential election shall not be declared invalid because of a non-compliance with any provision of Part VI of the Electoral Act, 1997 or mistake in the use of forms provided for in that Act, or in any regulation or order made under that Act, where it appears to the court that a candidate complied with the principles laid down in that Part of that Act taken as a whole and that such non-compliance or mistake did not materially affect the result of the election.".

## **PART VII**

### **PERSONS UNABLE TO VOTE AT POLLING STATION**

**Entry of names in postal votes list.**

63. (1) The registration authority shall enter in the postal voters list the name of every elector who, not later than the last date for making claims for correction in the draft register, applies to be so entered and satisfies the registration authority that the circumstances of the elector's occupation, service or employment are such as to render it likely that he or she will be unable to go in person on polling day to vote at the polling place for the polling district.
- (2) For the purposes of this section "employment" and "service" shall be deemed to include participation by a person on a full

time basis on an educational course of study in an educational institution in the State.

[Electoral \(Amendment\) Act, 2001, Section 50\(u\)](#)

**(3) Rules 16 and 17 of Part II of the Second Schedule to the Electoral Act, 1992, shall apply to an appeal against a ruling of a registration authority to an application under this section as if the reference in the said Rule 16 to an application for entry in the supplement to the register were a reference to an application for entry in the postal voters list under this section.**

**Application to be entered in postal voters list.**

64. (1) The following provisions shall apply in relation to an application to be entered in the postal voters list pursuant to section 63—
- (a) the application shall be in the form directed by the Minister;
  - (b) the application shall be signed by the applicant and completed in accordance with the instructions provided thereon and shall be accompanied by a certificate or a statutory declaration, as the case may require;
  - (c) the application form, duly completed, and the certificate or declaration shall be delivered or sent by post so as to be received by the registration authority not later than the last date for making claims for corrections in the draft register.
- (2) An applicant to be entered in the postal voters list shall furnish to the registration authority in support of the application—
- (a) in case the applicant is an employed person, a certificate from the applicant's employer, or, where the applicant is a person referred to in section 63 (2), a certificate from the registrar, or secretary, as may be appropriate, of the relevant educational institution, in the form directed by the Minister, and
  - (b) in every other case, a statutory declaration in the form directed by the Minister.

**Applicant to provide information or documents.**

65. (1) An applicant to be entered in the postal voters list pursuant to section 63 shall furnish to the registration authority any information or documents in the applicant's possession or procurement which the authority may require so as to be satisfied that the applicant is a person to whom that section applies.
- (2) Whenever a registration authority requires information or documents from an applicant pursuant to subsection (1) the applicant shall furnish the authority with the information or documents within the time (being not less than 7 days from the day on which the request is made) specified in the requirement and, if the applicant does not furnish the required information or, as the case may be, documents within the time so specified, the application shall be deemed to have been withdrawn.

- 
- Notices and application forms.** 66. (1) The registration authority shall, within the period of fourteen days ending on the qualifying date for registration as an elector, arrange for the giving of public notice of—
- (a) the category of electors entitled to apply to be entered in the postal voters list pursuant to section 63,
  - (b) the manner in which, and the time before which, applications must be submitted, and
  - (c) the times and places at which application forms may be obtained.
- (2) The registration authority shall arrange for the provision of application forms at such times and places as are specified in a notice pursuant to subsection (1) and an application form shall be supplied free of charge to any person applying therefor.
- Consideration of applications.** 67. (1) Where the registration authority is satisfied that an applicant—
- (a) is an elector to whom section 63 applies,
  - (b) has duly completed the application form, and
  - (c) has furnished the certificate or, as the case may be, statutory declaration required under section 64,
- the registration authority shall—
- (i) rule that the application is granted and mark the application form accordingly, and
  - (ii) notify the applicant of the decision.
- (2) Where the registration authority is not satisfied that an applicant—
- (a) is an elector to whom section 63 applies, or
  - (b) has duly completed the application form, or
  - (c) has furnished the certificate or, as the case may be, statutory declaration required under section 64,
- the registration authority shall—
- (i) rule that the application is refused and mark the application form accordingly, and
  - (ii) notify the applicant of the decision and of the reason therefor.
- (3) (a) Subject to paragraph (b), whenever an application is received by a registration authority after the date specified in section 63, the application shall be disregarded and the applicant shall be notified accordingly.
- (b) As respects the year in which this Part comes into operation the Minister may, by order, appoint a date to

be the latest date for receiving applications in lieu of the date specified for this purpose in sections 63 and 64 and a period for giving public notice in lieu of the period specified in section 66 and paragraph (a) shall be construed accordingly as respects that year.

**Voting by electors  
referred to in section 63.**

68. (1) The provisions of Part XIII of the Act of 1992 shall apply to the issue of ballot papers to, and the return of such ballot papers by, electors at a Dáil election whose names are entered in the postal voters list pursuant to section 63 subject to the following modifications—

(a) an elector whose name is so entered in the postal voters list, in order to vote, shall in a Garda Síochána station in the presence of a member of the Garda Síochána do the following things in the following order—

(i) produce to the member of the Garda Síochána the envelope addressed to the elector pursuant to section 68 of that Act, the ballot paper (in relation to which the member of the Garda Síochána shall establish that it is unmarked) and a form of declaration of identity in the form directed by the Minister;

(ii) complete and sign the said declaration of identity;

(iii) hand the declaration of identity to the member of the Garda Síochána who shall, on being satisfied as to the identity of the person who has signed the declaration, witness the signature and stamp the declaration of identity with the stamp of the Garda Síochána station and destroy the envelope addressed to the elector;

(iv) mark, in secret, the ballot paper;

(v) place the marked ballot paper in the ballot paper envelope, and effectually seal such envelope;

(vi) place the ballot paper envelope and the completed declaration of identity in the covering envelope and effectually seal that envelope;

and shall send the last-mentioned envelope by post to the returning officer;

(b) a reference to "receipt", in relation to documents appropriate to such electors, shall be construed as a reference to "declaration of identity"; and

(c) a reference to "receipt duly signed", in relation to such documents, shall be construed as a reference to "declaration of identity duly signed and witnessed and

stamped with the stamp of the Garda Síochána station".

- (2) In this section "ballot paper envelope" and "covering envelope" have the meanings specified in section 68 (3) of the Act of 1992.
- (3) The modifications of Part XIII of the Act of 1992 provided for in this section shall have effect in relation to the provisions of the said Part XIII as applied to presidential elections by section 40 of the Act of 1993 and to referenda by section 28 of the Referendum Act, 1994.

**Amendment of Act of 1997.**

69. The Act of 1997 is hereby amended by the insertion of the following Rule after Rule 29 of the Second Schedule:

"Voting by electors referred to in section 63 of the Electoral Act, 1997.

- 29A. (1) The provisions of this Part shall apply to the issue of ballot paper to, and the return of such ballot papers by, electors whose names are entered in the postal voters list pursuant to section 63 of the Electoral Act, 1997, subject to the following modifications.
- (a) an elector whose name is so entered in the postal voters list, in order to vote, shall in a Garda Síochána station in the presence of a member of the Garda Síochána do the following things in the following order
    - (i) produce to the member of the Garda Síochána the envelope addressed to the elector pursuant to Rule 32 (3), the ballot paper (in relation to which the member of the Garda Síochána shall establish that it is unmarked) and a form of declaration of identity in the form directed by the Minister;
    - (ii) complete and sign the said declaration of identity;
    - (iii) hand the declaration of identity to the member of the Garda Síochána who shall, on being satisfied as to the identity of the person who has signed the declaration, witness the signature and stamp the declaration of identity with the stamp of the Garda Síochána station and destroy the envelope addressed to the elector;
    - (iv) mark, in secret, the ballot paper;
    - (v) place the marked ballot paper in the ballot paper envelope, and effectually seal such envelope;
    - (vi) place the ballot paper envelope and the completed declaration of identity in the covering envelope and effectually seal that envelope;

and shall send the last-mentioned envelope by post to the local returning officer;

(b) a reference to 'receipt', in relation to documents appropriate to such electors, shall be construed as a reference to 'declaration of identity'; and

(c) a reference to 'receipt duly signed', in relation to such documents, shall be construed as a reference to 'declaration of identity duly signed and witnessed and stamped with the stamp of the Garda Síochána station'.

(2) In this Rule 'ballot paper envelope' and 'covering envelope' shall have the meanings specified in Rule 32 (3)."

**Amendment of Local Elections Regulations.**

70. The Local Elections Regulations, 1995 (S.I. No. 297 of 1995), are hereby amended by the insertion of the following article after article 30:

"Voting by electors referred to in section 63 of the Electoral Act, 1997.

30A. (1) The provisions of this Part shall apply to the issue of ballot papers to, and the return of such ballot papers by, electors whose names are entered in the postal voters list pursuant to section 63 of the Electoral Act, 1997 subject to the following modifications.

(a) an elector whose name is so entered in the postal voters list, in order to vote, shall in a Garda Síochána station in the presence of a member of the Garda Síochána do the following things in the following order

(i) produce to the member of the Garda Síochána the envelope addressed to the elector pursuant to article 33(3), the ballot paper (in relation to which the member of the Garda Síochána shall establish that it is unmarked) and a form of declaration of identity;

(ii) complete and sign the said declaration of identity;

(iii) hand the declaration of identity to the member of the Garda Síochána who shall, on being satisfied as to the identity of the person who has signed the declaration, witness the signature and stamp the declaration of identity with the stamp of the Garda Síochána station and destroy the envelope addressed to the elector;

(iv) mark, in secret, the ballot paper;

(v) place the marked ballot paper in the ballot paper envelope, and effectually seal such envelope;

- (vi) place the ballot paper envelope and the completed declaration of identity in the covering envelope and effectually seal that envelope;
- and shall send the last-mentioned envelope by post to the returning officer;
- (b) a reference to 'receipt', in relation to documents appropriate to such electors, shall be construed as a reference to 'declaration of identity'; and
- (c) a reference to 'receipt duly signed', in relation to such documents, shall be construed as a reference to 'declaration of identity duly signed and witnessed and stamped with the stamp of the Garda Síochána station'.
- (2) In this article 'ballot paper envelope' and 'covering envelope' shall have the meanings specified in article 33 (3)."

## PART VIII

### MISCELLANEOUS

- |   |            |  |
|---|------------|--|
| <p><b>Appointment of appropriate officer by political party</b></p> <p><a href="#">Electoral (Amendment) (Political Funding) Act 2012, Section 27</a></p>               | <p>71.</p> | <p>(1) As soon as may be after the coming into operation of this section and from time to time thereafter as circumstances may require, each political party shall appoint an officer, in this Act referred to as "the appropriate officer", for the purposes of this Part and <del>Parts III, IV and V</del> <b>“Parts III, IV, V and IX (inserted by section 41 of the Electoral (Amendment)(Political Funding) Act 2012).</b></p> <p>(2) (a) Each political party shall notify the Public Offices Commission of the name and address of the officer appointed under this section.</p> <p>(b) Each qualified party (within the meaning of Part III) shall, in addition to complying with paragraph (a), notify the Minister for Finance of the name and address of the officer appointed under this section.</p> <p>(3) Where at any time no appointment stands made by a political party under this section, the leader of the party shall be deemed to have been appointed as the appropriate officer of that party.</p> |
| <p><b>Donations and election expenses at local elections.</b></p> <p><a href="#">Local Elections (Disclosure of Donations and Expenditure) Act, 1999, Section 5</a></p> | <p>72.</p> | <p>-----</p>   |
| <p><b>Inspection of documents furnished to Public Offices Commission.</b></p>   | <p>73.</p> | <p>The Public Offices Commission shall retain at the office of the Commission for a period of 3 years—</p>   |

- (a) every copy of a statement and auditor's report furnished to it under section 20,
- (b) every notification furnished under section 23 and every statement and declaration furnished under section 24 or 48, and
- (c) every statement of election expenses and declaration furnished pursuant to section 36 or 56 together with the relevant invoices and receipts and copies of any relevant court orders,

and shall permit any person to inspect such documents, free of charge, and to take a copy thereof or an extract therefrom on payment of a fee not exceeding the reasonable cost of copying, at such times and subject to such conditions as the Commission considers appropriate.

**Offences by bodies corporate.**

74. Where an offence under this Act which has been committed by a body corporate is proved to have been committed with the consent of, or to be attributable to, any neglect on the part of any person being a director, manager, secretary or other similar officer of the body corporate, or a person purporting to act in any such capacity, that person as well as the body corporate shall be deemed to be guilty of that offence.

**Local election petition.**  
[Local Elections \(Disclosure of Donations and Expenditure\) Act, 1999.](#)  
[Section 5](#)

75. -----

**Registration of electors.**  
Commenced 11 June 1997  
by [S.I. 245 of 1997](#)

76. The Act of 1992 is hereby amended by—

- (a) the insertion of the following subsection after subsection (1) of section 15:

"(1A) (a) Notwithstanding subsection (1), sections 7 (1)(b), 8(1)(b), 9 and 10, and Rule 1(3) of the Second Schedule and subject to section 11 (1) (a) and paragraph (c), a person who:

- (i) was not ordinarily resident in a constituency or local electoral area, as the case may be, on the qualifying date for a register of electors and takes up ordinary residence in such constituency or local electoral area, as the case may be, after such qualifying date and is otherwise entitled to be registered as an elector under section 7, 8, 9 or 10, or
- (ii) reaches the age of eighteen years after the date of the coming into force of a register of electors,

may apply to the registration authority to have his name entered in the supplement to the register.

- (b) An applicant for entry in the supplement referred to in paragraph (a)(i) shall satisfy the

registration authority that he has taken up ordinary residence in the constituency or local electoral area, as the case may be, in respect of which the application applies and, in considering an application from such person, the registration authority may require the applicant to furnish a statutory declaration that he has taken up ordinary residence in the constituency or local electoral area concerned.

(c) A person referred to in paragraph (a)(ii) shall be eligible for entry in the supplement to the register on or after the day on which that person reaches eighteen years of age.";

(b) (i) the substitution for "twelfth" of "fourteenth" in subsection (5) of section 15; and

(ii) the substitution for "twelfth" of "fourteenth" in Rule 18 (1) of the Second Schedule in both places where it occurs;

(c) the insertion of the following sections after section 15:

"Supplement to postal voters list.

15A. (1) An elector referred to in paragraph (a) or (d) of section 14 or in section 63 of the Electoral Act, 1997 who is not entered in the postal voters list or the special voters list may apply to the registration authority to have his name entered in a supplement to the postal voters list which the registration authority is hereby empowered to prepare and publish.

(2) (a) The provisions of Part III (other than Rules 21 and 23 (3)) of the Second Schedule shall apply to an application for entry in the supplement to the postal voters list under this section from an elector referred to in section 14(d) as if

(i) references in that Part to 'special voters list' were references to supplement to the postal voters list';

(ii) the reference to 'section 17' was a reference to this section and references to 'section 17 (2)' were references to, section 14(d)';

(iii) in Rule 19(d) 'to the registration authority' was substituted for 'so as to be received by the registration authority not later than the date specified in Rule 1; and

- (iv) in Rule 22 'at such times and places as are specified in a notice published pursuant to Rule 21,' was deleted.
- (b) The provisions of sections 64, 65, 66 (other than subsection (1)) and 67 (other than subsection (3)) of the Electoral Act, 1997 shall apply to an application for entry in the supplement to the postal voters list under this section from an elector referred to in section 63 of the said Act as if.
  - (i) references to 'postal voters list' were references to 'supplement to the postal voters list';
  - (ii) references to 'section 63', other than those which occur in section 67, were references to this section;
  - (iii) in section 64(1)(c), 'to the registration authority' was substituted for 'so as to be received by the registration authority not later than the last date for making claims for corrections in the draft register'; and
  - (iv) in section 66(2), 'at such times and places as are specified in a notice pursuant to subsection (1) was deleted.
- (3) A supplement to the postal voters list published by the registration authority under subsection (1) shall be deemed to form part of the postal voters list.
- (4) An application by an elector to have his name entered in the supplement to the postal voters list received by the registration authority after the date of the dissolution of the Dáil at a general election or the date of the order appointing polling day at a Dáil bye-election, or a presidential, European or local election or a referendum shall not have effect in relation to that election or referendum.
- (5) As soon as practicable after the date of the dissolution of the Dáil at a general election or the date on which the order appointing polling day at a Dáil bye-election, or at a presidential, European or local election or a referendum is made, the registration authority shall publish a

- list of the names of electors (if any) whose applications to be entered in the supplement to the postal voters list were received before the said date and allowed by the registration authority.
- (6) The list prepared under subsection (5) shall form the supplement to the postal voters list.
- (7) The supplement to the postal voters list shall be in such form as may be directed by the Minister.
- Supplement to special voters list. 15B. (1) An elector referred to in section 17(2) who is not entered in the special voters list or the postal voters list may apply to the registration authority to have his name entered in a supplement to the special voters list which the registration authority is hereby empowered to prepare and publish.
- (2) The provisions of Part III (other than Rules 21 and 23 (3)) of the Second Schedule shall apply to an application for entry in the supplement to the special voters list under this section as if.
- (a) references in that Part to 'special voters list' were references to 'supplement to the special voters list',.
- (b) the reference to 'section 17' was a reference to this section;
- (c) in Rule 19(d) 'to the registration authority' was substituted for 'so as to be received by the registration authority not later than the date specified in Rule 1', and
- (d) in Rule 22 'at such times and places as are specified in a notice published pursuant to Rule 21,' was deleted.
- (3) A supplement to the special voters list published by the registration authority under subsection (1) shall be deemed to form part of the special voters list.
- (4) An application by an elector to have his name entered in the supplement to the special voters list received by the registration authority after the date of the dissolution of the Dáil at a general election or the date of the order

appointing polling day at a Dáil bye-election, or a presidential, European or local election or a referendum shall not have effect in relation to that election or referendum.

(5) As soon as practicable after the date of the dissolution of the Dáil at a general election, or the date on which the order appointing polling day at a Dáil bye-election, or at a presidential, European or local election or a referendum is made, the registration authority shall publish a list of the names of persons (if any) whose applications to be entered in the supplement to the special voters list were received before the said date and allowed by the registration authority.

(6) The list prepared under subsection (5) shall form the supplement to the special voters list.

(7) The supplement to the special voters list shall be in such form as may be directed by the Minister.", and

(d) the insertion of the following subparagraph after subparagraph (b) of paragraph (4) of Rule 14 of the Second Schedule:

"(bb) one copy of the register for each Dáil constituency to each member of the Dáil for the constituency and each member of the Seanad resident in the constituency for use by a personation agent appointed by such member of the Dáil or the Seanad at a referendum."

**Expenses of returning officers.**  
Commenced 1 June 1997  
by [S.I. 233 of 1997](#).

77. (a) The Act of 1992 is hereby amended by the insertion in section 32, after subsection (1), of the following subsection:

"(1A) The Minister for Finance shall, in respect of services and expenses which are not covered by the foregoing subsection, recoup to (or, where appropriate, pay on behalf of) every returning officer out of the Central Fund or the growing produce thereof the officer's reasonable charges in relation to every Dáil election in respect of which he is the returning officer. For the avoidance of doubt, the expenses which may be recouped under this subsection shall include expenses incurred by a returning officer in being represented at and meeting any damages and costs in legal proceedings (except where the court is satisfied that such officer has been grossly negligent in the discharge of the duties of the office). For the purposes of this subsection 'legal proceedings' shall not include the trial of petitions presented in accordance with the provisions of section 132."

(b) The Act of 1993 is hereby amended by the insertion in section 11, after subsection (1), of the following subsection:

"(1A) The Minister for Finance shall, in respect of services and expenses which are not covered by the foregoing subsection, recoup to (or, where appropriate, pay on

behalf of) every local returning officer out of the Central Fund or the growing produce thereof the officer's reasonable charges in relation to every presidential election in respect of which he is the local returning officer. For the avoidance of doubt, the expenses which may be recouped under this subsection shall include expenses incurred by a local returning officer in being represented at and meeting any damages and costs in legal proceedings (except where the court is satisfied that such officer has been grossly negligent in the discharge of the duties of the office). For the purposes of this subsection 'legal proceedings' shall not include the trial of petitions presented in accordance with the provisions of section 57."

- (c) The Referendum Act, 1994 is hereby amended by the insertion in section 16 after subsection (1), of the following subsection:

"(1A) The Minister for Finance shall, in respect of services and expenses which are not covered by the foregoing subsection, recoup to (or, where appropriate, pay on behalf of) every local returning officer out of the Central Fund or the growing produce thereof the officer's reasonable charges in relation to every referendum in respect of which he or she is the local returning officer. For the avoidance of doubt, the expenses which may be recouped under this subsection shall include expenses incurred by a local returning officer in being represented at and meeting any damages and costs in legal proceedings (except where the court is satisfied that such officer has been grossly negligent in the discharge of the duties of the office). For the purposes of this subsection 'legal proceedings' shall not include the trial of petitions presented in accordance with the provisions of section 42."

**Free postage for candidates at elections.**

(a) & (b) commenced on 15/1/16 – [S.I. No. 20 of 2016](#)

78. (a) The Act of 1992 is hereby amended by the substitution in section 57 (1) of "household in the constituency" for "person on the register of Dáil electors for the constituency or to any combination of such persons,".

- (b) The Act of 1993 is hereby amended by the substitution in section 32 (1) of "household in a constituency" for person on the register of presidential electors or to any combination of such persons,".

(c) commenced on 19/2/14 – [S.I. No. 95 of 2014](#)

- (c) The Act of 1997 is hereby amended by the substitution in rule 22(1) of the Second Schedule of "household in the constituency" for "person on the register of European electors for the constituency or to any combination of such persons,".

**Arrangements for counting of votes.**

- 79<sup>1</sup>. (1) The Act of 1992 is hereby amended by—
- (a) the substitution in section 85(1)(b) of "time appointed by the Minister for the commencement of the count under section 114" for "hour of 9 a.m. on the day next after the polling day";

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<sup>1</sup> Not commenced

- (b) the substitution in both sections 85(2)(c) and 86(b) of "time appointed by the Minister for the commencement of the count under section 114" for "hour of 9 a.m. on the day next after the polling day appointed by the Minister";
- (c) the substitution of the following subsection for subsection (1) of section 114—
  - "(1) (a) The counting of the votes shall commence at such time or times as shall be appointed therefor by the Minister by order under this subsection and, where a poll is taken in two or more constituencies on the same day, different times may be so appointed for different constituencies, provided that the time or times so appointed shall not be later than 9 a.m. on the day next following the polling day.
  - (b) An order under this subsection shall be published in the *Iris Oifigiúil* as soon as may be after it is made.
  - (c) At the relevant time appointed under this subsection and at the place appointed under section 112, the returning officer for the constituency shall, in the presence of the agents of the candidates, open the ballot boxes and extract the ballot papers therefrom.";
  - (d) the deletion of the words "then" and "forthwith" in subsection (3) of the said section 114; and
  - (e) the substitution of "necessary rest and refreshment" for "refreshment, and excluding (except so far as he and the candidates otherwise agree) the hours between 11 p.m. and 9 a.m." in section 115.
- (2) The Act of 1993 is hereby amended by—
  - (a) the deletion of paragraph (p) of subsection (3) of section 3, and
  - (b) the substitution in subsection (3) of section 46 of "necessary rest and refreshment" for "refreshment and (except so far as he and the candidates otherwise agree) the period between 11 p.m. and 9 a.m."
- (3) The amendments of the Act of 1992 provided for in this section shall have effect in relation to the provisions of the said Act as applied to presidential elections by sections 42 and 47 of the

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- Act of 1993 and to referenda by sections 30 of the Referendum Act, 1994.
- (4) The Referendum Act, 1994, is hereby amended by the deletion of paragraph (x) of subsection (3) of section 2.
- Production of documents by Clerk of Dáil.** 80. (1) Section 130 of the Act of 1992 is hereby amended by the deletion of subsection (5) and the substitution of the following subsections:  
Commenced on 11 June 1997 by [S.I. 245 of 1997](#).
- "(5) Where an order of a court (including an order under subsection (1)) is made for the production by the Clerk of the Dáil of any document in that officer's possession relating to a Dáil election, the production of that document accompanied by the certificate of the Clerk that the document relates to the specified election shall be prima facie evidence of the fact so certified and it shall not be necessary to prove the signature of the Clerk or the official position of the person signing the certificate. Unless the court so orders, it shall not be necessary for the Clerk to attend in person to attest to any matter relating to the document or certificate.
- (6) Any endorsement appearing on any packet produced pursuant to subsection (5) shall be, until the contrary is shown, sufficient evidence that the contents of the packet are as stated in the endorsement."
- (2) Section 20 of the Act of 1997 is hereby amended by the substitution in subsection (5) for "pursuant to this section" of "of a court (including an order under subsection (1))."
- Amendment of section 25 of Act of 1992.** 81. Section 25 of the Act of 1992 is hereby amended—  
Commenced on 11 June 1997 by [S.I. 245 of 1997](#).
- (a) by the insertion of the following subsection after subsection (10):
- "(10A) Any doubt, dispute or question arising in connection with the particulars required to be entered in the Register of Political Parties pursuant to subsection (4) shall be decided by the appeal board and shall be deemed to be an appeal under subsection (9) and the provisions of paragraphs (d) to (g) of the said subsection (9) and paragraph (c) of subsection (10) shall apply to any such appeal.";
- (b) by the insertion in subsection (12), of the following words after "section";
- "and may, for the purposes of this subsection, further require that information so given shall be in the form of a statutory declaration".
- Amendment of Local Elections Regulations, 1995.** 82. The Local Elections Regulations, 1995 are hereby amended by the insertion of the following sub-article after sub-article (3) of Article 57:  
Commenced on 11 June 1997 by [S.I. 245 of 1997](#).
- "(3A) The returning officer shall, where practicable, give public notice of all polling stations which are inaccessible to wheelchair users not later than the eighth day before polling day.

## **“PART IX**

### **POLITICAL PARTIES - DISCLOSURE OF ACCOUNTS**

- Interpretation (Part IX). **83. In this Part -**
- [Electoral \(Amendment\) \(Political Funding\) Act 2012, Section 41](#)
- ‘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 pursuant to 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 pursuant to 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 in accordance with 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 in accordance with 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 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**



**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 pursuant to 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 pursuant to 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 pursuant to paragraph (a), or where the appropriate officer fails to make any comments pursuant to 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 purposes of its duties under this Part.**
- (6) Where the appropriate officer of a registered political party 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**

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- (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 the *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 the *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

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- guidelines so amended, to each registered 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 pursuant to 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.**

#### SCHEDULE

[Electoral \(Amendment\) Act, 2001, Section 50\(v\)](#)

1. **The following are the expenses referred to in sections 31(1)(b) and 52(1)(b):**
- (a) **Advertising (whatever the medium used).**  
*Expenses in respect of such advertising include agency fees, design costs and other costs incurred in connection with preparing, producing, distributing or otherwise disseminating such advertising.*
- (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 disseminating of such material (other than posters) including canvass cards, election leaflets, election manifestos, newsletters and any 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 political party, a political group or a candidate at the election.**
- (h) **Campaign workers.**  
**Expenses in respect of that matter include payments to campaign workers, insurance and other costs.**

2. **For the avoidance of doubt, nothing in paragraph 1 of this Schedule extends to -**

High Court – Kelly case.  
Section 33 of Act of 2004.  
Section 6 of Act of 2005.

~~(a) any of the matters referred to in subparagraphs (i) to (v) of section 22(2)(b) or, in the case of a presidential election, subparagraphs (i) to (v) of section 46(2)(b),~~

(a) any of the matters referred to in subparagraphs (i), (iii), (iv) and (v) of section 22(2)(b) or, in the case of a presidential election, subparagraphs (i), (iii), (iv) and (v) of section 46(2)(b),

(b) **expenses incurred in the provision of property, goods or services used at an election where such property, goods or services was or were provided in respect of a previous Presidential, Dáil, European or local election and the cost of providing such property, goods or services was included in the statement of election expenses furnished to the Public Offices Commission or to a local authority in relation to the said previous election by the national agent of the party or designated person of the party or election agent of the candidate, or candidate as the case may be,**

High Court – Kelly case.

~~(c) any expenses in respect of any property, services or facilities so far as these expenses fall to be met out of public funds,~~

[Electoral \(Amendment\) Act 2009, Section 14](#)

(d) necessary travelling and other expenses incurred by a candidate or an assentor in meeting the requirements of subsections (5)(a) and (6) of section 46 of the Act of 1992 and subsections (2)(a) and (3) of section 12 of the Act of 1997,

(dd) the payment by or on behalf of a candidate of a deposit under section 47 of the Act of 1992 and section 13 of the Act of 1997,

(e) **expenditure on the purchase of copies of the register of electors or parts thereof,**

(f) **the reasonable living expenses (including accommodation) of a candidate or any person or persons working on behalf of the candidate on a voluntary basis, or**

- (g) any sum disbursed by any individual out of the individual's own resources for any minor expenses (not exceeding £100 in any one payment) lawfully incurred in relation to the election if the said sum is not repaid to the person.'"**