

GUIDELINES
for the
Seanad Bye-Election 13th November 2015
[Candidates]



Coimisiún um Chaighdeáin in Oifigí Poiblí
Standards in Public Office Commission

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Introduction

1. These guidelines for the Seanad Bye-election of 13 November 2015 have been published by the Standards Commission in accordance with section 4(6)(a) of the Electoral Act 1997, as amended.
2. There is no limit on expenditure for the Seanad Bye election. Insofar as the Seanad Bye election is concerned, the electoral legislation is of relevance to candidates in relation to donations only. These guidelines cover the main requirements of the Act relating to the acceptance and disclosure of political donations received by candidates in relation to the Bye election to the Seanad.
3. The Standards Commission is required to publish guidelines and give advice on how the Act works in practice. A person must act in accordance with guidelines or advice published or given by the Standards Commission unless, by so doing, they would be contravening another provision of the Act. Advice is given preferably either in writing or by email.
4. If a person is in any doubt about any aspect of the legislation, he or she should contact the Standards Commission Secretariat. The Standards Commission recommends that advice should be sought immediately if a matter arises about which there is uncertainty.
5. The staff of the Standards Commission Secretariat will be available before, during and after the Bye election campaign to help resolve any difficulties that may arise. Contact details are on page 2.
6. Failure to comply with certain provisions of the Act is a criminal offence. The most serious offence is to knowingly furnish a false or misleading Donation Statement. This is punishable by a fine of up to €25,394.76 and/or imprisonment for up to 3 years.

7. The Guidelines reflect the legal position as it applies at the time of publication, i.e., October 2015. The Standards Commission may issue further guidelines to candidates on specific issues which may arise during the course of the Bye election campaign.
8. The Standards Commission was established in December 2001 by the Standards in Public Office Act 2001. The members of the Standards Commission are:
 - The Hon. Mr. Justice Daniel O’Keeffe, former Judge of the High Court, Chairman of the Standards Commission;
 - Mr Seamus McCarthy, Comptroller and Auditor General;
 - Mr Peter Tyndall, Ombudsman;
 - Mr Peter Finnegan, Clerk Assistant of Dáil Éireann;
 - Ms Deirdre Lane, Clerk of Seanad Éireann; and
 - Mr Jim O’Keeffe, former member of Dáil Éireann.

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

Useful Information regarding donations

Value of donation	Net Valuation of donation (e.g. from fundraising events, etc.) determines whether a donation needs to be disclosed. Section 22(2)(a)(vi).
€100	An anonymous donation exceeding this amount cannot be accepted in any calendar year. Section 23(1)
€100	On receipt of a donation, if one has not already been opened, of this value, a political donations account must be opened by a candidate Section 23B(1)
€200	Maximum cash donation that may be accepted by a candidate at a Seanad Bye election in any calendar year from a donor. Section 23A(1)(iii)
€200	Maximum donation that may be accepted by a candidate at a Seanad Bye election in any calendar year from a corporate donor <u>unless</u> the corporate donor is registered in the Register of Corporate Donors maintained by the Commission <u>and</u> a statement, on behalf of the corporate donor confirming that the making of the donation was approved by the corporate donor, is furnished with the donation to the donee. Section 23AA(1)(i) & (ii)
€200	Maximum aggregate donation that a company, trade union, society or building society can give before reporting it in annual returns made under the Companies Act 1963, or to the Registrar of Friendly Societies or the report of a building society (under the Building Societies Act 1989). Section 26
€600	All donations received by a candidate at a Seanad Bye election exceeding this amount must be disclosed on the Donation Statement. Section 24(4)
€1,000	Maximum donation that may be accepted by a candidate at a Seanad Bye election in any calendar year from an individual or a registered corporate donor. Section 23A(1)(i)
€1,500	All donations received by a political party exceeding this amount must be disclosed on the Donation Statement. Section 24(4)
€1,500	Reporting threshold/maximum aggregate amount in any calendar year that a donor can give to multiple candidates of the same party or to one or more party members and the party itself before the donor is required to submit a donation statement. Section 24(1A)(a)
€2,500	Maximum donation that may be accepted by a political party, sub-unit of a political party, or a third party from an individual or a registered corporate donor in any calendar year. Section 23A(1)(ii)

Relevant Dates

Description	Successful Candidate	Unsuccessful Candidate
Furnish a Donation Statement, Certificate of Monetary Donations & Statutory Declaration. (Electoral Acts)	31 January 2016	8 January 2016
Provide a Statutory Declaration (Standards in Public Office Act 2001)	Must be made one month either side of date on which the returning officer declares the person elected and submitted within 9 months of date on which the returning officer declares the person elected	Not applicable
Provide a Tax Clearance Certificate or Application Statement (Standards in Public Office Act 2001)	Must be issued by the Collector General nine months either side of date on which the returning officer declares the person elected and submitted within 9 months of date on which the returning officer declares the person elected	Not applicable
Provide returns to the Standards Commission	No later than 8 January 2016	

1 Requirements in relation to donations

1.1 Keeping a record of donations

It is the candidate who is required to comply with the requirements of the Act regarding the recording and disclosure of donations. It is important, therefore, that candidates keep a record of donations received in relation to the election for the purposes of furnishing a Donation Statement to the Standards Commission after the election. Candidates should know the name, address, description and postal address of the donor or the person on whose behalf the donation was made.

The candidate is also responsible for ensuring that donations accepted by him/her are not prohibited under the Act. This is particularly important where donations are received online. Where a candidate is accepting donations through a website he/she must ensure that he/she can properly identify the source of the donation and that he/she is not prohibited from accepting a donation from the donor. It is also important for disclosure purposes and for the purposes of adhering to the maximum acceptance limit that the candidate has a system in place which will aggregate all donations whether received online from the same donor (by credit card, laser card etc.) and/or received by other means.

1.2 What is a donation?

A donation is defined as meaning any contribution given for political purposes by any person, whether or not the person is a member of a political party and includes money, property or goods, free use of property or goods, free supply of services etc. Further detailed information on donations and political purposes can be found at Appendix 1.

Donations with a value, or donations from the same person with an aggregate value of more than **€600** must be disclosed. Where the same person makes more than one donation to a candidate in relation to the election, the values of the donations must be aggregated and treated as a single donation for disclosure purposes.

If more than one member of the same family, or other group, makes donations to the same candidate, including where donations of money are made from a joint account in a financial institution, it must be clear that these are separate donations from each of the individuals involved. Otherwise, the donations must be aggregated and treated as a single donation for disclosure purposes and for the purposes of observing the maximum limit applying to the acceptance of donations. Similarly, if a company and any of its directors makes a donation to the same candidate, it must be clear that these are separate donations. In such circumstances the Standards Commission may look for evidence that the donations are from separate legal entities. In each case, the candidate must make whatever enquiries are necessary in order to be satisfied as to the position with regard to the donation.

A donation to a candidate also includes money given to the candidate by his/her political party.

A donation made to a candidate through an intermediary is deemed to be a donation made to the candidate.

A donation passed on to a party by a candidate is deemed to be a donation made to the party and not to the candidate. The candidate must, however, ensure that he/she receives a written acknowledgement of receipt of the donation from the party.

Where expenses are incurred on a candidate's behalf by an individual or body other than a political party as defined in the Act and the expenses are borne by the individual/body the expenses may be regarded as a donation to the candidate.

1.3 What is not a donation?

There are a number of items which are not regarded as donations to a candidate. These are listed under Appendix 1. This list is not exhaustive and the Standards Commission should be consulted when any issue or query arises. The Standards Commission can be contacted at 18 Lower Leeson Street, Dublin 2 or sipo@sipo.gov.ie.

1.4 Opening and maintaining a political donations account

If a candidate receives a donation in any particular calendar year for political purposes, the value of which exceeds **€100** he/she must open and maintain an account in a financial institution in the State, i.e., a political donations account. **A credit union is not regarded as a "financial institution" for the purposes of the Act.** The candidate must lodge that donation and any further such monetary donations, of whatever value, received by him/her to that account. The account should be separate from any personal account held by the candidate. The account should be in the candidate's name and he/she should be an authorised signatory on the account. All monies withdrawn from the account must be used for political purposes.

If a candidate already operates a political donations account it is not necessary to open a separate account specifically for the Seanad Bye election. All monetary donations, however, of whatever value, received in relation to the election must be lodged to the account.

It should be noted that a candidate who is elected to the Seanad will have an on-going requirement as a Member of Seanad Éireann to maintain his/her political donations account and will be required, on an annual basis, to furnish documentation relating to the account to the Standards Commission.

2 Prohibited donations

2.1 Anonymous donations

Acceptance of an anonymous donation exceeding a value of **€100** is prohibited. A donation is anonymous if a candidate does not know the name and address of the donor. If a prohibited anonymous donation is received by a candidate, the Standards Commission must be notified by the candidate within 14 days of its receipt. The donation or its value must also be remitted by the candidate to the Standards Commission.

2.2 Foreign donations

A candidate must not accept a foreign donation. A foreign donation is a donation, of whatever value, given by an individual (other than an Irish citizen) who resides outside the island of Ireland or by a body corporate or unincorporated body of persons which does not keep an office in the island of Ireland from which the carrying on of one or more of its principal activities is directed.

A foreign donation must be notified and remitted to the Standards Commission by the candidate within 14 days. As an alternative, the candidate may return the donation to the donor. If the donation is returned, the candidate must keep a written record of that return for the purpose of its being furnished to the Standards Commission, if required.

2.3 Donations in excess of the prescribed limit

The maximum value of donation(s) which may be accepted by a candidate from a particular person in a particular calendar year, either directly or through an intermediary, is **€1,000**. Where a person makes more than one donation to a candidate in a particular year, the donations must be aggregated for the purpose of observing the maximum limit.

The maximum limit does not apply to a constituency office provided to the candidate by a person or, if more than one such office is provided, to whichever of the offices is nominated in writing by the candidate. It is important to note that, although the maximum limit may not apply to a donation of a constituency office, such a donation must be disclosed if the value exceeds **€600**.

The maximum limit does, however, apply to monetary donations received by a candidate from his/her political party. Donations from any branch of the party (including party headquarters) must be aggregated for the purpose of observing the maximum limit and treated as a single donation from the party.

The maximum cash donation that may be accepted by a candidate is **€200**.

Where a prohibited donation in excess of the limit is received, the candidate must notify the Standards Commission within 14 days of its receipt and remit the donation, or part of a monetary

donation which is in excess of the limit, to the Standards Commission. As an alternative, the candidate may return the donation, or that part of a monetary donation which is in excess of the limit, to the donor and keep a written record of that return for the purpose of furnishing it to the Standards Commission, if required.

2.4 Other prohibited donations

In accordance with section 24(1A) of the Act, individual donors who make donations, the total value of which exceeds **€1,500** in any calendar year, to two or more members of the same political party (or to a political party and one or more of its members) are required to furnish a Donation Statement and Statutory Declaration to the Standards Commission. If a candidate is aware of such a donor and is also aware of an intention to ignore the statutory requirement, the candidate is prohibited from accepting this type of donation. If such a prohibited donation is received by a candidate, the Standards Commission must be notified by the candidate within 14 days of its receipt. The donation, or its value, must also be remitted by the candidate to the Standards Commission.

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

3 Furnishing the required statutory documentation after the election, including tax clearance requirements

3.1 Unsuccessful candidates

If a candidate is unsuccessful at the bye election, he or she must, within **56 days** after the relevant polling day, furnish a Donation Statement and a Statutory Declaration to the Standards Commission. The Donation Statement must give details of all donations received **in relation to the election** with a value greater than **€600**. It should be noted that "in relation to the election" means donations received at any time in relation to the bye election, and includes donations received before the date of the Seanad Bye-election order and donations which might be received

after polling day. Donations made by the same person to the same candidate in relation to the election must be aggregated and treated as a single donation.

The Donation Statement and Statutory Declaration must be furnished regardless of whether the candidate received a donation.

If a monetary donation in excess of **€100** was received and the candidate was required to open a political donations account (see 2.1), or if the candidate already had a political donations account, the Donation Statement must be accompanied by a statement provided by the financial institution where the account is held. The statement must specify 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. The Donation Statement must also be accompanied by a Certificate of Monetary Donations certifying that all monetary donations received after the account was opened were lodged to the account and all amounts debited from the account were used for political purposes. The Certificate must be signed by the candidate and be accompanied by a Statutory Declaration.

Failure to send a Donation Statement and all accompanying documentation to the Standards Commission by the due date is an offence.

The Standards Commission Secretariat will contact all candidates and will provide the relevant forms for completion and return to the Standards Commission before the 8th January 2016.

3.2 Successful candidate

The candidate who is elected to the Seanad, will **not** be required to submit a Donation Statement and Statutory Declaration and accompanying documentation within 56 days after polling day. Instead, he/she will be required, as a Member of Seanad Éireann, to furnish an annual Donation Statement and Statutory Declaration and accompanying documentation to the Standards Commission. This Donation Statement/Statutory Declaration is completed in respect of the previous calendar year and must be submitted by **31 January** each year. Forms for this purpose are provided to Members of the Seanad by the Standards Commission in early January each year.

The first Donation Statement/Statutory Declaration and accompanying documentation submitted by Members of the Seanad after the election must include donations with a value, or aggregate value from the same person, greater than €600 received during the previous calendar year. The statement from the financial institution must specify the transactions that have taken place in relation to the account in the relevant calendar year.

3.3 Laying of Documents before each House of the Oireachtas

Copies of Donation Statements and Statutory Declarations furnished by both unsuccessful candidates and by Members of the Seanad will be laid by the Standards Commission before both Houses of the Oireachtas and will be made available for public inspection at the offices of the Standards Commission. Details of the donations disclosed are published on the website of the Standards Commission.

Certificates of Monetary Donations and statements from financial institutions are retained by the Standards Commission and are not put on public display or otherwise disclosed, unless required by court order or an enquiry by the Standards Commission.

4 Tax clearance requirements

Pursuant to section 21 of the Standards in Public Office Act 2001, successful candidates must provide the following to the Standards Commission within nine months of their election:

a Tax Clearance Certificate (or Application Statement) issued not more than nine months either side of the election date (i.e., the date on which the returning officer declares the person elected), and

a Statutory Declaration, made not more than one month either side of the election date, to the effect that, to the best of his/her knowledge, his/her tax affairs are in order and that nothing prevents the issue of a Tax Clearance Certificate.

A Tax Clearance Certificate/Application Statement is issued by the Collector General, Office of the Revenue Commissioners. More detailed instructions will be provided by the Standards Commission to the successful candidate after the election.

5. Offences and penalties applicable to candidates at the election

Failure to take the appropriate action in relation to a prohibited donation, as specified, in relation to anonymous donations, foreign donations or donations in excess of the prescribed limit may result in a fine of up to **€2,500.00. Section 25(1)(a & b) & 25(2)(a) & Section 6 of Fines Act 2010**

Failure to furnish to the Standards Commission a Donation Statement, Certificate of Monetary Donations/Statutory Declaration and statement from a financial institution within the statutory deadline may result in a fine of up to **€2,500.00** There can be an on-going fine of up to **€500.00** per day for each day, after a conviction, on which the required statutory documentation is still outstanding(**Section 25(1)(c); Section 25(2)(c) & Sections 6 & 8 of the Fines Act 2010.**

Knowingly furnishing to the Standards Commission a Donation Statement or Certificate of Monetary Donations or statement from a financial institution which is false or misleading may result in a fine of up to **€25,394.76**and/or up to **3 years imprisonment. Section 25(1)(d) and Section 25(2)(b).**

Appendix 1

Definitions

Section 22 of the Electoral Act 1997, as amended, provides the following definitions.

'account' means an account in an institution in the State for the purpose of crediting and debiting money received in respect of donations.

'corporate donor' is defined as including:

- (i) a body corporate;
- (ii) an unincorporated body of persons; or
- (iii) a trust

which makes a donation. A body corporate and any subsidiary thereof are deemed to be one person.

'donation' is defined in the Act as meaning any contribution given for political purposes to a candidate at a Seanad Bye election and includes all or any of the following, namely:

- i. a donation of money;
- ii. a donation of property or goods;
- iii. the free use of property or goods (i.e. conferring the right to use, without payment or other consideration, indefinitely or for a specified period of time, any property or goods);
- iv. a free supply of services (i.e. the supply of services without payment or other consideration);
- v. the difference between the usual commercial price and the (lower) 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 usual commercial price (this can include a loan provided by a third party or by a financial institution at terms and conditions which are more favourable than that provided by a financial institution to other individuals in the normal course of business);
- vi. a contribution made by a person to a fund-raising event organised for the purpose of raising funds for a political purpose. The donation is that proportion of the contribution which is attributable to the net profit, if any, deriving from the event. Donations are deemed to have been received on the date of the actual fund-raiser (and not when actually received). The position with regard to fund-raising events is explained in greater detail in Appendix 2 of these guidelines;
- vii. 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 (membership fees include any membership fees/levies/subscriptions paid to any sub-unit of a political party);

- viii. a notional donation/donation in kind. This means that where a person/organisation pays for work/expenses from its own resources (i.e. not party funds) then this is considered a donation of the notional value/cost of the work/expenses to the donee. Donations in kind or notional donations are to be valued at the usual commercial price charged for the purchase, use or acquisition of the property or goods or the supply of any service donated.

A donation made to a Seanad Bye election candidate or other person acting for the donee shall be deemed to be a donation made to the donee directly.

If the same person makes more than one donation to a Member, candidate, sub-unit or political party the values of the donations must be aggregated and treated as a single donation for the purpose of observing both the disclosure and the maximum acceptance limits applying to donations.

If more than one member of the same family, or other group, make donations to the same Member, candidate or presidential election agent, sub-unit or political party, including where donations of money are made from a joint account in a financial institution, it must be clear that these are separate donations from each of the individuals/party concerned. Otherwise, the values of the donations must be aggregated and treated as a single donation for disclosure purposes and for the purpose of observing the maximum limit applying to the acceptance of donations. Similarly, if a company and any of its directors make a donation to the same Member, candidate or presidential election agent, sub-unit or political party it must be clear that these are separate donations. In such circumstances the Standards Commission may look for evidence that the donations are from separate legal entities. In each case, the election agent and/or candidate/presidential election agent, sub-unit or political party must make whatever enquiries are necessary in order to be satisfied as to the position with regard to the donation.

A donation made to a political party, whether made directly or through an intermediary, is deemed to be a donation to the party if it is made to party headquarters or to any branch or subsidiary of the party or if it is made to any officer, member or agent of the party or of any branch or subsidiary thereof.

A donation made to a candidate of a political party at a Seanad Bye election is deemed to be a donation made to the party, if the donation is passed on to the party by the recipient and he/she receives a written acknowledgement of the donation from the party.

What is *not* a donation

Items that are not regarded as donations to a candidate include:

- (i) free post service provided to candidates by An Post;
- (ii) any payment, service or facility provided to the candidate out of public funds or moneys provided by an institution of the European Communities or other intergovernmental organisation to which the State is a party, pursuant to specified legislation, by virtue of the candidate being:
 - ❖ *a representative in the European Parliament;*
 - ❖ *a member of the Seanad;*
 - ❖ *the holder of a qualifying office or position;*

- ❖ *the holder of an elective or other public office; or*
- ❖ *a member of, delegate to, or representative in a body established by or under an agreement or arrangement to which the State is a party;*

It is important to note that this provision only applies where the candidate by virtue of his/her position or office, is entitled to use the services/facilities provided out of public funds. For instance, if a candidate who is not a Member of the Houses of the Oireachtas is provided with the free use of Oireachtas facilities (e.g., telephones), it is regarded as a donation from the Member allowing the candidate to avail of the facilities.

Section 22(2)(b)(ii) of the Act provides that any payment, service or facility provided to a **person** out of public funds provided by an institution of the European Union or other intergovernmental organisation to which the State is a party, pursuant to specified legislation, or by virtue of the person being an MEP or a political group is not regarded as a donation. It therefore follows that funds provided to an MEP/political group by the European Parliament is not regarded as a donation. It is also the Standards Commission's understanding that funding may be made available by political groups to Irish MEPs/political parties by virtue of their membership of the political group. Where such funds have been provided to the political group by the European Parliament, then by virtue of Section 22(2)(b)(ii) of the Act those funds would not be classified as donations if made available by the group to MEPs/political parties.

- (iii) a free service provided by an individual, including use of the individual's motor vehicle, private telephone, etc., where the service provided is not part of the individual's work or business. It is important to note that the reference in this particular provision of the Act (section 22(b)(iii)(I) is specific to an individual and to the use of an individual's motor vehicle (singular). If more than one vehicle is provided by an individual, the additional vehicles may be regarded as donations. If a vehicle which is in the ownership of a company, partnership, business etc., is provided to a candidate, it is not regarded as a free service provided by an individual. In such circumstances the use of the vehicle is regarded as a donation. The commercial cost of hiring a similar vehicle for a similar period must be ascertained for the purposes of disclosing its value as a donation and for the purposes of disclosing its use during the election period.
- (iv) a service provided at an election by an employee of a political party, including use of the individual's motor vehicle, where the employee's remuneration is paid out of party resources or out of public funds and where the employee is not in receipt of any reward or benefit-in-kind other than his/her normal remuneration (including recoupment of expenses) for that service;
- (v) normal media coverage and the transmission on radio or television of a broadcast on behalf of the candidate; [This does not cover any production, or other costs associated with such a broadcast.];
- (vi) expenses incurred or payments made by a political party on behalf of the candidate;
- (vii) the services of an accountant, or other person, who is engaged for the specific purpose of assisting compliance with the requirements of the legislation;
- (viii) the services of personation officers on polling day.

'institution' means

- (a) the holder of a licence under section 9 of the Central Bank Act 1971,

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

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

A "**person**" can be:

- (i) an individual;
- (ii) a body corporate (e.g., a public or private company) and any subsidiary thereof. In this regard section 155 of the Companies Act should be applied when determining whether a company is a subsidiary of another company. Where donations are received from associated companies the candidate should enquire from the donors whether, under section 155 of the Companies Act, one or other of the companies is a subsidiary of the other;
- (iii) an unincorporated body of persons, e.g., a political party, a partnership, a residents association, a lobby group.

'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 Parliament 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.

Appendix 2 - Fund-Raising Events

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

In accordance with the provisions of sections 22(2)(a)(vi) & (vii) of the Act, a donation includes the net value of a contribution to a fund-raising event. A contribution to a fund-raising event is deemed to have been made on the date the fund-raising event is held (and not the date on which the contribution is actually received).

The net value of a contribution to an event is arrived at by first calculating the net profit from the event (i.e., by deducting the cost of running the event from the total amount raised by the event). The net profit is then attributed to the number of people contributing to the event in proportion to the contribution made by each person. This gives the net value of each person's contribution to the fund-raising event.

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

The following paragraphs set out the legislative requirements in relation to different types of fund-raising events which may be organised in the context of an election.

1 Fund-raisers organised by a political party for the purposes of raising funds for the party

Where a fund-raising event is organised by a political party for the purposes of raising funds for the party, the net contribution made by a person to the fund-raising event is regarded as a donation to the party. This applies even if the funds are subsequently used by the party for the purposes of supporting one or more of its candidates at an election.

- If some or all of the proceeds of the event are given in the form of money to the party's candidate(s) it is regarded as a donation by the party to the candidate(s). If the proceeds are used by the party to pay election expenses incurred on the candidate's behalf it is not regarded as a donation by the party to the candidate(s).
- The party will not be required to disclose in a Donation Statement the total value of the proceeds of the fund-raising event.
- The party will be required to disclose any donation(s) from a person which exceeds a net value of **€1,500**
- The maximum limit of **€2,500** for acceptance by political parties of donations from the same person in the same year applies to the net value of contributions to fund-raising events.

- Where the net value of a monetary donation to the fund-raising event exceeds **€100** the accounting unit of the party (i.e., branch or head office) which organised the event will, if it does not already have one, be required to open a political donations account.
- If the net value of a monetary donation to the event does not exceed **€100** the accounting unit of the party will not be required to open a political donations account.
- If the accounting unit already has a political donations account, all monetary donations, of whatever value, received in relation to the event must be lodged to the political donations account.

2 Fund-raisers organised by a political party for the purposes of raising funds for its candidate(s) at the election

Where a fund-raising event is organised by a political party for the purposes of raising funds for its candidate(s) at the election and the proceeds of the event are passed to the candidate(s), the party is regarded as an intermediary accepting donations on the candidate(s) behalf. The net contribution made by a person to the fund-raising event is regarded as a donation to the candidate(s). The candidate(s) and not the party is responsible for ensuring that the legislative requirements (set out at 3 below) are complied with.

If it is the case, however, that the party retains control of the proceeds, the donations may be regarded as having been made to the party and the party will be responsible for ensuring that the legislative requirements (set out at 1 above) are complied with.

3 Fund-raisers organised by a candidate

Where a fund-raising event is organised by a candidate for the purposes of raising funds for his/her election campaign, contributions to the event are deemed to be donations to the candidate.

- The candidate will not be required to disclose in a Donation Statement the total value of the proceeds of the fund-raising event.
- The candidate will be required to disclose any donations from a person contributing to the event which exceed a net value of **€600**
- The maximum limit of **€1,000** for acceptance by candidates of donations from any one person in the same year applies to the net value of contributions to fund-raising events.
- If the net value of any monetary donation to a fund-raising event organised by a candidate exceeds **€100** the candidate, if he/she does not already have one, will be required to open a political donations account and lodge the donation and all subsequent monetary donations to the account.
- If the net value of a monetary donation to the event does not exceed **€100** the candidate will not be required to open a political donations account.
- If the candidate already has a political donations account, all monetary donations, of whatever value, received in relation to the event must be lodged to the account.

4 Fund-raisers organised on behalf of a candidate by a person or group other than the candidate or his/her political party

Where a fund-raising event is organised on behalf of a candidate by a person or group other than the candidate or his/her political party (e.g., "Friends of groups") and the proceeds of the event are handed over to the candidate, the fund-raising person/group is regarded as an intermediary accepting donations on the candidate's behalf. The donations are deemed to have been received by the candidate and he/she is responsible for ensuring that the legislative requirements (set out at 3 above) are complied with.

If the proceeds of the event are not handed over to the candidate and are retained by the fund-raising group the following applies

- If the net value of any donation to the fund-raising event exceeds **€100** the person/group will be required to register as a "third party" with the Standards Commission. The person/group will be required to comply with the provisions of the Act applying to third parties with regard to the opening of a political donations account and the acceptance of certain donations. The Standards Commission can be contacted for further information on Third Parties.
- All money subsequently given to the candidate and all election expenses incurred or payments made by the fund-raising group on behalf of the candidate are regarded as donations to the candidate;
- If the aggregate value of donations from the fund-raising group to the candidate is in excess of **€600** the candidate will be required to disclose details of same in his/her Donation Statement;
- The maximum value of donations which the candidate can accept in any year from a fund-raising person/group which is regarded as a third party (and not as an intermediary accepting donations on the candidate's behalf) is **€1,000**