



# Political Parties, Elections and Referendums Act 2000

## 2000 CHAPTER 41

### PART IX

#### POLITICAL DONATIONS AND EXPENDITURE BY COMPANIES

##### *Control of political donations*

#### **139 Control of political donations by companies**

- (1) The provisions set out in Schedule 19 shall be inserted in the Companies Act 1985 as Part XA of that Act.
- (2) In Schedule 22 to that Act (provisions applying to unregistered companies), after the entry relating to Part X there shall be inserted—

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“Part XA	Control of political donations by companies	Subject to section 718(3).”
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##### *Disclosure of political donations and expenditure*

#### **140 Disclosure of political donations and expenditure in directors' report**

In Part I of Schedule 7 to the Companies Act 1985 (matters of a general nature to be dealt with in directors' report), for paragraphs 3 to 5 (political and charitable gifts) there shall be substituted—

##### *“Political donations and expenditure*

- 3 (1) If—

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*Status: This is the original version (as it was originally enacted).*

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- (a) the company (not being the wholly-owned subsidiary of a company incorporated in Great Britain) has in the financial year—
    - (i) made any donation to any registered party or to any other EU political organisation, or
    - (ii) incurred any EU political expenditure, and
  - (b) the amount of the donation or expenditure, or (as the case may be) the aggregate amount of all donations and expenditure falling within paragraph (a), exceeded £200,
- the directors' report for the year shall contain the particulars specified in sub-paragraph (2).
- (2) Those particulars are—
    - (a) as respects donations falling within sub-paragraph (1)(a)(i)—
      - (i) the name of each registered party or other organisation to whom any such donation has been made, and
      - (ii) the total amount given to that party or organisation by way of such donations in the financial year; and
    - (b) as respects expenditure falling within sub-paragraph (1)(a)(ii), the total amount incurred by way of such expenditure in the financial year.
  - (3) If—
    - (a) at the end of the financial year the company has subsidiaries which have, in that year, made any donations or incurred any such expenditure as is mentioned in sub-paragraph (1)(a), and
    - (b) it is not itself the wholly-owned subsidiary of a company incorporated in Great Britain,

the directors' report for the year is not, by virtue of sub-paragraph (1), required to contain the particulars specified in sub-paragraph (2); but, if the total amount of any such donations or expenditure (or both) made or incurred in that year by the company and the subsidiaries between them exceeds £200, the directors' report for the year shall contain those particulars in relation to each body by whom any such donation or expenditure has been made or incurred.
  - (4) Any expression used in this paragraph which is also used in Part XA of this Act has the same meaning as in that Part.
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- (1) If the company (not being the wholly-owned subsidiary of a company incorporated in Great Britain) has in the financial year made any contribution to a non-EU political party, the directors' report for the year shall contain—
    - (a) a statement of the amount of the contribution, or
    - (b) (if it has made two or more such contributions in the year) a statement of the total amount of the contributions.
  - (2) If—
    - (a) at the end of the financial year the company has subsidiaries which have, in that year, made any such contributions as are mentioned in sub-paragraph (1), and
    - (b) it is not itself the wholly-owned subsidiary of a company incorporated in Great Britain,

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*Status: This is the original version (as it was originally enacted).*

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the directors' report for the year is not, by virtue of sub-paragraph (1), required to contain any such statement as is there mentioned, but it shall instead contain a statement of the total amount of the contributions made in the year by the company and the subsidiaries between them.

- (3) In this paragraph “contribution”, in relation to an organisation, means—
- (a) any gift of money to the organisation (whether made directly or indirectly);
  - (b) any subscription or other fee paid for affiliation to, or membership of, the organisation; or
  - (c) any money spent (otherwise than by the organisation or a person acting on its behalf) in paying any expenses incurred directly or indirectly by the organisation.
- (4) In this paragraph “non-EU political party” means any political party which carries on, or proposes to carry on, its activities wholly outside the member States.

#### *Charitable donations*

- 5 (1) If—
- (a) the company (not being the wholly-owned subsidiary of a company incorporated in Great Britain) has in the financial year given money for charitable purposes, and
  - (b) the money given exceeded £200 in amount,
- the directors' report for the year shall contain, in the case of each of the purposes for which money has been given, a statement of the amount of money given for that purpose.
- (2) If—
- (a) at the end of the financial year the company has subsidiaries which have, in that year, given money for charitable purposes, and
  - (b) it is not itself the wholly-owned subsidiary of a company incorporated in Great Britain,
- sub-paragraph (1) does not apply to the company; but, if the amount given in that year for charitable purposes by the company and the subsidiaries between them exceeds £200, the directors' report for the year shall contain, in the case of each of the purposes for which money has been given by the company and the subsidiaries between them, a statement of the amount of money given for that purpose.
- (3) Money given for charitable purposes to a person who, when it was given, was ordinarily resident outside the United Kingdom is to be left out of account for the purposes of this paragraph.
- (4) For the purposes of this paragraph “charitable purposes” means purposes which are exclusively charitable, and as respects Scotland “charitable” is to be construed as if it were contained in the Income Tax Acts.”