



Political Parties, Elections and Referendums Act 2000

2000 CHAPTER 41

PART VI

CONTROLS RELATING TO THIRD PARTY NATIONAL ELECTION CAMPAIGNS

CHAPTER II

FINANCIAL CONTROLS

Returns

96 Returns as to controlled expenditure

(1) Where—

- (a) during any regulated period any controlled expenditure is incurred by or on behalf of a recognised third party in any relevant part or parts of the United Kingdom, and
- (b) that period ends,

the responsible person shall prepare a return under this section in respect of the controlled expenditure incurred by or on behalf of the third party during that period in that part or those parts of the United Kingdom.

(2) A return under this section must specify the poll for the relevant election (or, as the case may be, the polls for the relevant elections) that took place during the regulated period in question, and must contain—

- (a) a statement of all payments made in respect of controlled expenditure incurred by or on behalf of the third party during that period in the relevant part or parts of the United Kingdom;

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- (b) a statement of all disputed claims (within the meaning of section 93) of which the responsible person is aware;
 - (c) a statement of all the unpaid claims (if any) of which the responsible person is aware in respect of which an application has been made, or is about to be made, to a court under section 92(4); and
 - (d) in a case where the third party either is not a registered party or is a minor party, a statement of relevant donations received by the third party in respect of the relevant election or elections which complies with the requirements of paragraphs 10 and 11 of Schedule 11.
- (3) A return under this section must be accompanied by—
- (a) all invoices or receipts relating to the payments mentioned in subsection (2) (a); and
 - (b) in the case of any controlled expenditure treated as incurred by the third party by virtue of section 86, any declaration falling to be made with respect to that expenditure in accordance with section 86(6).
- (4) Where, however, any payments or claims falling to be dealt with in a return by virtue of subsection (2) have already been dealt with in an earlier return under this section—
- (a) it shall be sufficient for the later return to deal with those payments or claims by specifying overall amounts in respect of them; and
 - (b) the requirement imposed by subsection (3) does not apply to any invoices, receipts or declarations which accompanied the earlier return and are specified as such in the later return.
- (5) Subsections (2) to (4) do not apply to any controlled expenditure incurred at any time before the third party became a recognised third party, but the return must be accompanied by a declaration made by the responsible person of the total amount of such expenditure incurred at any such time.
- (6) The Commission may by regulations prescribe a form of return which may be used for the purposes of this section.
- (7) Where subsection (1)(a) applies in relation to a recognised third party and any regulated period—
- (a) the requirements as to the preparation of a return under this section in respect of controlled expenditure falling within subsection (1)(a) shall have effect in relation to the third party despite the third party ceasing to be a recognised third party at or after the end of the regulated period by virtue of the lapse of the third party’s notification under section 88(1); and
 - (b) for the purposes of, or in connection with, the discharge of obligations of the responsible person under this section and sections 98 and 99 in relation to any such return, references to the responsible person shall be read as references to the person who was the responsible person in relation to the third party immediately before that notification lapsed.
- (8) In this section “relevant donation” has the same meaning as in Schedule 11.

97 Auditor’s report on return

- (1) Where during any regulated period the controlled expenditure incurred by or on behalf of a recognised third party in the relevant part or parts of the United Kingdom exceeds

£250,000, a report must be prepared by a qualified auditor on the return prepared under section 96 in respect of that expenditure.

(2) The following provisions, namely—

- (a) section 43(6) and (7), and
- (b) section 44,

shall apply in relation to the appointment of an auditor to prepare a report under subsection (1) or (as the case may be) an auditor so appointed as they apply in relation to the appointment of an auditor to carry out an audit under section 43 or (as the case may be) an auditor so appointed.

98 Delivery of returns to the Commission

(1) Where—

- (a) any return falls to be prepared under section 96 in respect of controlled expenditure incurred by or on behalf of a recognised third party during a regulated period, and
- (b) an auditor's report on it falls to be prepared under section 97(1),

the responsible person shall deliver the return to the Commission, together with a copy of the auditor's report, within six months of the end of that period.

(2) In the case of any other return falling to be prepared under section 96 in respect of controlled expenditure incurred by or on behalf of a recognised third party during a regulated period, the responsible person shall deliver the return to the Commission within three months of the end of that period.

(3) Where, after the date on which a return is delivered to the Commission under this section, leave is given by a court under section 92(4) for any claim to be paid, the responsible person shall, within seven days after the payment, deliver to the Commission a return of any sums paid in pursuance of the leave accompanied by a copy of the order of the court giving the leave.

(4) The responsible person in the case of a recognised third party commits an offence if, without reasonable excuse, he—

- (a) fails to comply with the requirements of subsection (1) or (2) in relation to any return or report to which that subsection applies; or
- (b) delivers a return which does not comply with the requirements of section 96(2) or (3); or
- (c) fails to comply with the requirements of subsection (3) in relation to a return under that subsection.

99 Declaration by responsible person as to return under section 96

(1) Each return prepared under section 96 in respect of controlled expenditure incurred by or on behalf of a recognised third party during a regulated period must, when delivered to the Commission, be accompanied by a declaration which complies with subsections (2) and (3) and is signed by the responsible person.

(2) The declaration must state—

- (a) that the responsible person has examined the return in question;
- (b) that to the best of his knowledge and belief—
 - (i) it is a complete and correct return as required by law, and

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- (ii) all expenses shown in it as paid have been paid by him or a person authorised by him.
- (3) The declaration must also state, in a case where the third party either is not a registered party or is a minor party, that—
 - (a) all relevant donations recorded in the return as having been accepted by the third party are from permissible donors, and
 - (b) no other relevant donations have been accepted by the third party in respect of the relevant election or elections which took place during the regulated period.
- (4) A person commits an offence if—
 - (a) he knowingly or recklessly makes a false declaration under this section; or
 - (b) subsection (1) is contravened at a time when he is the responsible person in the case of the recognised third party to which the return relates.
- (5) In this section “relevant donation” has the same meaning as in Schedule 11.

100 Public inspection of returns under section 96

- (1) Where the Commission receive any return under section 96, they shall—
 - (a) as soon as reasonably practicable after receiving the return, make a copy of the return, and of any documents accompanying it, available for public inspection; and
 - (b) keep any such copy available for public inspection for the period for which the return or other document is kept by them.
- (2) If the return contains a statement of relevant donations in accordance with section 96(2)(d), the Commission shall secure that the copy of the statement made available for public inspection does not include, in the case of any donation by an individual, the donor’s address.
- (3) At the end of the period of two years beginning with the date when any return or other document mentioned in subsection (1) is received by the Commission—
 - (a) they may cause the return or other document to be destroyed; but
 - (b) if requested to do so by the responsible person in the case of the third party concerned, they shall arrange for the return or other document to be returned to that person.