



Political Parties, Elections and Referendums Act 2000

2000 CHAPTER 41

PART VII

REFERENDUMS

CHAPTER II

FINANCIAL CONTROLS

Returns

120 Returns as to referendum expenses.

(1) Where—

- (a) any referendum expenses are incurred by or on behalf of a permitted participant during any referendum period (within the meaning of section 102), and
- (b) that period ends,

the responsible person shall make a return under this section in respect of the referendum expenses incurred by or on behalf of the permitted participant during that period.

(2) A return under this section must specify the referendum to which the expenditure relates and must contain—

- (a) a statement of all payments made in respect of referendum expenses incurred by or on behalf of the permitted participant during the referendum period in question;
- (b) a statement of all disputed claims (within the meaning of section 116);

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- (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 115(4); and
 - (d) in a case where the permitted participant either is not a registered party or is a minor party, a statement of relevant donations received in respect of the referendum which complies with the requirements of paragraphs 10 and 11 of Schedule 15.
- (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 referendum expenses treated as incurred by virtue of section 112, any declaration falling to be made with respect to those expenses in accordance with section 112(6).
- (4) Subsections (2) and (3) do not apply to any referendum expenses incurred at any time before the individual or body became a permitted participant, but the return must be accompanied by a declaration made by the responsible person of the total amount of such expenses incurred at any such time.
- (5) The Commission may by regulations prescribe a form of return which may be used for the purposes of this section.
- (6) In this section “relevant donation” has the same meaning as in Schedule 15.

Modifications etc. (not altering text)

- C1** S. 120 applied (23.7.2004) by [The Regional Assembly and Local Government Referendums Order 2004 \(S.I. 2004/1962\)](#), art. 7(2), **Sch. 3 Pt. 2**
- C2** Ss. 120-123 modified (16.2.2011) by [Parliamentary Voting System and Constituencies Act 2011 \(c. 1\)](#), s. 19(1), **Sch. 1 para. 17(3)(c)**
- C3** S. 120 modified (16.2.2011) by [Parliamentary Voting System and Constituencies Act 2011 \(c. 1\)](#), **ss. 6(2), 19(1)**
- C4** S. 120 modified (1.2.2016) by [European Union Referendum Act 2015 \(c. 36\)](#), s. 13(2), **Sch. 1 para. 23**; S.I. 2016/69, reg. 2
- C5** S. 120 modified (1.2.2016) by [European Union Referendum Act 2015 \(c. 36\)](#), s. 13(2), **Sch. 2 para. 2(1)**; S.I. 2016/69, reg. 2

Commencement Information

- II** S. 120 wholly in force at 16.2.2001; s. 120 partly in force at Royal Assent, see s. 163(3); s. 120 in force in so far as not already in force at 16.2.2001 by [S.I. 2001/222](#), art. 2, **Sch. 1 Pt. I** (subject to transitional provisions in [Sch. 1 Pt. II](#))

121 Auditor’s report on return.

- (1) Where during any referendum period the referendum expenses incurred by or on behalf of a permitted participant exceed £250,000, a report must be prepared by a qualified auditor on the return prepared under section 120 in respect of those expenses.
- (2) The following provisions, namely—
 - (a) section 43(6) and (7), and
 - (b) section 44,

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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.

Modifications etc. (not altering text)

- C2** Ss. 120-123 modified (16.2.2011) by [Parliamentary Voting System and Constituencies Act 2011 \(c. 1\), s. 19\(1\), Sch. 1 para. 17\(3\)\(c\)](#)
- C6** S. 121 applied (23.7.2004) by [The Regional Assembly and Local Government Referendums Order 2004 \(S.I. 2004/1962\), art. 7\(2\), Sch. 3 Pt. 2](#)

Commencement Information

- I2** S. 121 wholly in force at 16.2.2001; s. 121 not in force at Royal Assent, see s. 163(2); s. 121 in force at 16.2.2001 by [S.I. 2001/222, art. 2, Sch. 1 Pt. I](#) (subject to transitional provisions in [Sch. 1 Pt. II](#))

122 Delivery of returns to Commission.

- (1) Where—
- (a) any return falls to be prepared under section 120 in respect of referendum expenses incurred by or on behalf of a permitted participant, and
 - (b) an auditor's report on it falls to be prepared under section 121(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 the relevant referendum period.
- (2) In the case of any other return falling to be prepared under section 120, the responsible person shall deliver the return to the Commission within three months of the end of the relevant referendum 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 115(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 court order giving the leave.
- (4) The responsible person commits an offence if, without reasonable excuse, he—
- (a) fails to comply with the requirements of subsection (1) or (2) in relation to a return under section 120;
 - (b) delivers a return which does not comply with the requirements of section 120(2) or (3); or
 - (c) fails to comply with the requirements of subsection (3) in relation to a return under that subsection.

Modifications etc. (not altering text)

- C2** Ss. 120-123 modified (16.2.2011) by [Parliamentary Voting System and Constituencies Act 2011 \(c. 1\), s. 19\(1\), Sch. 1 para. 17\(3\)\(c\)](#)
- C7** S. 122 applied (23.7.2004) by [The Regional Assembly and Local Government Referendums Order 2004 \(S.I. 2004/1962\), art. 7\(2\), Sch. 3 Pt. 2](#)

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Commencement Information

- I3** S. 122 wholly in force at 16.2.2001; s. 122 not in force at Royal Assent, see s. 163(2); s. 122 in force at 16.2.2001 by [S.I. 2001/222, art. 2](#), [Sch. 1 Pt. I](#) (subject to transitional provisions in [Sch. 1 Pt. II](#))

123 Declaration of responsible person as to return under section 120.

- (1) Each return prepared under section 120 in respect of referendum expenses incurred by or on behalf of a permitted participant must be accompanied by a declaration which complies with subsection (2) 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
 - (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 permitted participant 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 permitted participant are from permissible donors, and
 - (b) no other relevant donations have been accepted by the permitted participant.
- (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 permitted participant to which the return relates.
- (5) In this section “relevant donation” has the same meaning as in Schedule 15.

Modifications etc. (not altering text)

- C2** Ss. 120-123 modified (16.2.2011) by [Parliamentary Voting System and Constituencies Act 2011 \(c. 1\)](#), s. 19(1), [Sch. 1 para. 17\(3\)\(c\)](#)
- C8** S. 123 applied (23.7.2004) by [The Regional Assembly and Local Government Referendums Order 2004 \(S.I. 2004/1962\)](#), art. 7(2), [Sch. 3 Pt. 2](#)
- C9** S. 123 modified (16.2.2011) by [Parliamentary Voting System and Constituencies Act 2011 \(c. 1\)](#), [ss. 6\(3\)](#), 19(1)
- C10** S. 123 modified (1.2.2016) by [European Union Referendum Act 2015 \(c. 36\)](#), s. 13(2), [Sch. 1 para. 36](#); [S.I. 2016/69, reg. 2](#)
- C11** S. 123 modified (1.2.2016) by [European Union Referendum Act 2015 \(c. 36\)](#), s. 13(2), [Sch. 2 para. 2\(2\)](#); [S.I. 2016/69, reg. 2](#)

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- I4** S. 123 wholly in force at 16.2.2001; s. 123 not in force at Royal Assent, see s. 163(2); s. 123 in force at 16.2.2001 by [S.I. 2001/222, art. 2](#), [Sch. 1 Pt. I](#) (subject to transitional provisions in [Sch. 1 Pt. II](#))

124 Public inspection of returns under section 120.

- (1) Where the Commission receive any return under section 120 they shall—

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- (a) as soon as reasonably practicable after receiving the return, make a copy of the return and of the 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 120(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 permitted participant concerned, they shall arrange for the return or other document to be returned to that person.

Modifications etc. (not altering text)

- C12** S. 124 applied (23.7.2004) by [The Regional Assembly and Local Government Referendums Order 2004 \(S.I. 2004/1962\)](#), art. 7(2), **Sch. 3 Pt. 2**
- C13** S. 124 modified (16.2.2011) by [Parliamentary Voting System and Constituencies Act 2011 \(c. 1\)](#), **ss. 6(4), 19(1)**
- C14** S. 124 modified (1.2.2016) by [European Union Referendum Act 2015 \(c. 36\)](#), s. 13(2), **Sch. 2 para. 2(3)**; [S.I. 2016/69](#), reg. 2
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- I5** S. 124 wholly in force at 16.2.2001; s. 124 not in force at Royal Assent, see s. 163(2); s. 124 in force at 16.2.2001 by [S.I. 2001/222](#), art. 2, **Sch. 1 Pt. I** (subject to transitional provisions in [Sch. 1 Pt. II](#))

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 2(2A) inserted by [2022 c. 37 s. 18\(1\)](#)
- s. 4A-4E and cross-heading inserted by [2022 c. 37 s. 16](#)
- s. 4A(8)(b)(ii) omitted by [2024 asc 4 s. 10\(10\)\(a\)](#)
- s. 8(3)(d) inserted by [2011 c. 13 Sch. 10 para. 12](#)
- s. 13ZA and cross-heading inserted by [2022 c. 37 s. 17\(1\)](#)
- s. 54(1)(aa) inserted by [2009 c. 12 s. 9\(1\)](#)
- s. 54(1)(aa) substituted by [2009 c. 12 s. 10\(1\)](#)
- s. 54(2ZA)-(2ZC) inserted by [2009 c. 12 s. 10\(3\)](#)
- s. 56(1A) inserted by [2009 c. 12 s. 10\(5\)](#)
- s. 56(2)(aa) inserted by [2009 c. 12 s. 9\(3\)\(b\)](#)
- s. 56(3B) inserted by [2009 c. 12 s. 9\(4\)](#)
- s. 71H(3ZA) inserted by [2009 c. 12 Sch. 6 para. 19](#)
- s. 71L(9A) inserted by [2009 c. 12 s. 11\(2\)](#)
- Sch. 1 para. 2(1) Sch. 1 para. 2 renumbered as Sch. 1 para. 2(1) by [2022 c. 37 s. 19\(2\)](#)
- Sch. 1 para. 2(2) inserted by [2022 c. 37 s. 19\(4\)](#)
- Sch. 1 para. 2(1) words inserted by [2022 c. 37 s. 19\(3\)\(a\)](#)
- Sch. 1 para. 2(1) words omitted by [2022 c. 37 s. 19\(3\)\(b\)](#)
- Sch. 2 para. 2(1A) inserted by [2022 c. 37 s. 18\(2\)](#)
- Sch. 2 para. 4 and cross-heading inserted by [2022 c. 37 s. 17\(2\)](#)
- Sch. 7 para. 6(1)(aa) inserted by [2009 c. 12 Sch. 3 para. 1\(1\)](#)
- Sch. 7 para. 8(1A) inserted by [2009 c. 12 Sch. 4 para. 2](#)
- Sch. 7 para. 10(5)(aa) inserted by [2009 c. 12 Sch. 3 para. 2\(5\)\(b\)](#)
- Sch. 7 para. 6(1)(aa) substituted by [2009 c. 12 Sch. 4 para. 1\(1\)](#)
- Sch. 7 para. 10(5)(aa) words inserted by [2009 c. 12 Sch. 4 para. 3\(3\)](#)
- Sch. 7A para. 8(9A) inserted by [2009 c. 12 s. 11\(5\)](#)
- Sch. 7A para. 9(10)(ba) inserted by [2009 c. 12 s. 11\(6\)\(b\)](#)
- Sch. 11 para. 4(3) inserted by [2009 c. 12 Sch. 6 para. 29\(2\)](#)
- Sch. 11 para. 6(1)(aa) inserted by [2009 c. 12 Sch. 3 para. 4\(1\)](#)
- Sch. 11 para. 7(2)(aa) inserted by [2009 c. 12 Sch. 4 para. 5](#)
- Sch. 11 para. 6(1)(aa) substituted by [2009 c. 12 Sch. 4 para. 4\(1\)](#)
- Sch. 11 para. 4(3) words inserted by [2009 c. 12 Sch. 6 para. 29\(3\)](#)
- Sch. 15 para. 4(3)(4) inserted by [2009 c. 12 Sch. 6 para. 30\(2\)\(b\)](#)
- Sch. 15 para. 6(1)(aa) inserted by [2009 c. 12 Sch. 3 para. 7\(1\)](#)
- Sch. 15 para. 7(2)(aa) inserted by [2009 c. 12 Sch. 4 para. 8](#)
- Sch. 15 para. 6(1)(aa) substituted by [2009 c. 12 Sch. 4 para. 7\(1\)](#)
- Sch. 15 para. 4(3) words inserted by [2009 c. 12 Sch. 6 para. 30\(3\)](#)