



Political Parties, Elections and Referendums Act 2000

2000 CHAPTER 41

PART IV

CONTROL OF DONATIONS TO REGISTERED PARTIES AND THEIR MEMBERS ETC.

CHAPTER I

DONATIONS TO REGISTERED PARTIES

53 Value of donations.

- (1) The value of any donation falling within section 50(2)(a) (other than money) shall be taken to be the market value of the property in question.
- (2) Where, however, section 50(2)(a) applies by virtue of section 50(3), the value of the donation shall be taken to be the difference between—
 - (a) the value of the money, or the market value of the property, in question, and
 - (b) the total value in monetary terms of the consideration provided by or on behalf of the party.
- (3) The value of any donation falling within section 50(2)(b) shall be taken to be the value of the money, or (as the case may be) the market value of the property, transferred as mentioned in section 51(1); and accordingly any value in monetary terms of any benefit conferred on the person providing the sponsorship in question shall be disregarded.
- (4) The value of any donation falling within [^{F1}section 50(2)(f)] shall be taken to be the amount representing the difference between—
 - (a) the total value in monetary terms of the consideration that would have had to be provided by or on behalf of the party in respect of ^{F2}. . . the provision of the property, services or facilities if—

Changes to legislation: Political Parties, Elections and Referendums Act 2000, Section 53 is up to date with all changes known to be in force on or before 22 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- (i) ^{F2}
- (ii) the property, services or facilities had been provided,
on commercial terms, and
- (b) the total value in monetary terms of the consideration (if any) actually so provided by or on behalf of the party.
- (5) Subsection (6) applies where a donation such as is mentioned in subsection (3) confers an enduring benefit on the party during the whole or part of—
- (a) any period for which a report is to be prepared under this Part, or
- (b) two or more such periods.
- (6) In such a case, the amount to be recorded in any such report shall be so much of the total value of the donation (as determined in accordance with subsection (3)) as accrues during the whole or part of the period to which the report relates.

Textual Amendments

- F1** Words in s. 53(4) substituted (11.9.2006 for E.W.S. for certain purposes, 1.7.2008 for N.I. and otherwise prosp.) by [Electoral Administration Act 2006 \(c. 22\)](#), ss. 74(1), 77(2), **Sch. 1 para. 146(2)**; [S.I. 2006/1972, art. 3, Sch. 1 para. 24, 25\(m\)\(ii\)](#) (subject to art. 4, Sch. 2) (as amended by [S.I. 2006/2268, art. 4](#)); [S.I. 2008/1656, art. 2](#) (subject to art. 3, Sch. 1)
- F2** Words in s. 53(4)(a) and s. 53(4)(a)(i) and following word repealed (11.9.2006 for E.W.S. for certain purposes, 1.7.2008 for N.I. and otherwise prosp.) by [Electoral Administration Act 2006 \(c. 22\)](#), ss. 74, 77(2), Sch. 1 para. 146(3), **Sch. 2**; [S.I. 2006/1972, art. 3, Sch. 1 paras. 24, 25\(m\)\(ii\), 26\(3\)\(d\)](#) (subject to art. 4, Sch. 2) (as amended by [S.I. 2006/2268, art. 4](#)); [S.I. 2008/1656, arts. 2](#) (subject to art. 3, Sch. 1)

Modifications etc. (not altering text)

- C1** Ss. 50-69 excluded (temp. from 25.9.2006 until 31.10.2007) by [Northern Ireland \(Miscellaneous Provisions\) Act 2006 \(c. 33\)](#), ss. 10(2)(a), **11(1)(2)**, 31(2)
- C2** S. 53 applied (1.10.2007 for E.W.S. for certain purposes, 1.11.2007 for N.I. and 1.10.2008 otherwise) by [Companies Act 2006 \(c. 46\)](#), **ss. 364(2)(b)(3)(b)**, 1300(2); [S.I. 2007/2194, arts. 2\(2\), 3\(1\), 5\(e\)](#) (subject to Sch. 1 (as amended by [S.I. 2007/3495, art. 10, S.I. 2008/674, Sch. 3 paras. 1, 2 and S.I. 2008/2860, art. 6](#)) and with arts. 9, 12, Sch. 3 (as amended by [S.I. 2007/2607, art. 4, S.I. 2007/3495, Sch. 5 para. 2 and S.I. 2008/674, Sch. 3 para. 2\(3\)](#)))
- C3** S. 53 modified (1.10.2007 for E.W.S. and 1.11.2007 for N.I.) by [Companies Act 2006 \(c. 46\)](#), **ss. 364(4)**, 1300(2); [S.I. 2007/2194, arts. 2\(2\), 3\(1\)](#) (subject to Sch. 1 (as amended by [S.I. 2007/3495, art. 10, S.I. 2008/674, Sch. 3 paras. 1, 2 and S.I. 2008/2860, art. 6](#)) and with arts. 9, 12, Sch. 3 (as amended by [S.I. 2007/2607, art. 4, S.I. 2007/3495, Sch. 5 para. 2 and S.I. 2008/674, Sch. 3 para. 2\(3\)](#)))

Commencement Information

- I1** S. 53 wholly in force at 16.2.2001; s. 53 not in force at Royal Assent, see s. 163(2); s. 53 in force at 16.2.2001 by [S.I. 2001/222, art. 2, Sch. 1 Pt. I](#) (with [Sch. 1 Pt. II para. 2](#))

Changes to legislation:

Political Parties, Elections and Referendums Act 2000, Section 53 is up to date with all changes known to be in force on or before 22 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

View outstanding changes

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. 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)