
SCOTTISH STATUTORY INSTRUMENTS

2015 No. 425

The Scottish Parliament (Elections etc.) Order 2015

PART 3

THE ELECTION CAMPAIGN

Property, goods, services etc. provided free of charge or at a discount

60.—(1) This article applies where, in the case of a candidate at an election—

(a) either—

(i) property or goods is or are transferred to the candidate or the candidate's election agent free of charge or at a discount of more than 10 per cent of the market value of the property or goods; or

(ii) property, goods, services or facilities is or are provided for the use or benefit of the candidate free of charge or at a discount of more than 10 per cent of the commercial rate for the use of the property or for the provision of the goods, services or facilities; and

(b) the property, goods, services or facilities is or are made use of by or on behalf of the candidate in circumstances such that, if any expenses were to be (or are) actually incurred by or on behalf of the candidate in respect of that use, they would be (or are) election expenses incurred by or on behalf of the candidate.

(2) Where this article applies, and subject to article 58(2)—

(a) an amount of election expenses determined in accordance with this article (“the appropriate amount”) shall be treated, for the purposes of this article, as incurred by the candidate, and

(b) the candidate's election agent shall make a declaration of that amount,

unless that amount is not more than £50.

(3) Where paragraph (1)(a)(i) applies, the appropriate amount is such proportion of either—

(a) the market value of the property or goods (where the property or goods is or are transferred free of charge); or

(b) the difference between the market value of the property or goods and the amount of expenses actually incurred by or on behalf of the candidate in respect of the property or goods (where the property or goods is or are transferred at a discount),

as is reasonably attributable to the use made of the property or goods as mentioned in paragraph (1)(b).

(4) Where paragraph (1)(a)(ii) applies, the appropriate amount is such proportion of either—

(a) the commercial rate for the use of the property or the provision of the goods, services or facilities (where the property, goods, services or facilities is or are provided free of charge); or

- (b) the difference between that commercial rate and the amount of expenses actually incurred by or on behalf of the candidate in respect of the use of the property or the provision of the goods, services or facilities (where the property, goods, services or facilities is or are provided at a discount),

as is reasonably attributable to the use made of the property, goods, services or facilities as mentioned in paragraph (1)(b).

(5) Where the services of an employee are made available by the employee's employer for the use or benefit of a candidate, then for the purposes of this article the commercial rate for the provision of those services shall be the amount of the remuneration and allowances payable to the employee by the employer in respect of the period for which the employee's services are so made available (but shall not include any amount in respect of any contributions or other payments for which the employer is liable in respect of the employee).

(6) In this article, "market value", in relation to any property or goods, means the price which might reasonably be expected to be paid for the property or goods on a sale in the open market.

(7) In this article, any reference to anything being transferred or provided to a candidate or the candidate's election agent includes a reference to its being given or transferred either directly or indirectly through any third person.