

*These notes refer to the Political Parties, Elections and Referendums Act 2000 (c.41) which received Royal Assent on 30th November 2000*

# **POLITICAL PARTIES, ELECTIONS AND REFERENDUMS ACT 2000**

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## **EXPLANATORY NOTES**

### **COMMENTARY ON SECTIONS**

#### **Part IX : Political donations and expenditure by companies**

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

#### **Monetary donations or contributions to political parties in the rest of the world**

285. In relation to the “rest of the world” disclosure regime, a company (other than a wholly owned subsidiary of company incorporated in Great Britain) is required to disclose only a single aggregate figure covering monetary donations or contributions made to any political party which carry on activities wholly outside the UK or any other EU member state. Where the company is a holding company the single aggregate figure is to include contributions both by the holding company itself and by any of its subsidiaries wherever incorporated. There is no threshold in relation to the “rest of the world” disclosure requirement.