

## SCHEDULES

### SCHEDULE 4

#### CONTROL OF DONATIONS TO ACCREDITED CAMPAIGNERS

##### PART 1

###### INTRODUCTION AND INTERPRETATION

###### *Value of donations*

- 5 (1) This paragraph has effect for the purposes of this Schedule.
- (2) The value of a donation within paragraph 2(1)(a) is the value of the money or the market value of the property.
- (3) But where that provision applies by virtue of paragraph 2(2), the value of the donation is the difference between—
- (a) the value of the money, or the market value of the property, and
  - (b) the total value in monetary terms of the consideration provided by or on behalf of the accredited campaigner.
- (4) The value of a donation within paragraph 2(1)(b) is—
- (a) the value of the money transferred as mentioned in paragraph 3(1), or
  - (b) the market value of the property so transferred;
- and accordingly the value in monetary terms of any benefit conferred on the person providing the sponsorship in question is to be disregarded.
- (5) The value of a donation within paragraph 2(1)(d) is 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 accredited campaigner in respect of the loan if the loan had been made on commercial terms, and
  - (b) the total value in monetary terms of the consideration (if any) actually provided by or on behalf of the accredited campaigner in respect of the loan.
- (6) The value of a donation within paragraph 2(1)(e) is 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 accredited campaigner in respect of the provision of the property, services or facilities if 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 provided by or on behalf of the accredited campaigner in respect of the provision of the property, services or facilities.
- (7) Where a donation within paragraph 2(1)(d) or (e) confers an enduring benefit on the donee over a particular period, the value of the donation—

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*Status: This is the original version (as it was originally enacted).*

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- (a) is to be determined at the time the donation is received, and
- (b) must be determined by reference to the total benefit accruing to the donee over that period.