

Change in Disclosure and Acceptance limits for Donations

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The Standards in Public Office Commission has published a series of new Guidelines under the Electoral Act 1997 as amended, dealing mainly with the changes introduced by the Electoral (Amendment) (Political Funding) Act 2012. These guidelines replace previous guidelines published by the Standards Commission.

The Electoral (Amendment) (Political Funding) Act 2012 introduced additional requirements and restrictions on the acceptance of political donations. These provisions, which came into effect on 1 January 2013, apply to members of, and candidates seeking election to, the Dáil, Seanad, European Parliament and local authorities; political parties, third parties and candidates at a Presidential election. They include the following provisions:

a reduction in the maximum donation that can be accepted by an individual elected representative or candidate from €2,539.47 (IR£2,000) to **€1,000** and by a political party, accounting unit or third party from €6,348.69 (IR£5,000) to **€2,500**;

the introduction of a ban on the acceptance of a corporate donation in excess of €200 from a corporate donor **unless** the donor has registered with the Standards in Public Office Commission **and** a statement is furnished to the recipient confirming that the donation has been approved by the members, shareholders or trustees of the corporate donor concerned;

a reduction in the maximum amount that can be accepted as an anonymous donation from €126.97 (IR£100) to €100. The same reduction is to apply to the threshold for opening a political donations account. The definition of a 'third party' and 'accounting unit' has also changed and these bodies will now be recognised as such upon receipt of a donation that exceeds €100. The previous figure was €126.97 (IR£100);

a ban on the acceptance of any cash donation over €200, and;

where a donation is given through an intermediary, the identity of the person on whose behalf the donation is made will have to be provided to the recipient. It will be an offence to fail to provide this information.

Provisions coming into effect on 1 February 2013 will reduce the thresholds at which donations must be declared on a donation statement submitted to the Standards Commission (by 31 January 2014 for the calendar year 2013) by an individual, elected representative or candidate from €634.87 (IR£500) to **€600**. Additional information must be included on a donation statement indicating whether the donation was solicited, along with the name of the person soliciting the donation, whether a receipt was given and the date the donation was given and received. Provision is made for a reduction in the threshold from €5,078.95 (IR£4,000) to **€1,500** in the aggregate amount that a donor can give to multiple candidates of the same party before being required to submit a donation statement to the Standards in Public Office Commission.

A further provision coming into operation on 1 April 2013 will reduce the threshold for the declaration of donations received by a political party from €5,078.95 (IR£4,000) to **€1,500**. These donations must be declared on a donation statement submitted to the Standards in Public Office Commission (by 31 March 2014 for the calendar year 2013).

Finally, coming into operation on the 7 November 2013 a provision of the Act will reduce from €5,078.95 (IR£4,000) to **€200** the threshold at which donations must be reported by a company, trade union, society or building society in its annual report or return to the Registrar of Companies or Registrar of Friendly Societies.

Attached is a table summarising the applicable limits applying to recipients of donations

The Commission is also publishing Guidelines relating to the register of Corporate Donors which will be *maintained by the Commission*. Corporate donors who wish to make a donation for political purposes in excess of €200 must register with the Commission and furnish a statement to the recipient of a donation confirming that the donation has been approved by the members, shareholders or trustees of the corporate donor concerned.

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Useful information

Value of donation	Net Valuation of donation (from fundraising events, etc.) determines disclosability. Section 22(2)(vi) & Section 46(2)(a)(vi)
€100	An anonymous donation exceeding this amount cannot be accepted in any calendar year. Section 23(1) & Section 47(1)
€100	On receipt of a donation of this value, a political donations account must be opened by a TD, Senator, MEP, candidate at a Dáil, Seanad or European election, Presidential candidate/election agent, political party, sub-unit of a political party (e.g. branches, accounting units, cumann, a Comhairle Dáil Ceantair or any other sub-unit), or a third party (if one has not already been opened). Section 23B(1) & Section 48B(1)
€200	Maximum cash donation that may be accepted by a TD, Senator, MEP, candidate at a Dáil, Seanad or European election, Presidential candidate/election agent, political party, sub-unit of a political party, or a third party in any calendar year from a donor. Section 23A(1)(iii) & Section 48A(1)(iii)
€200	Maximum donation that may be accepted by a TD, Senator, MEP, candidate at a Dáil, Seanad or European election, Presidential candidate/election agent, political party, sub-unit of a political party, or third party in any calendar year from a corporate donor unless the corporate donor is registered in the Register of Corporate Donors maintained by the Commission and a statement, on behalf of the corporate donor confirming that the making of the donation was approved by the corporate donor, is furnished with the donation to the donee. Section 23AA(1)(i)&(ii) and Section 48AA(1)(i)&(ii)
€200	Maximum aggregate donation that a company, trade union, society or building society can give before reporting it in annual returns made under the Companies Act 1963, or to the Registrar of Friendly Societies or the report of a building society (under the Building Societies Act 1989). Section 26
€600	All donations received by a TD, Senator, MEP, candidate at a Dáil, Seanad or European election, or Presidential candidate/election agent exceeding this amount must be disclosed on the Donation Statement. Section 24(4) & Section 48(1)
€1,000	Maximum donation that may be accepted by a TD, Senator, MEP, candidate at a Dáil, Seanad or European election, or Presidential candidate/election agent from an individual or a registered corporate donor in any calendar year. Section 23A(1)(i) & Section 48A(1)(i)
€1,500	All donations received by a political party exceeding this amount must be disclosed on the Donation Statement. Section 24(4)
€1,500	Reporting threshold/maximum aggregate amount in any calendar year that a donor can give to multiple candidates of the same party or to the party itself before the donor is required to submit a donation statement. Section 24(1A)(a)
€2,500	Maximum donation that may be accepted by a political party, sub-unit of a political party, or a third party from an individual or a registered corporate donor in any calendar year. Section 23A(1)(ii) & Section 48A(1)(ii)

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