

Guidelines for Third Parties

Steps to be taken concerning donations and prohibited donations



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1. Introduction

- 1.1. These guidelines for third parties have been published by the Standards in Public Office Commission (the “Standards Commission”) under section 4(6)(a) of the Electoral Act 1997 (the “Act¹”).
- 1.2. A third party means any individual or group, other than a registered political party registered in the Register of Political Parties under Chapter 6 of Part 2 of the Electoral Reform Act 2022, or an election candidate, who or which accepts, in a particular calendar year, a donation for political purposes exceeding the value of €100.
- 1.3. The purpose of the guidelines is to ensure that third parties are informed of the steps they need to take in relation to registration and disclosures of donations. The guidelines cover the main requirements of the above legislation relating to:
 - provision of information to the Standards Commission
 - prohibited donations
 - political donations account
 - offences and penalties
- 1.4. The Standards Commission recommends that third parties should read the guidelines in full.
- 1.5. The Guidelines are legally binding. However, where there is a discrepancy between the guidelines and the Act, the Act prevails.

¹ A reference to the Act refers to the Electoral Act 1997 as amended by the Electoral (Amendment) Act 1998, Local Elections (Disclosure of Donations and Expenditure) Act 1999, Electoral (Amendment) Act 2001, Local Government Act 2001, Electoral (Amendment) Act 2002, Local Government (No. 2) Act 2003, Electoral (Amendment) Act 2004, Electoral (Amendment) Act 2005, Electoral (Amendment) Act 2007, Electoral (Amendment) Act 2009, Ministers and Secretaries (Amendment) Act 2011, Electoral (Amendment) Act 2011, Electoral (Amendment) (Political Funding) Act 2012, Gaeltacht Act 2012, Electoral, Local Government and Planning and Development Act 2013, Local Government Reform Act 2014, Court of Appeal Act 2014, Electoral (Amendment) Act 2015 and the Electoral Reform Act 2022.

2. The role of the responsible person

- 2.1. A responsible person, in relation to a third party, means the person or persons responsible for the organisation, management or financial affairs of the third party.
- 2.2. Where a third party receives a donation exceeding the value of €100 and before incurring any expenses, the third party must notify the Standards Commission of the name and address of the responsible person (see Chapter 6 for more information). Notifications can be emailed to the Standards Commission at info@sipo.ie.
- 2.3. The decision as to whom to designate as a responsible person is one for each third party. It is important that the person so designated has sufficient authority within the organisation to discharge the obligations placed on them by the Act.
- 2.4. The Act does not require the responsible person to have particular professional qualifications to undertake the role. However, the responsible person should have the relevant skills and expertise for the role which include:
 - In-depth understanding of the Act; and
 - Thorough knowledge of the third party's structures
- 2.5. The Act provides for certain offences by responsible persons, and associated penalties, in respect of failure to comply with the Act (see Chapter 9 Offences)

3. Advice

- 3.1. The Standards Commission may under section 4(6)(b) of the Act provide advice on compliance to persons who are covered by the provisions of the Act. Advice may be sought from the Standards Commission concerning any provision of the legislation or the application of such provision in any particular circumstance. If a person is in any doubt about any aspect of the legislation, he/she should contact the Standards Commission. Advice is given either in writing, including by e-mail, or by responding to telephone enquiries. The Standards Commission recommends that advice should be sought immediately if a matter arises about which there is uncertainty. By doing so, it is less likely that the issue will cause a difficulty later.
- 3.2. Advice is provided at the discretion of the Standard Commission. The circumstances where advice may not be provided include:
- where there is insufficient information to advise the requester;
 - where the request for advice relates to a matter which is outside the expertise of the Standards Commission e.g. accountancy queries.
 - where the request for advice relates to a matter which is under examination by the Standards Commission.
- 3.3. A person must act in accordance with guidelines or advice published or given by the Standards Commission unless, by so doing, they would be contravening another provision of the Act.

4. The Standards Commission's Powers of Inquiry

- 4.1. The Commission may make such inquiries as it considers appropriate and may require any person to furnish any information, document or thing, in the possession or procurement of the person which it may require for the performance of its function in accordance with the legislation.
- 4.2. Where a person fails to comply with an inquiry request within a reasonable time, the Commission may direct the person to comply with the inquiry within a particular period of time. Information provided as part of a direction by person is not admissible in proceedings brought against that person for an offence.
- 4.3. Failure to comply with a direction of the Commission is an offence.
- 4.4. Where a person is charged with the offence of failing to comply with a direction of the Commission, it is a defence to show that the information, document or thing which was the subject of the direction was not in that person's possession or control and it was not reasonably practicable for them to comply with the direction.
- 4.5. The Commission's powers of inquiry are separate to the Commission's powers of investigation which are addressed below.

5. The Standards Commission's Powers of Investigation

5.1. At the time of writing the Commission's powers of investigation as set out in part 4B of the Act and as set out below, have not been commenced. On commencement, the following will apply.

5.1.1. Where the Commission reasonably believes that a person may have contravened parts IV, V, VI or IX of the Act the Commission may direct the carrying out of an investigation by an authorised officer.

5.1.2. Investigations are carried out by an authorised officer who is appointed by the Commission. On request, an authorised officer will provide any person affected by an investigation, with a copy of their authorisation.

5.1.3. In order to carry out an investigation:

5.1.3.1. The authorised officer may require any person to provide any information or explanation which they may reasonably require for the investigation.

5.1.3.2. The authorised officer may require any person to produce any document or other thing of which the person has control, or to which the person has access, and which the authorised officer may reasonably require for the purposes of the investigation. The authorised officer may inspect and take copies of, or extracts from, any document or other thing produced as part of this requirement.

5.1.3.3. The authorised officer may require any person to attend before them to answer questions, and to make a declaration of the truth of the answers to the questions for the investigation.

5.1.3.4. With the consent of the occupier or pursuant to a warrant under section 4B(6) of the Act, the authorised officer may enter and search any premises at, on or in which they reasonably believe there may be any document or other thing which they may reasonably require for the investigation. The authorised officer may inspect and take copies of, or extracts from, any document or other thing found on a search.

The authorised officer may be accompanied by a member of An Garda Síochána where necessary.

- 5.1.3.5. The authorised officer may require a person to make available in a legible form any documents so produced or found otherwise than in a legible form.
- 5.1.3.6. The authorised officer may require a person to give to them such assistance as they may reasonably require for the investigation and make available to the authorised officer such reasonable facilities as are necessary to exercise his or her powers.
- 5.1.3.7. The Commission may authorise the authorised officer to make interim reports to the Commission.
- 5.1.3.8. As soon as practicable after the conclusion of the investigation, the authorised officer will prepare a report of findings and reasons which will be provided to the Commission.
- 5.1.3.9. The Commissioner will consider the report and where it is satisfied that a contravention of the Act has taken place, it may bring summary proceedings for an offence under the Act (please see [Offences](#) section below).

6. Requirement on third party to provide information to the Standards Commission on receipt of a donation exceeding €100

- 6.1. A third party must, on receipt of a donation exceeding the value of €100, and before incurring any expenses for political purposes, or any further such expenses, furnish to the Standards Commission:
- the name and address of the third party and the name and address of the person responsible for its organisation, management or financial affairs ("responsible person"),
 - a statement of the nature, purpose and estimated amount of donations to, and proposed expenses of, the third party during the year, and
 - an indication of any connection the third party may have with any political party or candidate at an election or referendum or otherwise.
- 6.2. A "third party" is not required to disclose details of actual donations received nor of actual expenses incurred.

7. Political Donations Account

- 7.1. Where a monetary donation in excess of €100 is received by a third party it must:
- open and maintain an account in a financial institution in the State;
 - lodge the donation and any subsequent monetary donations to the account.
- 7.2. Not later than 31 March each year, the responsible person of a third party is required to furnish to the Standards Commission a statement from the financial institution in which the account has been opened. The statement must specify the transactions that have taken place in relation to the account during the preceding year.
- 7.3. The responsible person must also furnish a certificate to the Standards Commission stating that all monetary donations received by the third party during the preceding year were lodged to the account and that all amounts debited from the account were used for political purposes.
- 7.4. When furnishing the certificate, the responsible person will also be required to complete a Statutory Declaration that, to the best of the person's knowledge and belief, the certificate is correct in every material respect and that the person has taken all reasonable action in order to satisfy him/herself as to the accuracy of the certificate.
- 7.5. A third party is not required to provide returns to the Standards Commission in respect of any year if it has received not a donation for political purposes in the preceding year and/or it has not had any debits from its political donations account in that year.
- 7.6. The Commission will publish in its annual report each year a list of those third parties who submitted returns for the previous year.
- 7.7. The Standards Commission will issue a Certificate of Monetary Donations/Statutory Declaration form to the responsible person for this purpose. The Commission will not publish returns submitted by a third party.

8. Limits on Donations and Prohibited Donations

Anonymous donations in excess of €100

- 8.1. A third party may not accept an anonymous donation exceeding €100 in value. A donation is anonymous if the name and address of the donor is not known to the third party concerned. Where a donation is made by an Intermediary, the name and address of the original donor is required. If such a donation is received, the third party must notify the Standards Commission in writing within 14 days of receipt of the donation and remit the donation, or its value, to the Standards Commission. The Standards Commission must lay a copy of each such notification received before both Houses of the Oireachtas.
- 8.2. Where a third party is accepting donations through a website, the responsible person must ensure that he/she can properly identify the source of the donation and that he/she is not prohibited from accepting a donation from the donor.
- 8.3. The Commission advises that, if a third party is using a crowd funding service, it should make it clear to donors that the acceptance of prohibited donations is not permitted. The responsible person may seek to work with the service to put in place measures to support this.

Cash donations in excess of €200

- 8.4. A third party may not accept a cash donation exceeding €200 in value. It is important for the purposes of adhering to the maximum acceptance limit that the responsible person has a system in place which will aggregate all donations from the same donor (by credit card, debit card etc.) and/or received by other means.
- 8.5. If such a donation is received, the third party must, within 14 days of receipt of the donation, return the donation to the donor or if it is a monetary donation, the part of it exceeding the limit and keep a written record of the return for the purpose of it being furnished to the Standards Commission. In the alternative, the third party must, within fourteen days of receipt, notify the Standards Commission of receipt of the donation and remit the donation or, if it is a monetary donation, the part of it exceeding the limit to the Standards Commission.

- 8.6. The Act does not prescribe how long the third party should retain the records of the return of the donation. However, the Standards Commission advise that records should be retained for a minimum of 6 years.

Donations by non-registered corporate donor in excess of €200

- 8.7. A third party may not accept a donation exceeding €200 in value from a corporate donor unless the corporate donor is registered in the Register of Corporate Donors maintained by the Commission and a statement is made on behalf of the corporate donor (and furnished with the donation to the donee) confirming that the making of the donation was approved by the corporate donor². The statement must be accompanied by a statutory declaration that to the best of the knowledge and belief of the person concerned, the statement is correct in every material respect and that the person has taken all reasonable action in order to satisfy him/herself as to the accuracy of the statement. In the case of a company, the statement and statutory declaration should be made by a director or other officer of the company. In the case of a body corporate other than a company or an unincorporated body of persons, the statement and declaration should be provided by an officer or any person who is performing the functions of an officer of the body. If the corporate donor is a trust, the statement and declaration should be provided by a trustee of the trust.
- 8.8. If such a donation is received, the third party must, within 14 days of receipt of the donation, return the donation or if it is a monetary donation, the part of it exceeding the limit to the donor and keep a written record of the return for the purpose of it being furnished to the Standards Commission, if required. In the alternative, third party must, within fourteen days of receipt, notify the Standards Commission of receipt of the donation and remit the donation or, if it is a monetary donation, the part of it exceeding the limit to the Standards Commission.

² Approved by the Corporate Donor means that

- a. that a general meeting, one of the purposes of which is to consider making a donation, has been duly convened and conducted and approval for making the donation has been given in accordance with the rules (whether in writing or not) governing the administration and control of the corporate donor concerned and regulating its activities and such rules shall include:
- i. in the case of a company, the memorandum and articles of the company,
 - ii. in the case of a body corporate other than a company, the charter, statute, or other like instrument by which it is established,
 - iii. in the case of an unincorporated body of persons, the rules of the body,
- b. that a donation is made by a trustee in accordance with the deed of trust establishing the trust concerned which deed of trust permits the making of such a donation

- 8.9. The Act does not prescribe how long a third party should retain the records of the return of the donation. However, the Standards Commission advise that records should be retained for a minimum of 6 years.

Maximum donation from one donor

- 8.10. The maximum value of donation(s) which a third party may accept from the same donor in the same calendar year, either directly or through an intermediary, is €2,500. Where a donor makes more than one donation to a third party in a particular year, the values of the donations must be aggregated for the purpose of observing the maximum limit.
- 8.11. It should be noted that the onus is on a person accepting a donation to check with the donor and/or with the responsible person that acceptance of the donation will not bring the total amount of donations received by the third party from the donor above the maximum prescribed limit. If the donation being offered is likely to bring the aggregate value of donations received by the third party from the same donor over the limit of €2,500, the donation, or that part of a monetary donation which would cause the limit to be exceeded, must be refused.
- 8.12. If a third party receives a donation exceeding €2,500 in value, the donation must, within fourteen days of receipt, be returned by the third party to the donor or, if it is a monetary donation, the part of it exceeding the limit must be returned to the donor. A written record of the return must be kept for the purpose of it being furnished to the Standards Commission, if required. In the alternative, the third party must, within fourteen days of receipt, notify the Standards Commission of receipt of the donation and remit the donation or the value thereof to the Standards Commission. In the case of a monetary donation, the part of it exceeding the limit must be remitted.
- 8.13. The Act does not prescribe how long a third party should retain the records of the return of the donation. However, the Standards Commission advise that records should be retained for a minimum of 6 years.

Foreign donations

- 8.14. The onus is on the person accepting the donation to make whatever enquiries are necessary and to obtain any corroborating evidence that may be required in order to be satisfied that he/she is not precluded from accepting a donation from the person

concerned. The Standards Commission may require evidence that a third party is permitted to accept a donation from a particular donor.

- 8.15. A third party may not accept a donation, of any value, from an individual (other than an Irish citizen) who resides outside the island of Ireland. Similarly, no donation, of any value, may be accepted from a body corporate or an unincorporated body of persons which does not keep an office in the island of Ireland from which at least one of its principal activities is directed.
- 8.16. Where such a prohibited foreign donation is received, the recipient should, within 14 days, return the donation to the donor and keep a written record of the return for the purpose of its being furnished to the Standards Commission, if required. In the alternative, the recipient should, within 14 days, notify the Standards Commission and remit the donation, or the value thereof, to the Standards Commission. The Act does not prescribe how long a political party should retain the records of return. However, the Standards Commission advise that records should be retained for a minimum of 6 years.

Donations in the form of cryptocurrency

- 8.17. A third party may not accept a donation, of any value, in the form of cryptocurrency.
- 8.18. If, such a donation is received, the recipient should, within 14 days, return the donation to the donor and keep a written record of the return for the purpose of its being furnished to the Standards Commission, if required. In the alternative, the recipient should, within 14 days, notify the Standards Commission and remit the donation, or the value thereof, to the Standards Commission. The Act does not prescribe how long a political party should retain the records of return. However, the Standards Commission advise that records should be retained for a minimum of 6 years.

9. Offences

- 9.1. Currently, the responsible person of a third party shall be guilty of an offence if he or she –
- (a) fails to notify where applicable the Standards Commission of the acceptance of a prohibited donation in the matter specified in sections 23, 23A or 23AA of the Act (also set out in Chapter 8 above).
 - An offence will occur where the responsible person fails to notify the Standards Commission within 14 days of receipt.
 - (b) fails to remit in accordance in the manner specified section 23, 23A, or 23AA (also set out in Chapter 8 above) such a donation, or part thereof, or fails to return the donation or part exceeding the limit to the donor or to the Standards Commission (as applicable). For example, an offence may occur, where
 - the donation is not remitted within 14 days of receipt;
 - where applicable, a written record of the return to donor is not retained.
 - (c) fails to return the statutory documents to the Standards Commission required in relation the Political Donations Account in the manner specified in section 23B of the Act (see Chapter 7 above). For example, an offence may occur where
 - the statement of institution as specified by the Standards Commission is not provided on or before 31 March of that year;
 - the statement of institution provided does not specify the transaction that have taken place in the preceding year;
 - the certificate of monetary donations is not provided on or before 31 March of that year; or
 - the statutory declaration is not provided on or before 31 March of that year.
 - (d) knowingly furnishes documents required under section 23B which is false or misleading in any material respect (see Chapter 7 above);
 - (e) fails to provide information to the Standards Commission as soon as may be after the receipt by it of a donation for political purposes exceeding €100 as a third party as required under section 23C of the Act (see Chapter 6 above).

9.2. On commencement of section 187 of the Electoral Reform Act 2022, the following will also be a separate offence under the Act.

- (a) failure to notify the Standards Commission of the receipt of a prohibited donation (see Chapter 9 above);
- (b) failure to remit a prohibited donation to the donor or to the Standards Commission as applicable (see Chapter 9 above);
- (c) failure to return the required documents to the Standards Commission required in relation the Political Donations Account to the Commission (see Chapter 8 above);
- (d) fails to register provide information to the Standards Commission as soon as may be after the receipt by it of a donation for political purposes exceeding €100 as a third party as required under section 23C of the Act (see Chapter 7 above).

9.3. It will be a defence to proceedings for any of the above offences that the responsible person can show that he or she took all reasonable steps to avoid the commission of any offence.

9.4. At this time, proceedings for any of these offences may only be instituted by, or with the consent of, the Director of Public Prosecutions. On commencement of section 187 of the Electoral Reform Act 2022 summary proceedings may be brought and prosecuted by the Standards Commission.

9.5. A person who is guilty of an offence shall be liable on summary conviction to a fine. A person who is guilty of an offence of knowingly providing false or misleading information to the Standards Commission (see 9.1. (d) above) that person shall be liable on conviction on indictment to a fine and/or imprisonment of up to three years.

On commencement of section 193 of the Electoral Reform Act 2022, the Standards Commission may serve “fixed penalty notice” with a fixed payment of €200 on person who has committed an offence outlined at 9.1(c). Where a fixed penalty notice is served on a person, no prosecution in respect of the offence shall be initiated if payment is made on or before the date specified in the fixed penalty notice.

Useful information

Useful information

Value of donation	
€100	Net Valuation of donation (from fundraising events, etc.) determines disclosability. Section 22(2)(vi) & Section 46(2)(a)(vi) 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, an accounting unit of a political party (e.g. branches, cumann, a Comhairle Dáilcheantair 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, an accounting 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, an accounting unit of a political party, or third party in any calendar year from a corporate donor <u>unless</u> the corporate donor is registered in the Register of Corporate Donors maintained by the Commission <u>and</u> 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 one or more party members and 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, an accounting 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)

Relevant dates

Date	Relevant Period
1 January – 31 December of previous year	Relevant period to (a) consider if the organisation is a Third Party (b) the period for which relevant information should be forwarded to the Standards Commission.
31 March each year	Date by which Certificate of Monetary Donations (CMD) and Bank Statements must be furnished to the Standards Commission.

10. Reporting information regarding a contravention of the Act

- 10.1. Where a person wishes to provide the Commission with information regarding a potential contravention of the Act, they may do so by contacting the Secretariat of the Commission at info@sipo.ie
- 10.2. Reports of information will be acknowledged and reviewed. Such reports may form part of the Commission's consideration as to whether it will exercise its powers under the Act.
- 10.3. The Act does not provide for a complaints mechanism regarding a potential contravention of the Act. Reporters of information will not be provided with the outcome of the Commission's considerations.
- 10.4. Where a contravention has been committed by a specified person with the meaning of section 4 of the Standards in Public Office Act 2001, a person may submit a complaint to the Commission under the Ethics in Public Office Act 1995 and the Standards in Public Office Act 2001 and will be dealt with in accordance with the Commission's complaints process, available [here](#).

11. Definitions

A **third party** means any individual or group, other than a political party registered in the Register of Political Parties under Chapter 6 of Part 2 of the Electoral Reform Act 2022, or an election candidate, who or which accepts, in a particular calendar year, a donation for political purposes exceeding the value of €100.

A **person** includes an individual, a body corporate and an unincorporated body of persons. A body corporate and any subsidiary thereof is deemed to be one person.

A **corporate donor** is defined as including:

- a body corporate;
- an unincorporated body of persons; or,
- a trust,

which makes a donation. A body corporate and any subsidiary thereof are deemed to be one person. For further information, please refer to the Guidelines for the Register of Corporate

Donors at www.sipo.ie

A **donation** means any contribution given within or outside the State for political purposes by any person (including a subsidiary organisation that has an office outside the State), and includes all or any of the following, namely:

- a donation of money;
- a donation of property or goods;
- the free use of property or goods (i.e., conferring the right to use, without payment or other consideration, indefinitely or for a specified period of time, any property of goods);
- a free supply of services (i.e., the supply of services without payment or other consideration therefor);
- the difference between the usual commercial price and the (lower) price charged for the purchase, acquisition or use of property or goods, or the supply of any service, where the price, fee or other consideration is less than the usual commercial price (this can

include a loan provided by a financial institution or by a third party at terms and conditions which are more favourable than that provided by the financial institution to others);

- a contribution made by a person to a fund-raising event organised for the purpose of raising funds for the benefit of a TD, Senator, MEP, candidate at a Dáil, Seanad or

European election, Presidential candidate/election agent, political party, an accounting unit of a political party, or third party. The donation is that proportion of the contribution, which is attributable to the net profit, if any, deriving from the event. Donations are deemed to have been received on the date of the actual fund-raiser (and not when the funds are actually received);

- a payment by a person on their own behalf, or on behalf of one or more than one other person, of a fee or subscription for membership or continued membership of a political party (membership fees include any membership fee/levy/subscription paid to any sub unit of a political party);
- a notional donation/donation in kind. This means that where a person/organisation pays for work/expenses from its own resources (i.e., not party funds) then this is considered a donation of the notional value/cost of the work/expenses to the donee. Donations in kind or notional donations are to be valued at the usual commercial price charged for the purchase, use or acquisition of the property or goods or the supply of the services donated.

The Act provides that the any payment, service or facility provided to a person out of public funds or moneys provided by an institution of the EU or other intergovernmental organisation to which the State is a party, by virtue of it being a political party, a political group or any group of members in the Dáil, or a member of, delegate to or representative in a body established by or under an agreement or arrangement to which the State is a party.

Institution means:

- a) the holder of a licence under section 9 of the Central Bank Act 1971,
- b) a building society incorporated or deemed to be incorporated under the Building Societies Act 1989, or a body incorporated in a corresponding manner under the law of any other member State of the European Communities,
- c) a trustee savings bank within the meaning of the Trustees Savings Bank Act 1989,

- d) An Post,
- e) a credit institution authorised in accordance with the European Union (Capital Requirements) Regulations 2014 (S.I. No. 158 of 2014) to carry on business in the State, or
- f) a credit union registered as such under the Credit Union Act 1997.

Political purposes means any of the following purposes, namely:

- to promote or oppose, directly or indirectly, the interests of a political party, a political group, a member of either House of the Oireachtas or a representative in the European Parliament, or
- to present, directly or indirectly, the policies or a particular policy of a political party, a political group, a member of either House of the Oireachtas, a representative in the European Parliament or a third party, or
- to present, directly or indirectly, the comments of a political party, a political group, a member of either House of the Oireachtas, a representative in the European Parliament or a third party with regard to the policy or policies of another political party, political group, member of either House of the Oireachtas, representative in the European Parliament, third party or candidate at an election or referendum or otherwise, or
- to promote or oppose, directly or indirectly, the interests of a third party in connection with the conduct or management of any campaign conducted with a view to promoting or procuring a particular outcome in relation to a policy or policies or functions of the Government or any public authority;
- to promote or oppose, directly or indirectly, the election of a candidate at a Dáil, Seanad, Presidential or European election or to solicit votes for or against a candidate or to present the policies or a particular policy of a candidate or the views of a candidate on any matter connected with the election or the comments of a candidate with regard to the policy or policies of a political party or a political group or of another candidate at the election or otherwise;
- otherwise to seek to influence the outcome of the election or a referendum or a campaign.

A donation by an intermediary must be accompanied by:

A donation by an Intermediary is a donation to political party, member of either House of the Oireachtas, representative in the European Parliament, or candidate a Dáil, Seanad or European election by a person through another person.

- notification that the donation is made on behalf of a person other than the person making the donation, and,
- the name, description and postal address of the person on whose behalf the donation is made.

Cryptocurrency means any form of digital currency that is not regulated, and in relation to which encryption techniques are used to regulate the generation of units of currency and verify the transfer of monies.