SCHEDULE

Amendments to the Political Parties, Elections and Referendums Act 2000

- **32.** In section 162 (interpretation: exempt trust donations)—
 - (a) in subsection (1)—
 - (i) after "Act" insert "(a)"; and
 - (ii) at the end insert—
 - "(b) "exempt Gibraltar trust donation" means a donation to which subsection (3A) applies, other than one falling within subsection (5).";
 - (b) after subsection (3) insert—
 - "(3A) This subsection applies to any donation received from a trustee of any property in accordance with the terms of a trust—
 - (a) which was created by—
 - (i) a person falling within section 54(2A)(a) to (g) at the time when the trust was created, or
 - (ii) the will of a person falling within section 54(3A), and
 - (b) to which no property has been transferred other than—
 - (i) by a person falling within section 54(2A)(a) to (g) at the time of the transfer, or
 - (ii) under the will of a person falling within section 54(3A), provided that, at or before the time of the receipt of the donation, the trustee gives the recipient of the donation the relevant information.";
 - (c) in subsection (4) for "subsection (3)" substitute "subsections (3) and (3A)"; and
 - (d) in subsection (6)(a) after "exempt trust donation" insert "or exempt Gibraltar trust donation".