



Political Parties, Elections and Referendums Act 2000

2000 CHAPTER 41

PART III

ACCOUNTING REQUIREMENTS FOR REGISTERED PARTIES

Revision of statements of accounts

48 Revision of defective statements of accounts.

- (1) If it appears to the treasurer of a registered party that any statement of accounts for any financial year of the party has not complied with any requirements of regulations under section 42(2)(a) (“the prescribed requirements”), he may prepare a revised statement of accounts.
- (2) Where that statement of accounts has been delivered to the Commission, the revisions shall be confined to—
 - (a) the correction of those respects in which the statement did not comply with the prescribed requirements, and
 - (b) the making of any necessary consequential alterations.
- (3) If it appears to the Commission that there is, or may be, a question whether any statement of accounts delivered to them under section 45 complies with the prescribed requirements, they may give notice to the treasurer of the party in question indicating the respects in which it appears to them that such a question arises or may arise.
- (4) The notice shall specify a period of not less than one month for the treasurer to give the Commission an explanation of the statement of accounts or prepare a revised statement.
- (5) If at the end of the specified period, or such longer period as the Commission may allow, it appears to the Commission—

Changes to legislation: Political Parties, Elections and Referendums Act 2000, Cross Heading: Revision of statements of accounts is up to date with all changes known to be in force on or before 24 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- (a) that no satisfactory explanation of the statement of accounts has been given, and
 - (b) that the statement has not been revised so as to comply with the prescribed requirements,
- they may, if they think fit, make an application to the court under subsection (6).
- (6) The Commission may under this subsection make an application to the court—
- (a) for a declaration or declarator that the statement of accounts does not comply with the prescribed requirements, and
 - (b) for an order requiring the treasurer of the party to prepare a revised statement of accounts.
- (7) If the court orders the preparation of revised accounts, it may—
- (a) give such directions as it thinks fit;
 - (b) order that all or part of the costs (or in Scotland expenses) of and incidental to the application are to be borne by the registered leader and the treasurer of the party.
- (8) Where the court makes an order under paragraph (b) of subsection (7) it shall have regard to whether the officers mentioned in that paragraph knew or ought to have known that the statement did not comply with the prescribed requirements, and it may—
- (a) order the payment of different amounts by different officers;
 - (b) exclude one of the officers from the order; or
 - (c) exclude both officers from the order and instead order the payment of all or part of the costs (or expenses) mentioned in that paragraph out of the funds of the party.
- (9) The Commission may by regulations make provision with respect to the application of provisions of this Part in relation to the preparation and auditing of revised statements of accounts, and their delivery to the Commission, and may in particular make provision—
- (a) for any matter for which provision may be made by regulations under section 43(6);
 - (b) for disapplying, to such extent or in such circumstances (or both) as regulations under this subsection may specify, any of the provisions of section 47(1).
- (10) Section 46 applies in relation to any revised statement of accounts received by the Commission in accordance with regulations under subsection (9) as it applies in relation to any statement of accounts received by them under section 45.
- (11) The provisions of this section apply equally to statements of accounts that have already been revised, in which case the references to revised statements of accounts shall be read as references to further revised statements.
- (12) In this section “the court”—
- (a) in relation to England and Wales [^{F1}means the county court and, in] Northern Ireland, means a county court; and
 - (b) in relation to Scotland, means the sheriff.
 - ^{F2}(c)

Changes to legislation: Political Parties, Elections and Referendums Act 2000, Cross Heading: Revision of statements of accounts is up to date with all changes known to be in force on or before 24 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

Textual Amendments

- F1** Words in s. 48(12)(a) substituted (22.4.2014) by [Crime and Courts Act 2013 \(c. 22\), s. 61\(3\), Sch. 9 para. 121\(a\)](#); [S.I. 2014/954, art. 2\(c\)](#) (with [art. 3](#)) (with transitional provisions and savings in [S.I. 2014/956](#), arts. 3-11)
- F2** [S. 48\(12\)\(c\)](#) repealed (31.12.2020) by [The European Parliamentary Elections Etc. \(Repeal, Revocation, Amendment and Saving Provisions\) \(United Kingdom and Gibraltar\) \(EU Exit\) Regulations 2018 \(S.I. 2018/1310\), reg. 1, Sch. 1 Pt. 1](#) (as amended by [S.I. 2019/1389, regs. 1, 2\(2\)](#))

Commencement Information

- I1** S. 48 wholly in force at 1.1.2002; s. 48 partly in force at Royal Assent, see s. 163(3); s. 48 in force in so far as not already in force at 1.1.2002 by [S.I. 2001/3526, art. 3](#)

Changes to legislation:

Political Parties, Elections and Referendums Act 2000, Cross Heading: Revision of statements of accounts is up to date with all changes known to be in force on or before 24 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 2(2A) inserted by 2022 c. 37 s. 18(1)
- s. 4A-4E and cross-heading inserted by 2022 c. 37 s. 16
- s. 8(3)(d) inserted by 2011 c. 13 Sch. 10 para. 12
- s. 13ZA and cross-heading inserted by 2022 c. 37 s. 17(1)
- s. 54(1)(aa) inserted by 2009 c. 12 s. 9(1)
- s. 54(1)(aa) substituted by 2009 c. 12 s. 10(1)
- s. 54(2ZA)-(2ZC) inserted by 2009 c. 12 s. 10(3)
- s. 56(1A) inserted by 2009 c. 12 s. 10(5)
- s. 56(2)(aa) inserted by 2009 c. 12 s. 9(3)(b)
- s. 56(3B) inserted by 2009 c. 12 s. 9(4)
- s. 71H(3ZA) inserted by 2009 c. 12 Sch. 6 para. 19
- s. 71L(9A) inserted by 2009 c. 12 s. 11(2)
- Sch. 1 para. 2(1) Sch. 1 para. 2 renumbered as Sch. 1 para. 2(1) by 2022 c. 37 s. 19(2)
- Sch. 1 para. 2(2) inserted by 2022 c. 37 s. 19(4)
- Sch. 1 para. 2(1) words inserted by 2022 c. 37 s. 19(3)(a)
- Sch. 1 para. 2(1) words omitted by 2022 c. 37 s. 19(3)(b)
- Sch. 2 para. 2(1A) inserted by 2022 c. 37 s. 18(2)
- Sch. 2 para. 4 and cross-heading inserted by 2022 c. 37 s. 17(2)
- Sch. 7 para. 6(1)(aa) inserted by 2009 c. 12 Sch. 3 para. 1(1)
- Sch. 7 para. 8(1A) inserted by 2009 c. 12 Sch. 4 para. 2
- Sch. 7 para. 10(5)(aa) inserted by 2009 c. 12 Sch. 3 para. 2(5)(b)
- Sch. 7 para. 6(1)(aa) substituted by 2009 c. 12 Sch. 4 para. 1(1)
- Sch. 7 para. 10(5)(aa) words inserted by 2009 c. 12 Sch. 4 para. 3(3)
- Sch. 7A para. 8(9A) inserted by 2009 c. 12 s. 11(5)
- Sch. 7A para. 9(10)(ba) inserted by 2009 c. 12 s. 11(6)(b)
- Sch. 11 para. 4(3) inserted by 2009 c. 12 Sch. 6 para. 29(2)
- Sch. 11 para. 6(1)(aa) inserted by 2009 c. 12 Sch. 3 para. 4(1)
- Sch. 11 para. 7(2)(aa) inserted by 2009 c. 12 Sch. 4 para. 5
- Sch. 11 para. 6(1)(aa) substituted by 2009 c. 12 Sch. 4 para. 4(1)
- Sch. 11 para. 4(3) words inserted by 2009 c. 12 Sch. 6 para. 29(3)
- Sch. 15 para. 4(3)(4) inserted by 2009 c. 12 Sch. 6 para. 30(2)(b)
- Sch. 15 para. 6(1)(aa) inserted by 2009 c. 12 Sch. 3 para. 7(1)
- Sch. 15 para. 7(2)(aa) inserted by 2009 c. 12 Sch. 4 para. 8
- Sch. 15 para. 6(1)(aa) substituted by 2009 c. 12 Sch. 4 para. 7(1)
- Sch. 15 para. 4(3) words inserted by 2009 c. 12 Sch. 6 para. 30(3)