



Political Parties, Elections and Referendums Act 2000

2000 CHAPTER 41

PART IX

POLITICAL DONATIONS AND EXPENDITURE BY COMPANIES

Control of political donations

139 Control of political donations by companies.

F1

Textual Amendments

F1 S. 139 repealed (1.10.2007 for certain purposes and otherwise prosp.) by The Companies Act 2006, ss. 1295, 1300(2), {Sch. 16}; S.I. 2007/2194, art. 8, Sch. 2 Pt. 1 (subject to Sch. 1 (as amended by S.I. 2007/3495, art. 10, S.I. 2008/674, Sch. 3 paras. 1, 2 and S.I. 2008/2860, art. 6) and with arts. 9, 12, Sch. 3 (as amended by S.I. 2007/2607, art. 4, S.I. 2007/3495, Sch. 5 para. 2 and S.I. 2008/674, Sch. 3 para. 2(3))

Disclosure of political donations and expenditure

140 Disclosure of political donations and expenditure in directors' report.

F2

Changes to legislation: Political Parties, Elections and Referendums Act 2000, Part IX is up to date with all changes known to be in force on or before 16 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

- F2** S. 140 repealed (6.4.2008) by [The Companies Act 2006 \(c. 46\)](#), ss. 1295, 1300(2), [Sch. 16](#); S.I. 2007/3495, [art. 8\(a\)](#), Sch. 2 Pt. 1 (with arts. 7, 9, 12, Sch. 4 (as amended by S.I. 2008/674, Sch. 3 paras. 3-6))

[^{F3}Reports to Commission by unincorporated associations making political contributions

Textual Amendments

- F3** S. 140A and preceding cross-heading inserted (21.7.2009) by [Political Parties and Elections Act 2009 \(c. 12\)](#), [ss. 19\(1\)](#), [43\(1\)\(5\)\(c\)](#)

140A Reports of gifts received by unincorporated associations

Schedule 19A, which requires unincorporated associations making political contributions to report gifts received by them to the Commission, has effect.]

Changes to legislation:

Political Parties, Elections and Referendums Act 2000, Part IX is up to date with all changes known to be in force on or before 16 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.

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Changes and effects yet to be applied to :

- [Pt. 9 heading words inserted by 2009 c. 12 Sch. 6 para. 21](#)

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\(3\)](#)