



Political Parties, Elections and Referendums Act 2000

2000 CHAPTER 41

PART VI

CONTROLS RELATING TO THIRD PARTY NATIONAL ELECTION CAMPAIGNS

CHAPTER II

FINANCIAL CONTROLS

Returns

96 Returns as to controlled expenditure.

[^{F1}(1) Subsection (1A) applies where—

- (a) during a regulated period, any controlled expenditure is incurred by or on behalf of a recognised third party in a relevant part of the United Kingdom, and
- (b) the incurring of that expenditure would, if the third party had not been recognised, have been an offence under section 94(4) (whether because it was incurred in excess of a limit mentioned in section 94(5) or 94(5ZA)).

(1A) The responsible person must prepare a return in respect of the controlled expenditure incurred by or on behalf of the third party during that period in each relevant part of the United Kingdom.]

(2) A return under this section must specify the poll for the relevant election (or, as the case may be, the polls for the relevant elections) that took place during the regulated period in question, and must contain—

- (a) a statement of all payments made in respect of controlled expenditure incurred by or on behalf of the third party during that period in the relevant part or parts of the United Kingdom;

Changes to legislation: *Political Parties, Elections and Referendums Act 2000, Cross Heading: Returns is up to date with all changes known to be in force on or before 12 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*

- [^{F2}(aa) a statement listing each constituency (if any) in which the controlled expenditure incurred by or on behalf of the third party during that period exceeded 0.04% of the total of the maximum campaign expenditure limits in England, Scotland, Wales and Northern Ireland;
- (ab) a statement showing, for each constituency listed under paragraph (aa), all payments made in respect of controlled expenditure incurred by or on behalf of the third party during that period in that constituency;]
- (b) a statement of all disputed claims (within the meaning of section 93) of which the responsible person is aware;
- (c) a statement of all the unpaid claims (if any) of which the responsible person is aware in respect of which an application has been made, or is about to be made, to a court under section 92(4); and
- (d) ^{F3}... a statement of relevant donations received by the third party in respect of the relevant election or elections which complies with the requirements of paragraphs 10 and 11 of Schedule 11.
- (3) A return under this section must be accompanied by—
- (a) all invoices or receipts relating to the payments mentioned in subsection (2) (a) [^{F4}or (ab)]; and
- (b) in the case of any controlled expenditure treated as incurred by the third party by virtue of section 86, any declaration falling to be made with respect to that expenditure in accordance with section 86(6).
- (4) Where, however, any payments or claims falling to be dealt with in a return by virtue of subsection (2) have already been dealt with in an earlier return under this section—
- (a) it shall be sufficient for the later return to deal with those payments or claims by specifying overall amounts in respect of them; and
- (b) the requirement imposed by subsection (3) does not apply to any invoices, receipts or declarations which accompanied the earlier return and are specified as such in the later return.
- (5) Subsections (2) to (4) do not apply to any controlled expenditure incurred at any time before the third party became a recognised third party, but the return must be accompanied by a declaration made by the responsible person of the total amount of such expenditure incurred at any such time.
- (6) The Commission may by regulations prescribe a form of return which may be used for the purposes of this section.
- (7) Where subsection [^{F5}(1A)] applies in relation to a recognised third party and any regulated period—
- (a) the requirements as to the preparation of a return under this section in respect of controlled expenditure ^{F6}... shall have effect in relation to the third party despite the third party ceasing to be a recognised third party at or after the end of the regulated period by virtue of the lapse of the third party’s notification under section 88(1); and
- (b) for the purposes of, or in connection with, the discharge of obligations of the responsible person under this section and sections 98 and 99 in relation to any such return, references to the responsible person shall be read as references to the person who was the responsible person in relation to the third party immediately before that notification lapsed.
- (8) In this section “relevant donation” has the same meaning as in Schedule 11.

Changes to legislation: Political Parties, Elections and Referendums Act 2000, Cross Heading: Returns is up to date with all changes known to be in force on or before 12 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

[^{F7}(9) This section does not apply in relation to a recognised third party that is subject to the lower-tier expenditure limits.]

Textual Amendments

- F1** S. 96(1)(1A) substituted for s. 96(1) (30.1.2014) by [Transparency of Lobbying, Non-Party Campaigning and Trade Union Administration Act 2014 \(c. 4\)](#), **ss. 34(2)**, 45(3)(b) (with s. 46(1)(2))
- F2** S. 96(2)(aa)(ab) inserted (30.1.2014) by [Transparency of Lobbying, Non-Party Campaigning and Trade Union Administration Act 2014 \(c. 4\)](#), **ss. 29(3)(a)**, 45(3)(b) (with s. 46(1)(2))
- F3** Words in s. 96(2)(d) omitted (24.11.2022) by virtue of [Elections Act 2022 \(c. 37\)](#), **ss. 24(9)**, 67(1); S.I. 2022/1226, reg. 2(c)
- F4** Words in s. 96(3)(a) inserted (30.1.2014) by [Transparency of Lobbying, Non-Party Campaigning and Trade Union Administration Act 2014 \(c. 4\)](#), **ss. 29(3)(b)**, 45(3)(b) (with s. 46(1)(2))
- F5** Word in s. 96(7) substituted (30.1.2014) by [Transparency of Lobbying, Non-Party Campaigning and Trade Union Administration Act 2014 \(c. 4\)](#), **ss. 34(3)(a)**, 45(3)(b) (with s. 46(1)(2))
- F6** Words in s. 96(7)(a) omitted (30.1.2014) by virtue of [Transparency of Lobbying, Non-Party Campaigning and Trade Union Administration Act 2014 \(c. 4\)](#), **ss. 34(3)(b)**, 45(3)(b) (with s. 46(1)(2))
- F7** S. 96(9) inserted (24.11.2022) by [Elections Act 2022 \(c. 37\)](#), **ss. 28(12)**, 67(1) (with s. 28(13)(14)); S.I. 2022/1226, reg. 2(c)

Commencement Information

- I1** S. 96 wholly in force at 16.2.2001; s. 96 partly in force at Royal Assent, see s. 163(3); s. 96 in force at 16.2.2001 by [S.I. 2001/222](#), art. 2, **Sch. 1 Pt. I** (subject to transitional provisions in [Sch. 1 Pt. II](#))

[^{F8}96A Statement of accounts

- (1) Where—
- (a) a return falls to be prepared under section 96 in respect of controlled expenditure incurred by or on behalf of a recognised third party during a regulated period, and
 - (b) the period is one in relation to which any limit is imposed by paragraph 3, 9, 10 or 11 of Schedule 10 (periods involving parliamentary general elections),
- the responsible person must, subject to subsections (8) and (9), also prepare a statement of accounts in respect of the regulated period.
- (2) A statement of accounts under this section must include—
- (a) a statement of the income and expenditure of the third party for the regulated period, and
 - (b) a statement of its assets and liabilities at the end of that period.
- (3) A statement of accounts under this section must comply with such requirements as to the form and contents of the statement as may be prescribed by regulations made by the Commission.
- (4) Regulations under subsection (3) may in particular—
- (a) require any statement of accounts to be prepared in accordance with such methods and principles as are specified or referred to in the regulations;
 - (b) specify information which is to be provided by way of notes to the accounts.
- (5) Without prejudice to the generality of paragraph 22(7) of Schedule 1 (power to make different provision for different cases), regulations under subsection (3) may impose

Changes to legislation: *Political Parties, Elections and Referendums Act 2000, Cross Heading: Returns is up to date with all changes known to be in force on or before 12 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*

different requirements according to which of the following bands the gross income or total expenditure of a third party falls within—

- (a) not exceeding £25,000;
 - (b) exceeding £25,000 but not £100,000;
 - (c) exceeding £100,000 but not £250,000;
 - (d) exceeding £250,000.
- (6) The Secretary of State may by order amend subsection (5) by varying the number of bands set out in it.
- (7) The Secretary of State may not make an order under subsection (6) except to give effect to a recommendation of the Commission.
- (8) This section does not apply if the third party is an individual.
- (9) This section does not apply to a third party in relation to a regulated period if the Commission are satisfied—
- (a) that a statement or statements prepared or to be prepared by the third party under any enactment contains or will contain the information required by subsection (2) or equivalent information, and
 - (b) that the Commission are, or will be, able to inspect that statement or those statements.
- (10) Equivalent information is—
- (a) a statement or statements of the income and expenditure for a period or periods other than the regulated period, or
 - (b) a statement or statements of assets and liabilities at a date or dates other than the end of that period,
- but which in the Commission's opinion gives a sufficient indication of the third party's accounts for, or at the end of, the regulated period.
- (11) Where section 96(7) (lapse of notification) applies to the preparation of a return—
- (a) the reference to the responsible person in subsection (1) of this section is to be read as a reference to the person described in section 96(7)(b), and
 - (b) for the purposes of, or in connection with, the discharge of obligations of the responsible person under sections 98 and 99A in relation to a statement of accounts under this section, references to the responsible person are to be read as references to that person.
- (12) In this section and section 97 “gross income” means gross recorded income from all sources.]

Textual Amendments

- F8** S. 96A inserted (30.1.2014) by [Transparency of Lobbying, Non-Party Campaigning and Trade Union Administration Act 2014 \(c. 4\)](#), ss. **35(3)**, 45(3)(b) (with s. 46(1)(2))

97 Auditor’s report on return [^{F9}or statement of accounts] .

- (1) Where during any regulated period the controlled expenditure incurred by or on behalf of a recognised third party in the relevant part or parts of the United Kingdom exceeds

Changes to legislation: Political Parties, Elections and Referendums Act 2000, Cross Heading: Returns is up to date with all changes known to be in force on or before 12 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

£250,000, a report must be prepared by a qualified auditor on the return prepared under section 96 in respect of that expenditure.

[^{F10}(1A) A report must be prepared by a qualified auditor on any statement of accounts prepared under section 96A in respect of a regulated period, if—

- (a) a report falls to be prepared under subsection (1) on the return mentioned in section 96A(1)(a), or
- (b) during the regulated period the gross income or total expenditure of the third party exceeds £250,000.]

(2) The following provisions, namely—

- (a) section 43(6) and (7), and
- (b) section 44,

shall apply in relation to the appointment of an auditor to prepare a report under subsection (1) [^{F11}or (1A)] or (as the case may be) an auditor so appointed as they apply in relation to the appointment of an auditor to carry out an audit under section 43 or (as the case may be) an auditor so appointed.

Textual Amendments

- F9** Words in s. 97 heading inserted (30.1.2014) by [Transparency of Lobbying, Non-Party Campaigning and Trade Union Administration Act 2014 \(c. 4\)](#), **ss. 35(4)(c)**, 45(3)(b) (with s. 46(1)(2))
- F10** S. 97(1A) inserted (30.1.2014) by [Transparency of Lobbying, Non-Party Campaigning and Trade Union Administration Act 2014 \(c. 4\)](#), **ss. 35(4)(a)**, 45(3)(b) (with s. 46(1)(2))
- F11** Words in s. 97(2) inserted (30.1.2014) by [Transparency of Lobbying, Non-Party Campaigning and Trade Union Administration Act 2014 \(c. 4\)](#), **ss. 35(4)(b)**, 45(3)(b) (with s. 46(1)(2))

Commencement Information

- I2** S. 97 wholly in force at 16.2.2001; s. 97 not in force at Royal Assent, see s. 163(2); s. 97 in force at 16.2.2001 by [S.I. 2001/222](#), art. 2, **Sch. 1 Pt. I** (subject to transitional provisions in [Sch. 1 Pt. II](#))

98 Delivery of returns to the Commission.

(1) Where—

- (a) any return falls to be prepared under section 96 in respect of controlled expenditure incurred by or on behalf of a recognised third party during a regulated period, and
- (b) an auditor's report on it falls to be prepared under section 97(1),

the responsible person shall deliver the return to the Commission, together with a copy of the auditor's report, within six months of the end of that period.

(2) In the case of any other return falling to be prepared under section 96 in respect of controlled expenditure incurred by or on behalf of a recognised third party during a regulated period, the responsible person shall deliver the return to the Commission within three months of the end of that period.

[^{F12}(2A) Where a statement of accounts falls to be prepared under section 96A, the responsible person must deliver—

- (a) the statement, and
- (b) if an auditor's report on the statement falls to be prepared under section 97(1A), that report,

Changes to legislation: *Political Parties, Elections and Referendums Act 2000, Cross Heading: Returns is up to date with all changes known to be in force on or before 12 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*

to the Commission before the end of the period of 6 months beginning with the end of the period under subsection (1) or (2) for the delivery of the relevant section 96 return.

- (2B) “The relevant section 96 return” means the return mentioned in section 96A(1)(a) which gives rise to the duty to prepare the statement of accounts.]
- (3) Where, after the date on which a return is delivered to the Commission under this section, leave is given by a court under section 92(4) for any claim to be paid, the responsible person shall, within seven days after the payment, deliver to the Commission a return of any sums paid in pursuance of the leave accompanied by a copy of the order of the court giving the leave.
- (4) The responsible person in the case of a recognised third party commits an offence if, without reasonable excuse, he—
- (a) fails to comply with the requirements of subsection (1) or (2) in relation to any return or report to which that subsection applies; or
 - [^{F13}(aa) fails to comply with the requirements of subsection (2A) in relation to any statement or report to which that subsection applies; or]
 - (b) delivers a return which does not comply with the requirements of section 96(2) or (3); or
 - [^{F14}(ba) delivers a statement which does not comply with the requirements of section 96A(2) or (3); or]
 - (c) fails to comply with the requirements of subsection (3) in relation to a return under that subsection.

Textual Amendments

- F12** S. 98(2A)(2B) inserted (30.1.2014) by [Transparency of Lobbying, Non-Party Campaigning and Trade Union Administration Act 2014 \(c. 4\)](#), **ss. 35(5)**, 45(3)(b) (with s. 46(1)(2))
- F13** S. 98(4)(aa) inserted (30.1.2014) by [Transparency of Lobbying, Non-Party Campaigning and Trade Union Administration Act 2014 \(c. 4\)](#), **ss. 35(6)(a)**, 45(3)(b) (with s. 46(1)(2))
- F14** S. 98(4)(ba) inserted (30.1.2014) by [Transparency of Lobbying, Non-Party Campaigning and Trade Union Administration Act 2014 \(c. 4\)](#), **ss. 35(6)(b)**, 45(3)(b) (with s. 46(1)(2))

Commencement Information

- I3** S. 98 wholly in force at 16.2.2001; s. 98 not in force at Royal Assent, see s. 163(2); s. 98 in force at 16.2.2001 by [S.I. 2001/222](#), **art. 2**, **Sch. 1 Pt. I** (subject to transitional provisions in [Sch. 1 Pt. II](#))

99 Declaration by responsible person as to return under section 96.

- (1) Each return prepared under section 96 in respect of controlled expenditure incurred by or on behalf of a recognised third party during a regulated period must, when delivered to the Commission, be accompanied by a declaration which complies with subsections (2) and (3) and is signed by the responsible person.
- (2) The declaration must state—
- (a) that the responsible person has examined the return in question;
 - (b) that to the best of his knowledge and belief—
 - (i) it is a complete and correct return as required by law, and
 - (ii) all expenses shown in it as paid have been paid by him or a person authorised by him.

Changes to legislation: *Political Parties, Elections and Referendums Act 2000, Cross Heading: Returns is up to date with all changes known to be in force on or before 12 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*

[^{F15}(2A) Subsection (2)(b)(ii) does not apply to expenses that are treated as incurred by or on behalf of the recognised third party by virtue of section 94B(2) (arrangements between third parties notified to the Commission).]

- (3) The declaration must also state ^{F16}... that—
- (a) all relevant donations recorded in the return as having been accepted by the third party are from permissible donors, and
 - (b) no other relevant donations have been accepted by the third party in respect of the relevant election or elections which took place during the regulated period.
- (4) A person commits an offence if—
- (a) he knowingly or recklessly makes a false declaration under this section; or
 - (b) subsection (1) is contravened at a time when he is the responsible person in the case of the recognised third party to which the return relates.
- (5) In this section “relevant donation” has the same meaning as in Schedule 11.

Textual Amendments

F15 S. 99(2A) inserted (30.1.2014) by [Transparency of Lobbying, Non-Party Campaigning and Trade Union Administration Act 2014 \(c. 4\)](#), **ss. 27(4)**, 45(3)(b) (with s. 46(1)(2))

F16 Words in s. 99(3) omitted (24.11.2022) by virtue of [Elections Act 2022 \(c. 37\)](#), **ss. 24(10)**, 67(1); S.I. 2022/1226, reg. 2(c)

Commencement Information

I4 S. 99 wholly in force at 16.2.2001; s. 99 not in force at Royal Assent, see s. 163(2); s. 99 in force at 16.2.2001 by [S.I. 2001/222](#), art. 2, **Sch. 1 Pt. I** (subject to transitional provisions in [Sch. 1 Pt. II](#))

[^{F17}99A Declaration by responsible person as to statement of accounts under section 96A

- (1) Each statement of accounts prepared under section 96A must, when delivered to the Commission, be accompanied by a declaration which complies with subsection (2) and is signed by the responsible person.
- (2) The declaration must state—
- (a) that the responsible person has examined the statement in question; and
 - (b) that to the best of that person's knowledge and belief it is a complete and correct statement of accounts as required by law.
- (3) A person commits an offence if—
- (a) that person knowingly or recklessly makes a false declaration under this section; or
 - (b) subsection (1) is contravened without reasonable excuse at a time when that person is the responsible person in the case of the recognised third party to which the statement of accounts relates.]

Textual Amendments

F17 S. 99A inserted (30.1.2014) by [Transparency of Lobbying, Non-Party Campaigning and Trade Union Administration Act 2014 \(c. 4\)](#), **ss. 35(7)**, 45(3)(b) (with s. 46(1)(2))

Changes to legislation: *Political Parties, Elections and Referendums Act 2000, Cross Heading: Returns is up to date with all changes known to be in force on or before 12 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*

100 Public inspection of returns under section 96.

- (1) Where the Commission receive any return under section 96, they shall—
 - (a) as soon as reasonably practicable after receiving the return, make a copy of the return, and of any documents accompanying it, available for public inspection; and
 - (b) keep any such copy available for public inspection for the period for which the return or other document is kept by them.
- (2) If the return contains a statement of relevant donations in accordance with section 96(2)(d), the Commission shall secure that the copy of the statement made available for public inspection does not include, in the case of any donation by an individual, the donor’s address.
- (3) At the end of the period of two years beginning with the date when any return or other document mentioned in subsection (1) is received by the Commission—
 - (a) they may cause the return or other document to be destroyed; but
 - (b) if requested to do so by the responsible person in the case of the third party concerned, they shall arrange for the return or other document to be returned to that person.
- [^{F18}(4) Where a statement of accounts is delivered under section 98(2A), this section applies as if the statement and any documents accompanying it—
 - (a) were documents accompanying the relevant section 96 return, and
 - (b) (for the purposes of subsection (3)) were received by the Commission when the return was received.
- (5) In subsection (4)(a), “the relevant section 96 return” has the meaning given by section 98(2B).]

Textual Amendments

F18 S. 100(4)(5) inserted (30.1.2014) by [Transparency of Lobbying, Non-Party Campaigning and Trade Union Administration Act 2014 \(c. 4\)](#), ss. **35(8)**, 45(3)(b) (with s. 46(1)(2))

Commencement Information

I5 S. 100 wholly in force at 16.2.2001; s. 100 not in force at Royal Assent, see s. 163(2); s. 100 in force at 16.2.2001 by [S.I. 2001/222](#), art. 2, **Sch. 1 Pt. I** (subject to transitional provisions in [Sch. 1 Pt. II](#))

Changes to legislation:

Political Parties, Elections and Referendums Act 2000, Cross Heading: Returns is up to date with all changes known to be in force on or before 12 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\(3\)](#)