



Political Parties, Elections and Referendums Act 2000

2000 CHAPTER 41

PART VII

REFERENDUMS

CHAPTER II

FINANCIAL CONTROLS

Referendum expenses

112 Notional referendum expenses.

- (1) This section applies where, in the case of any individual or body—
- (a) either—
 - (i) property is transferred to the individual or body free of charge or at a discount of more than 10 per cent. of its market value, or
 - (ii) property, services or facilities is or are provided for the use or benefit of the individual or body free of charge or at a discount of more than 10 per cent. of the commercial rate for the use of the property or for the provision of the services or facilities, and
 - (b) the property, services or facilities is or are made use of by or on behalf of the individual or body in circumstances such that, if any expenses were to be (or are) actually incurred by or on behalf of the individual or body in respect of that use, they would be (or are) referendum expenses incurred by or on behalf of the individual or body.

[^{F1}(1A) For the purposes of subsection (1)(b), property, services or facilities are made use of on behalf of an individual or body only if their use on behalf of the individual or body is

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directed, authorised or encouraged by the individual or body or (where the individual or body is a permitted participant) by the individual or body or the responsible person.]

- (2) Where this section applies, an amount of referendum expenses determined in accordance with this section (“the appropriate amount”) shall be treated, for the purposes of this Part, as incurred by the individual or body during the period for which the property, services or facilities is or are made use of as mentioned in subsection (1)(b).

This subsection has effect subject to subsection (9).

- (3) Where subsection (1)(a)(i) applies, the appropriate amount is such proportion of either—
- (a) the market value of the property (where the property is transferred free of charge), or
 - (b) the difference between the market value of the property and the amount of expenses actually incurred by or on behalf of the individual or body in respect of the property (where the property is transferred at a discount),
- as is reasonably attributable to the use made of the property as mentioned in subsection (1)(b).
- (4) Where subsection (1)(a)(ii) applies, the appropriate amount is such proportion of either—
- (a) the commercial rate for the use of the property or the provision of the services or facilities (where the property, services or facilities is or are provided free of charge), or
 - (b) the difference between that commercial rate and the amount of expenses actually incurred by or on behalf of the individual or body in respect of the use of the property or the provision of the services or facilities (where the property, services or facilities is or are provided at a discount),
- as is reasonably attributable to the use made of the property, services or facilities as mentioned in subsection (1)(b).
- (5) Where the services of an employee are made available by his employer for the use or benefit of an individual or body, then for the purposes of this section the amount which is to be taken as constituting the commercial rate for the provision of those services shall be the amount of the remuneration or allowances payable to the employee by his employer in respect of the period for which his services are made available (but shall not include any amount in respect of contributions or other payments for which the employer is liable in respect of the employee).
- (6) Where an amount of referendum expenses is treated, by virtue of subsection (2), as incurred by or on behalf of an individual or body during any period the whole or part of which falls within the period which is, in relation to the referendum to which the expenses relate, the referendum period then—
- (a) the amount mentioned in subsection (7) shall be treated as incurred by or on behalf of the individual or body during the referendum period, and
 - (b) if a return falls to be prepared under section 120 in respect of referendum expenses incurred by or on behalf of the individual or body during that period, the responsible person shall make a declaration of that amount,
- unless that amount is not more than £200.

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- (7) The amount referred to in subsection (6) is such proportion of the appropriate amount (determined in accordance with subsection (3) or (4)) as reasonably represents the use made of the property, services or facilities as mentioned in subsection (1)(b) during the referendum period.
- (8) A person commits an offence if he knowingly or recklessly makes a false declaration under subsection (6).
- (9) No amount of referendum expenses shall be regarded as incurred by virtue of subsection (2) in respect of—
- (a) the transmission by a broadcaster of a referendum campaign broadcast (within the meaning of section 127);
 - (b) the provision of any rights conferred on a designated organisation (or persons authorised by such an organisation) by virtue of section 110(4) and Schedule 12; or
 - (c) the provision by any individual of his own services which he provides voluntarily in his own time and free of charge.
- (10) Paragraph 2(5) and (6)(a) of Schedule 15 shall apply with any necessary modifications for the purpose of determining, for the purposes of subsection (1), whether property is transferred to an individual or body.

Textual Amendments

- F1** S. 112(1A) inserted (24.11.2022) by [Elections Act 2022 \(c. 37\)](#), **ss. 20(5)**, 67(1); S.I. 2022/1226, reg. 2(c) (with [reg. 3\(1\)](#))

Modifications etc. (not altering text)

- C1** S. 112 applied (23.7.2004) by [The Regional Assembly and Local Government Referendums Order 2004 \(S.I. 2004/1962\)](#), art. 7(2), **Sch. 3 Pt. 2**
- C2** S. 112 excluded (13.2.2013) by [The Scotland Act 1998 \(Modification of Schedule 5\) Order 2013 \(S.I. 2013/242\)](#), arts. 2, **4(3)(a)**
- C3** S. 112 applied (1.2.2016) by [European Union Referendum Act 2015 \(c. 36\)](#), s. 13(2), **Sch. 1 para. 22(7)(a)**; S.I. 2016/69, reg. 2

Commencement Information

- II** S. 112 wholly in force at 16.2.2001; s. 112 not in force at Royal Assent, see s. 163(2); s. 112 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:

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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)