



Political Parties, Elections and Referendums Act 2000

2000 CHAPTER 41

PART X

MISCELLANEOUS AND GENERAL

Supplementary

162 Interpretation: exempt trust donations.

- (1) For the purposes of this Act—
- [^{F1}(a)] “exempt trust donation” means a donation to which subsection (2) or (3) applies, other than one falling within subsection (5)
 - [^{F2}(b)]
- (2) 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 before 27th July 1999,
 - (b) to which no property has been transferred on or after that date, and
 - (c) whose terms have not been varied on or after that date,
- provided that, at or before the time of the receipt of the donation, the trustee gives the recipient of the donation the full name of the person who created the trust and of every other person by whom, or under whose will, property was transferred to the trust before that date.
- (3) 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 who was a permissible donor falling within section 54(2) at the time when the trust was created, or
 - (ii) the will of a person falling within section 54(3), and

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- (b) to which no property has been transferred otherwise than—
- (i) by a person who was a permissible donor falling within section 54(2) at the time of the transfer, or
 - (ii) under the will of a person falling within section 54(3),
- provided that, at or before the time of the receipt of the donation, the trustee gives the recipient of the donation the relevant information.

^{F3}(3A)

- (4) For the purposes of [^{F4}subsection (3)] “the relevant information” means the information which is required by virtue of paragraph 2 of Schedule 6 to be given in respect of a recordable donation to which that subsection applies.
- (5) A donation falls within this subsection if it is received from a trustee of any property pursuant to the exercise of any discretion vested by a trust in him or any other person.
- (6) In this section—
- (a) “donation” means a donation for the purposes of the provisions of this Act in which the relevant reference to an exempt trust donation ^{F5}... occurs;
 - (b) “property”, in the context of the transfer of property to a trust, does not include any income of the trust;
 - (c) “trust” includes a trust created by a will; and
 - (d) any reference to a donation received from a trustee is a reference to a donation received from a trustee in his capacity as such, other than a donation transmitted on behalf of a beneficiary under a trust.

Textual Amendments

- F1** Words in s. 162(1) renumbered (5.2.2004) as s. 162(1)(a) by [The European Parliamentary Elections \(Combined Region and Campaign Expenditure\) \(United Kingdom and Gibraltar\) Order 2004 \(S.I. 2004/366\)](#), arts. 1(2), 4(2), **Sch. para. 32(a)(i)**
- F2** S. 162(1)(b) 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))
- F3** S. 162(3A) 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))
- F4** Words in s. 162(4) substituted (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. 2 para. 4(6)** (as amended by S.I. 2019/1389, regs. 1, 2(2))
- F5** Words in s. 162(6)(a) 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))

Modifications etc. (not altering text)

- C1** S. 162 applied (1.7.2001) by [1983 c. 2, Sch. 2A para. 6\(2\)](#) (as inserted (1.7.2001) by [2000 c. 41, ss. 130\(3\)\(4\), Sch. 16](#) (with s. 156(6))); S.I. 2001/222, art. 4, **Sch. 2 Pt. I** (with Sch. 2 Pt. II para. 1)
- C2** S. 162 applied (E.W.S. and Gibraltar) (23.3.2004) by [The European Parliamentary Elections Regulations 2004 \(S.I. 2004/293\)](#), reg. 42(4), **Sch. 6 para. 6(2)** (with regs. 3-5)
- C3** S. 162 applied (N.I.) (30.4.2004) by [The European Parliamentary Elections \(Northern Ireland\) Regulations 2004 \(S.I. 2004/1267\)](#), reg. 38(4), **Sch. 4 para. 6(2)**

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- C4** S. 162 applied (1.2.2007) by [The National Assembly for Wales \(Representation of the People\) Order 2007 \(S.I. 2007/236\)](#), arts. 1(1), 41(4), **Sch. 6 para. 6(2)**
- C5** S. 162 applied by 1962 c. 14 (N.I.), Sch. 3A para. 6(2) (as inserted (16.12.2010) by [The Local Elections \(Northern Ireland\) Order 2010 \(S.I. 2010/2977\)](#), art. 2(2), **Sch. 1 para. 19** (with art. 1(3)))
- C6** S. 162 applied (25.7.2012) by [The Police and Crime Commissioner Elections Order 2012 \(S.I. 2012/1917\)](#), art. 1(2), **Sch. 5 para. 6(2)**

Commencement Information

- I1** S. 162 wholly in force at 16.2.2001; s. 162 not in force at Royal Assent, see s. 163(2); s. 162 in force at 16.2.2001 by [S.I. 2001/222](#), art. 2, **Sch. 1** (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\(3\)](#)