

**Guidelines for National Agents and Designated
Persons of Political Parties and Third Parties
on the
Disclosure of Election Expenditure, Spending Limits
and Political Donation Accounts
at the
Local Elections
on 7 June 2024**

April 2024

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INTRODUCTION AND SUMMARY

Introduction

The *Local Elections (Disclosure of Donations and Expenditure) Act 1999* (“the Act”), provides for an expenditure and donations disclosure regime at local elections. These guidelines are concerned with the statutory obligations for **national agents, designated persons** and persons unconnected to a political party or candidate (**third parties**) at the forthcoming local elections and are issued pursuant to section 18(6) of the Act. Guidelines for candidates are available in a separate volume.

Since the last local elections in 2019 the spending limits that apply at local elections have been revised in line with changes in the consumer price index. There have been no further legislative changes to the rules on election spending and donations that apply at local elections. These guidelines reflect the position as it currently stands: -

- Depending on the population of the local electoral area concerned the spending limit for candidates at the 2024 local elections will be either €15,350, €13,600 or €11,500;
- A ‘third party’ must register with their local authority on receipt of a political donation which exceeds €100 in value;
- The maximum donation that may be accepted by a political party or a third party is €2,500;
- The maximum donation that may be accepted by a member of a local authority or a local election candidate is €1,000;
- The maximum amount that can be accepted as an anonymous donation is €100;
- There is a ban on the acceptance of a donation in excess of €200 from a corporate donor unless the donor has registered with the Standards in Public Office Commission and a statement is furnished to the recipient confirming that the donation has been approved by the corporate donor concerned;
- There is a ban on the acceptance of any cash donation over €200;
- Where a donation is given through an intermediary, the identity of the person on whose behalf the donation is made must be provided to the recipient. It is an offence to fail to provide this information.

Summary of responsibilities and requirements

- The Act places a range of statutory requirements on national agents, designated persons and third parties at local elections.

- National Agent

Political parties, other than a party registered to contest elections in only a part of the State, which authenticate the candidature of a candidate at a local election must: -

- appoint a national agent before incurring any expenditure; and
- notify the specified local authority (i.e. Dublin City Council) of the name and the address of the office of the national agent.

The national agent must, within 90 days following polling day at the election, submit to Dublin City Council: -

- a statement of all election expenses incurred; and
- a statutory declaration to the effect that to the best of her/his knowledge the statement is correct and that all reasonable steps have been taken to ensure its accuracy.

A political party may appoint a candidate as a national agent.

Each candidate of a political party is deemed to automatically allocate 10% of the applicable spending limit to her/his political party. However, the percentage can be varied by written agreement between the candidate and the national agent. A copy of these written agreements (where relevant) should be retained by the national agent for inspection by the specified local authority, if required.

The maximum expenditure that the national agent can incur is the aggregate of the amounts allocated by her/his party's candidates (either by way of the 10% automatically allocated, or alternative amounts agreed in writing between the national agent and candidate).

- Designated Person

Political parties at a local election must: -

- appoint a designated person before incurring any expenditure in a local electoral area; and
- notify the local authority concerned (the authority to which the candidate is seeking election) of the name and the address of the office of the designated person.

The designated person must, within 90 days after polling day at the election, submit to the local authority concerned: -

- a statement of all election expenses incurred; and
- a statutory declaration to the effect that to the best of her/his knowledge the statement is correct in every material respect and that all reasonable steps have been taken to ensure its accuracy.

A political party may appoint a candidate as a designated person.

Spending by the designated person derives from the portion of the spending limit that has been allocated by candidates to the national agent (i.e. the 10% automatically allocated to the party or the alternative percentage agreed in writing). The amount of expenditure that the designated person is permitted to incur must be authorised by written agreement between the national agent and designated person.

- Unconnected Person/Third Party

Section 6(7) of the Act requires any person unconnected to a political party or candidate who intends to incur expenditure in relation to a local election to register with the local authority. Such persons must make an expenditure return within 90 days after polling day at the election.

- Political Donations Account

For the purposes of donations, the Act defines a third party as follows:

“ 'third party', in relation to a local election, plebiscite or campaign, means any person, other than a political party registered in the Register of Political Parties under Part III of the Act of 1992 or a candidate at an election, who accepts, in any particular year, a donation the value of which exceeds €100”.

If, in any particular year, such an individual or group receive a donation exceeding €100 for a political purpose*, they are required to register with the local authority in whose functional area the local political matter arises.

Any such third party must: -

- open an account in a financial institution in the State if they receive a monetary donation for political purposes in a year which exceeds €100 and lodge that donation and any further monetary donations received during the year; and
- furnish to the appropriate local authority, not later than the 31 March in every year a statement specifying the transactions that have taken place on that account.

- Prohibited donations

Acceptance by a political party or a third party of an **anonymous donation** exceeding a value of €100 is prohibited. A donation is anonymous if a political party or third party does not know the name and address of the donor.

Political parties and third parties are also prohibited from accepting a donation, or donations, from a person in the same calendar year valued **in excess of €2,500** or any donation from an individual (other than an Irish citizen) who resides outside the island of Ireland or from a company which does not keep an office on the island of Ireland from which the carrying on of one or more of its principal activities are directed. These are known as **foreign donations**.

Political parties and third parties are prohibited from accepting a donation in cash exceeding €200.

A political party or a third party must not accept a **corporate donation** exceeding €200 unless the donor has registered with the Standards in Public Office Commission and a statement is furnished to the recipient confirming that the donation has been approved by the members, shareholders or trustees of the corporate donor concerned.

- Offences and Penalties

The Act provides for offences and penalties for non-compliance with its provisions.

- A copy of the statement to be completed by a national agent/designated person/third party is at Appendix 1.
- Tables that provide details of the spending limits that apply to each individual local electoral area within each local authority are at Appendix 2.

***political purposes** means: -

- to promote or oppose, directly or indirectly, the interests of a political party, or a member of a local authority, or
- to present, directly or indirectly, the policies or a particular policy of a political party, a member of a local authority or a third party, or
- to present, directly or indirectly, the comments of a political party, a member of a local authority, or a third party with regard to the policy or policies of another political party, member of a local authority, a third party or candidate at the election or at a plebiscite or campaign or otherwise, or

- to promote or oppose, directly or indirectly, the interests of a third party in connection with the conduct or management of any campaign conducted with a view to promoting or procuring a particular outcome in relation to a plebiscite or local political matter, or
- to promote or oppose, directly or indirectly, the election of a candidate at the election or to solicit votes for or against a candidate or to present the policies or a particular policy of a candidate or the views of a candidate with regard to any matter connected with the election or the comments of a candidate with regard to the policy or policies of a political party or third party or of another candidate at the election or otherwise,
- otherwise to influence the outcome of the election or a plebiscite or campaign.

PART 1 – GENERAL

1.1 What is the national agent of a political party?

Each political party (apart from parties registered to contest an election in only part of the State) must appoint a **national agent** in accordance with section 7 of the Act and must notify the name of the agent and their office address to Dublin City Council (i.e. as the specified local authority). This notification must be done not later than the last day for receiving nominations at the election. If the appointment is not notified, then the appropriate officer of the party, appointed under section 71 of the *Electoral Act 1997*, is deemed to be the national agent. If there is no appropriate officer, the leader of the party is deemed to have been appointed.

1.2 What is a ‘designated person’ of a political party?

Each political party who has a candidate in a local electoral area must appoint a **designated person** in each area in accordance with section 8 of the Act and notify the name of the designated person and their office address to the local authority concerned (i.e. the local authority to which the candidate is seeking election). This notification must be done not later than the last day for receiving nominations at the election. If the appointment is not notified, then the appropriate officer of the party appointed under section 71 of the *Electoral Act 1997* is deemed to be the designated person for the area concerned. If there is no appropriate officer, the leader of the party is deemed to have been appointed.

1.3 What spending limits will apply to candidates?

These limits are set out in section 12A(1) of the Act as amended by the *Local Government Reform Act 2014*. A sliding scale with three separate spending limits, based on the population within each individual local electoral area, will apply. A top limit of €15,350 will apply in the most populated areas, with limits of €13,600 and €11,500 to apply to candidates in other local electoral areas, depending on their population. The spending limits that apply in each individual local electoral area are included in the tables at Appendix 2.

1.4 What are the arrangements in relation to candidates of a political party and what spending limits apply to the national agent?

The spending limits for local elections will apply to individual candidates in the first instance. Under section 12(1)(c) of the Act, candidates nominated by a political party will be deemed to automatically allocate 10% of their spending limit to the party’s national agent. For example, a party candidate with a limit of €15,350 would be deemed to automatically allocate €1,535 for use by the party. Their effective limit would therefore be €13,815.

However, there is scope to vary the 10% figure upwards or downwards. Where an alternative percentage of a candidate’s limit (other than 10%) is assigned to their

political party, the Act provides that this be “*agreed in writing between the candidate and the national agent of the political party*”.

The Act does not specify when the written agreement between the candidate and national agent should be made. However, it is advisable that this agreement be made as early as possible. Similarly, the Act does not preclude a re-negotiation of the agreed by written assignment.

Where a written agreement is made, it should clearly state the alternative percentage (other than 10%) and the amount assigned from the candidate to the national agent. It should be signed by **both** the candidate and the national agent. The total of the combined amounts assigned to the national agent and that retained by the candidate must not exceed the candidate’s total spending limit. In submitting her or his statement of expenditure after the election, the national agent must include details of the written agreements that were made in the appropriate section of the form. This includes the names of the respective candidate with whom the written agreements were made and in each case the alternative percentage and amount that was agreed.

Copies of the written agreements do not have to be included with the statement from the national agent submitted to the local authority. **Where relevant, copies of the written agreements should be retained in the event of their being required by the specified local authority.**

Where no written agreement is made, the position will be that 10% of the candidate’s spending limit is automatically apportioned to the national agent.

The statement of election expenses submitted by the national agent also provides for details to be included of candidates’ election expenses assigned to the national agent, where no written agreement was made setting an alternative percentage to the 10% deemed to be automatically assigned (see the statement of election expenses form at Appendix 1).

Details of candidates’ names and the local electoral areas in which they were candidates should be retained by the national agent in the event of them being required by the specified local authority.

1.5 How can a ‘designated person’ incur expenditure?

A designated person is appointed by the national agent of the political party and can incur expenditure on behalf of the party within a local electoral area. Spending by the designated person comes from the portion of the spending limit that has been allocated by candidates to the national agent (i.e. the 10% automatically allocated to the party or the alternative percentage agreed in writing).

Section 12A(1)(c)(iii) of the Act provides that the amount of expenditure that the designated person is permitted to incur must be agreed in writing between the national agent and the designated person.

Subsection (3) of section 12A of the Act provides that the aggregate of election expenses which may be incurred by the national agent and designated person of a party on behalf of the party within a local electoral area may not exceed the sum of the amounts of election expenses for all candidates of that party in that local electoral area that have been allocated to the national agent.

For example, if a party has three candidates in a local electoral area where the candidate spending limit is €15,350, and no written agreements are made between the candidates and the national agent, the maximum expenditure that can be incurred on behalf of the party in the local electoral area by the designated person would be €4,605 (€1,535 x 3 candidates). It should again be noted that the designated person should have the written authorisation of the national agent to incur expenditure.

1.6 Summary of spending limit amounts

Local Electoral Area	Candidate Spending Limit	10% of Limit to be Allocated to National Agent (Political Party Candidates)	Effective Spending Limit (Political Party Candidates)
local electoral area with a population in excess of 35,000	€15,350	€1,535	€13,815
local electoral area with a population of between 18,001 and 35,000	€13,600	€1,360	€12,240
local electoral area with a population of 18,000 or less	€11,500	€1,150	€10,350

1.7 What is the period for which election expenses incurred have to be disclosed?

Section 12B of the Act specifies that the spending period be set by an order made by the Minister for Housing, Local Government and Heritage and must commence between 50 and 60 days before polling day, and end on polling day. Election spending incurred during this period must be disclosed by candidates. Expenditure for electoral purposes incurred during this period is subject to the spending limits already outlined.

The *Local Elections (Disclosure of Donations and Expenditure) Act 1999 (Period for Reckoning Election Expenses) Order 2024* (S.I. No. 135 of 2024) provided for the commencement of the spending period on 8 April 2024; it will end on polling day on 7

June 2024. Information on the spending period should be available from each local authority; a press release is also available on the website of the Department of Housing, Local Government and Heritage at www.gov.ie.

Expenses incurred in connection with the local elections, before this period, have also to be accounted for in the election expenses statement which has to be furnished to the local authority or specified local authority (see Part 3), if the expenses relate to property, goods or services for use at the election during the election spending period. For example, posters or leaflets ordered and paid for before the election spending period, but used during the election spending period, must be accounted for.

It will not be necessary to account for expenses incurred or payments made in respect of property, goods or services which were used before the commencement of the election period or after the election period. This would include the removal of election posters (if removed after polling day). Where expenses were incurred on property, goods or services that were part-used during the election period, it will be necessary to account for the part that was used during the election period.

The publication of material on the internet which is not directly related to the local election period and predates this period does not need to be accounted for in the election expenses statement. This would include, for example, old press statements and publicity material that are still accessible on a website during the election spending period.

If an advertisement is published in a newspaper or other periodical publication which carries a publication date (i.e. the date printed on the paper) which is during the election period, the advertisement will be regarded as an election expense. If the publication date shown on the publication is before or after the election period, the advertisement is not regarded as an election expense.

Section 6 of the Act also applies to unconnected persons/third parties who incur election expenses – see paragraph 2.5.

1.8 What are election expenses?

Section 6 of the Act defines election expenses as all expenditure for electoral purposes incurred in connection with an election in order to: -

- (i) promote or oppose, directly or indirectly, the interests of a political party or to present the policies or a particular policy of a political party or the comments of a political party on the policy or policies of another political party or of one or more than one candidate at the election; or
- (ii) promote or oppose, directly or indirectly, the election of a candidate at the election or to solicit votes for or against a candidate or to present the policies or a

particular policy of a candidate or the views of a candidate on any matter connected with the election or the comments of a candidate on the policy or policies of a political party or of any other candidate at the election; or

(iii) otherwise to influence the outcome of the election.

The following are the expenses referred to at (i), (ii) and (iii) above: -

(a) Advertising (whatever the medium used).

Expenses in respect of such advertising include agency fees, design costs and other costs incurred in connection with preparing, producing, distributing or otherwise disseminating such advertising.

(b) Publicity.

Expenses in respect of that matter include expenses incurred in respect of party political broadcasts, the provision of any services or facilities in connection with press conferences or other dealings with the media, media advice and training and photography.

(c) Election posters.

Expenses in respect of such material include the costs of the design, production, printing, erection and removal of election posters.

(d) Other election material.

Expenses in respect of such material include the design, production, printing and dissemination of such material (other than posters), including canvas cards, election leaflets, election manifestos, newsletters and other promotional election material.

(e) Office and Stationery.

Expenses in respect of those matters include costs incurred in the rental or use of an office premises or meeting rooms for election purposes (other than for the purposes of annual or other party conferences) and the costs of heating, electricity, insurance, purchase or rental of office equipment, telephones, stationery and postage.

(f) Transport and travel.

Expenses in respect of those matters include expenses incurred on transport and travel (by any means), petrol and diesel, rental or use of campaign vehicles, rental or use of vehicles for transport of voters on polling day, accommodation costs, taxi and hackney services and courier services.

(g) Market research.

Expenses in respect of that matter include expenses incurred in the taking of an opinion poll or other similar survey relating to an election within the period of 60 days before

polling day at the election by or on behalf of a political party or a candidate at the election.

(h) Campaign workers.

Expenses in respect of that matter include payments to campaign workers, insurance and other costs.

1.9 What expenditure is excluded from the definition of election expenses?

Section 6 of the Act provides that the following expenditure is deemed not to be election expenses: -

- (a) necessary travelling expenses incurred by a candidate or an assessor in fulfilling the **nomination requirements** for seeking election;
- (b) purchase of copies or parts of the **register of electors**;
- (c) the **reasonable living expenses**, (including accommodation) of a candidate or any person or persons working on behalf of a candidate on a voluntary basis;
- (d) any sum disbursed by any individual out of that individual's own resources for any **minor expenses**, (not exceeding €126.97 in any one payment), lawfully incurred in relation to the election if the money is not repaid to the person;
- (e) expenditure incurred in the provision of property, goods or services which were provided for a **previous election** and already included in an election expenses statement furnished to the Standards in Public Office Commission or to a local authority in respect of a previous election;
- (f) benefits derived from -
 - (i) **a service** rendered by an individual, including the use of that individual's motor vehicle, on behalf of a political party, or a candidate at the election where the service provided is gratuitous and is not part of that individual's work carried out under a contract of employment or, where the person is self-employed, in the course of the person's business or in the practice of the person's profession,
 - (ii) **a service** rendered at a local election by an individual in the employment of a political party (whether remunerated out of the party's own resources or out of public funds) including the use of the individual's motor vehicle on behalf of the party at the local election where the individual is not in receipt of any reward or benefit in kind other than his or her normal remuneration in consideration of that service;

- (g) **publication** in a newspaper, magazine or other periodical publication or the broadcast on radio or television of news, reports, articles, features, editorial or other comments including the publication of letters to the editor, where such publication or broadcast is effected in the same manner as that of other material relating to issues of public interest or concern and the newspaper, magazine or other periodical publication is not published for the purpose of promoting the interests of a political party or a candidate at the local election; and
- (h) radio and television **broadcasts** on behalf of a political party or a candidate at the local election.

In relation to the foregoing, the following points should also be noted: -

- the **reasonable living expenses** of a candidate or any persons working on a **voluntary** basis on behalf of that candidate includes expenditure on refreshments and other minor out of pocket expenses. Under this heading, in addition to accommodation costs, spending of up to **€50 per person per day** on refreshments, etc. is permitted and does not have to be accounted for. It is expected that those responsible for submitting the spending declaration form will exercise reasonable control over this expenditure;
- expenses incurred in relation to **paid election workers** (for example, poster erectors) who are not in the employment of a political party, for refreshments and other minor out of pocket expenses are regarded as election expenses;
- any reward or benefit in kind (for example, the payment of extra duties allowances) to persons in the **employment of a political party** which are in addition to the person's normal remuneration are election expenses;
- **travel (including petrol/diesel), accommodation costs and telephone charges** incurred by any person connected to a candidate's election campaign are deemed to be election expenses where those costs or charges are reimbursed to the person. Such costs and charges incurred by a person in the employment of a political party will not be regarded as election expenses when that person is rendering a service in relation to the election;
- the **provision of office premises or office services** in a constituency or branch office of a public representative or in the Head Office of a political party are election expenses where the provision of these items is **in addition** to the normal, general, administration of that office and is related to the local election;

- the **transmission of a broadcast** is not regarded as an election expense. This exclusion does not apply to other matters connected to a broadcast such as production facilities which would be an election expense;
- the services of an accountant or other person, who is engaged for the specific purpose of assisting compliance with the requirements of the Act are not regarded as an election expense;
- Section 6 of the Act refers specifically to an individual and to the use of an individual's motor vehicle. Where this service is provided free of charge, and is not part of that individual's work, or part of a contract of employment etc., it is not deemed to be an election expense. However, if more than one vehicle is provided by an individual, the use of the additional vehicles may be regarded as election expenses. If a vehicle, which is in the ownership of a company, partnership, business etc. is provided it is not regarded as a free service provided by an individual. In such circumstances the use of the vehicle during the election period is regarded as an election expense. The commercial cost of hiring a similar vehicle for a similar period must be ascertained for the purposes of calculating the election expense;
- Certain expenses may have to be incurred on a candidate's behalf in order to facilitate her/his participation in the election process or an understanding of the relevant legislation. These may **not** be regarded as being part of a candidate's or a political party's election spending. Examples might include -
 - additional childcare costs,
 - cost of work replacements,
 - leave of absence with pay,
 - loan interest and bank charges,
 - costs associated with meetings convened to familiarise election participants with the requirements of the electoral legislation (e.g., room hire, documents, refreshments, travel).

1.10 Election expenses which are met out of Public Funds

Arising from the judgment in *Kelly v. Minister for the Environment & Ors* [reference: 2002 4 I.R. 191], where property, services or facilities are used for electoral purposes during the election period and the costs are met out of public funds, such costs must be accounted for as election expenses at their full commercial value.

It will be a matter for the candidate, national agent or designated person, in consultation with the provider of the property, services or facilities, to determine the value of the usage for electoral purposes and to account for this in the election expenses statement.

Some candidates at the election who are already public representatives may be required to communicate with their constituents during the election period, for example, local authority members may have residual constituency business to conduct. It is necessary, therefore, where costs are met from public funds to differentiate between the use of property, services (including staff) and/or facilities in carrying out reasonable constituency business and the use of such material for electoral purposes. If, during the election period, such materials are used for the purpose of any form of unsolicited communication to any of the electorate in the constituency, the materials will be regarded as having been used for electoral purposes and the costs will have to be accounted for as an election expense at their full commercial value.

It is the interpretation of these Guidelines that where a new enquiry is raised with a candidate (i.e., an enquiry which had not been raised with the candidate prior to the election) while he/she is canvassing and facilities the cost of which are met out of public funds are used for the purposes of responding to the enquiry, the facilities will be regarded as having been used for electoral purposes.

This also applies to unsolicited material issued by elected representatives, other than the candidate, where the material either promotes or opposes a candidate or otherwise seeks to influence the outcome of the election. This would include, for example, material issued by a member of the Oireachtas in support of a local election candidate.

1.11. Expenditure in connection with the European Parliament Elections

The 2024 local elections will be held in conjunction with the European Parliament elections. Promotion by a political party in its expenditure at the local elections of one of its candidates or that party in connection with the European Parliament election in election material or a newspaper advertisement may not occur unless the authority of the European candidate's election agent or the national agent (in connection with the European election) of the political party has been obtained by either the national agent (for the purposes of the local elections), a designated person of the political party or any authorised person (such as a Director of Elections) who is incurring the expenditure at the local election.

Separate guidelines in respect of the European Parliament Elections 2024, have issued from the Standards in Public Office Commission, and are available on their website at www.sipo.ie.

A party's European election promotional material that refers to the party's local election campaign or its local election candidates will be regarded as promoting the

interests of the party or the candidates concerned and will be regarded as expenditure incurred on behalf of the party or its candidates at the local elections. The opposite also applies where a party's local election campaign or its local election candidates refer to the party's European election campaign or its European election candidates.

A political party incurring expenditure at a local election is advised to make European election agents aware of any expenditure it is likely to incur on behalf of candidates and that party in connection with the European election. Ideally, samples of election material should be provided to them along with the appropriate receipts or invoices.

A local election candidate, Director of Elections, etc., who intends to include a reference to a European election candidate in local election promotional material, advertising, etc., must be authorised to do so by the European election candidate's election agent or the national agent of the European election candidate's political party. Likewise, where the European election candidate intends to promote a local election candidate in a local electoral area in their promotional literature, this should be authorised by the local election candidate in question.

A person who incurs expenditure on behalf of a European election candidate without being authorised to do so, may be guilty of an offence.

Where a political party's local election campaign or its local election candidates are featured in European election material or advertising which is used during the election period, the extent to which the local election is featured should be used as a basis for calculating the amount of expenses deemed to have been incurred on behalf of the party or local election candidates. If the amount deemed to have been incurred is less than €126.97 and has been borne by the European election candidate it will be regarded as a minor expense and should be accounted for as such when submitting the statement of election expenditure to the relevant local authority.

If the feature refers to the party's local election campaign generally and the expenditure exceeds €126.97, the party's national agent should account for the election expenses in her/his statement of election expenses submitted to the specified local authority. If the feature refers to the party's local election candidate(s) and the expenditure exceeds €126.97 it will have to be accounted for in the statement furnished to the relevant local authority by the candidate who authorised the election expense.

1.12 What is the difference between expenditure incurred by a political party in a local electoral area and at national level?

Election expenditure which directly relates to a political party's candidate(s) in a particular local electoral area is regarded as expenditure incurred by that party on behalf of its candidate(s) and it is deemed to have been incurred in that local electoral area.

If expenditure is incurred by a subsidiary organisation (including a constituency organisation) of a political party it is considered to have been incurred by the party in accordance with section 6 of the Act.

Election expenses incurred by a political party which directly relate to a local electoral area and which would be disclosed by a designated person would include items (indicative only) such as: -

- (a) the production and publication of policy documents by the party for use in a particular local electoral area;
- (b) advertisements and notices in newspapers or other publications for a party's candidate(s) in a particular local electoral area;
- (c) advertisements on billboards and other media such as buses and taxis for a party's candidate(s) for use in a particular local electoral area;
- (d) the production and publication of election posters for a party's candidate(s) for use in a particular local electoral area;
- (e) the production and publication of election literature and canvas cards for a party's candidate(s) for use in a particular local electoral area; and
- (f) the provision of office premises and office services in a constituency/branch office in relation to the local elections where the provision of these items is in addition to the normal general administration of that office.

Election expenditure which relates to a political party's overall local election campaign is deemed to have been incurred by that party at a national level, regardless of whatever area it occurred in. In general, expenditure of this kind will not refer to a party's candidate(s) in any single local electoral area. Instead, it will include reference to the party, its leader or its policies/election manifesto in a national context.

Election expenses incurred by a political party at a national level include items (indicative only) such as: -

- (a) the production and publication of party policy documents;
- (b) the production and publication of a party manifesto;
- (c) advertisements and notices for the party in newspapers or other publications;
- (d) advertisements for the party on billboards and other media such as buses, taxis, etc;

- (e) the production and publication of election posters for use at a national level;
- (f) the production and publication of election literature for use at a national level;
and
- (g) the provision of office premises and office services in a party Head Office in relation to the local elections where the provision of these items is in addition to the normal general administration of that Head Office.

PART 2 – ELECTION EXPENDITURE INCURRED BY A NATIONAL AGENT, DESIGNATED PERSON OR PERSON UNCONNECTED TO A POLITICAL PARTY OR CANDIDATE (THIRD PARTY)

2.1 Who can incur expenses on behalf of a political party at a local election?

The Act specifies that expenditure at a national level should be made by the national agent and at local electoral area level by a designated person. Also the national agent or designated person is responsible for expenditure incurred by any person authorised by either the agent or person to incur expenditure on her/his behalf.

2.2 Can a national agent or designated person of a political party incur expenses on behalf of a candidate at a local election?

Yes, provided they are authorised by the candidate. Such expenditure will be disclosed by the candidate. Expenditure receipts should be given to the candidate. If no authorisation has taken place, expenditure would fall to be disclosed by the national agent or designated person in the normal way (i.e. it would be included in the statement of expenditure submitted by the national agent or designated person).

2.3 Can a candidate incur expenditure on behalf of a political party at a local election?

Yes, provided the candidate is authorised by either the national agent or designated person. Expenditure receipts should be given to the national agent or designated person. Such expenditure will be disclosed by the agent or designated person.

2.4 Can authorised persons incur expenditure on behalf of a national agent or designated person at a local election?

A national agent or designated person can authorise other persons to incur election expenses on their behalf. Section 2(1) of the Act deems that a “person” includes: *“an individual, a body corporate and an unincorporated body of persons and a body corporate and any subsidiary thereof shall be deemed to be one person”*.

Section 6(5) of the Act provides that a national agent or designated person may authorise another person to incur expenditure or make payments on her/his behalf in respect of election expenses. Election expenditure incurred by an authorised person is included in the election expenses statement of the national agent or designated person.

2.5 How is expenditure incurred by a body on behalf of a political party during a local election treated?

Section 6(6) of the Act provides that expenses incurred at a local election by a body shall be deemed to be incurred on behalf of a political party provided that the body: -

- (a) was established by, or on behalf of, a political party for the purposes of incurring election expenses or making payments in respect of such expenses; or

- (b) is a member of or a branch or subsidiary organisation of a political party; or
- (c) is effectively controlled by a political party or is or appears to be so connected with or associated with a political party that a reasonable person would believe that it is controlled or substantially influenced by that political party.

A subsidiary organisation, in relation to any political party, is defined by section 22(1) of the *Electoral Act 1997* as a body or association (including a body or association with an office outside the State) which: -

- (i) forms part of such political party, or
- (ii) is established by or under the constitution of the political party, or
- (iii) is effectively controlled by the political party or the officers thereof, or
- (iv) has functions conferred on it by or under the constitution of the party.

Organisations, such as business, trade unions or interest groups, which are affiliated to a political party will, for the purposes of section 6(6) of the Act, be regarded as connected or associated with that political party.

2.6 Can persons who are unconnected to a political party or candidate incur expenses on behalf of that party or candidate at a local election?

It may transpire that persons, who do not have any obvious connection or association with a political party or candidate may incur election expenses on behalf of that party or candidate without the permission of the party or candidate in question. In accordance with section 6(7) of the Act, any person who is not authorised by a political party or candidate and who proposes to incur expenditure at the election must furnish the following details in writing to Dublin City Council (i.e. as the specified local authority) in the case of national expenditure or to the relevant local authority in the case of expenditure at a local electoral area level: -

- (i) the name, address and description of the person proposing to incur the expenses;
- (ii) a statement of the nature, purpose and estimated amount of such expenses; and
- (iii) an indication of the person's connection, if any, with any party or candidate at the local election.

Any person who incurs election expenses on this basis is required to furnish an election expenses statement to Dublin City Council for national expenditure or to the local authority concerned for other expenditure (see paragraph 3.1). Failure to furnish a statement is an offence under section 21 of the Act.

In relation to election expenditure incurred by unconnected persons/third parties, the provisions of section 6(9) of the Act regarding the placement of any advertisement or notice in a newspaper, magazine or periodical publication which purports to promote or oppose the interests of a political party or candidate at the election should be noted (see paragraph 2.8).

2.7 Is evidence of expenses incurred on behalf of a political party or other person needed?

The Act does not provide that receipts of expenditure be submitted with the statement of expenses. However, such receipts should be kept to assist in the making of an election expenses statement. Section 13(3) states that it is the duty of everybody who has to furnish a statement to keep such records as are necessary for the purpose of furnishing the statement and making a statutory declaration.

Similarly, copies of the written agreements made between the national agent and candidates with regard to the apportionment of a percentage of spending limit amounts, and agreements made between the national agent and designated persons authorising them to incur expenditure, do not have to be included with the statement by the national agent or designated person submitted to the relevant local authority. Copies of the written agreements should, however, be retained in the event of their being required by the local authority.

A local authority is empowered to make such enquiries as it considers appropriate and may require any person to furnish any information, document or thing in the possession or procurement of the person which the local authority may require for the purposes of its duties under the Act.

2.8 Who can place notices and advertisements supporting or opposing a political party at a local election?

Section 6(9) of the Act provides that any advertisement or notice in relation to a local election purporting to promote or oppose, directly or indirectly, the interests of a political party or candidate at a local election must not be published in a newspaper, magazine or other periodical publication unless it is at the request of the national agent, designated person or candidate at the election or a person, including a European election national agent or election agent authorised in writing by one of them.

These restrictions do not apply, where a person provides the publisher of the newspaper, magazine or other periodical publication in question with a certificate from the relevant local authority that the person has complied with section 6(7) of the Act.

It should be noted that section 6(10) of the Act provides that the requirements, shall not be construed to prevent or restrict: -

- (a) the lawful publication of any matter in relation to a local election in a newspaper or other publication;
- (b) the broadcast of such matter by radio or television; or
- (c) the lawful expression of opinion on any matter of public interest by any person.

Failure to comply with the provisions of section 6(7) or 6(9) as outlined above is an offence under section 21 of the Act. The details of the offences and the associated penalties are set out in Part 5 of the guidelines.

2.9 How are contracts made by, or on behalf of, a political party treated?

Section 10 of the Act requires that any contract (including a contract of employment and whether in writing or otherwise) by which expenses at a local election exceeding €634.87 in value are incurred by, or on behalf of, a political party at the local election must be made by the national agent or designated person of the party. Such contracts will not be enforceable against the party, national agent or designated person unless so made.

2.10 How are items provided free of charge or below commercial price to a political party treated?

Section 6(2) of the Act provides that if property, goods or services are provided to a political party or candidate at a local election without payment or other commercial consideration or at a price which is less than the commercial price, the provision of these items shall be deemed to be an election expense, and to have been provided at the commercial price and shall be accounted for accordingly.

In relation to the supply of property, goods or services and the lending of property or goods, section 2(1) of the Electoral Act, 1997 defines commercial price as:

- (a) where the person by whom the property or goods are supplied or lent or the service is supplied carries on a business consisting wholly or partly of the supply or lending of property or goods or the supply of a service, the lowest price or consideration charged by the person for the supply or lending in the normal course of business of an equivalent amount of property or goods of the same kind or for the supply of a service of the same kind and to the same extent (allowance being made for any discount which is normally given by the person in respect of the supply or lending of property or goods of the same kind or the supply of a service of the same kind) at or about the time of the first-mentioned supply or lending of property or goods or the first-mentioned supply of a service; and
- (b) where a person by whom the property or goods are supplied or lent or the service is supplied does not carry on a business consisting wholly or partly of the supply or lending of property or goods or the supply of a service of the same kind, the

lowest price or consideration for which an equivalent amount of property or goods of the same kind may be purchased or taken on loan or a service of the same kind and to the same extent may be procured in the normal course of business (allowance being made for any discount which is normally given by the person in respect of the supply or lending of property or goods of the same kind or the supply of a service of the same kind) at or about the time of the first-mentioned supply or lending of property or goods or the first-mentioned supply of a service from a person who carries on such a business.

2.11 What is the period for making claims against a national agent or designated person or third party in relation to election expenses?

In accordance with section 11 of the Act, every claim relating to election expenses against a national agent or designated person or any other person who may have incurred election expenses must be delivered to the person concerned on, or before, the forty-fifth day after polling day at the local election. If a claim which relates to election expenses is not delivered within that forty-five day period, it shall not be paid and will not be enforceable against the agent or person in question.

It is suggested that the national agent, designated person or unconnected person/third party should notify suppliers, etc., of the forty-five day claim period when placing orders for the provision of property, goods and services for use at the election.

2.12 How are disputed claims relating to election expenses treated?

Section 12 of the Act provides that if a national agent or designated person or unconnected person/third party who may have incurred election expenses, disputes any claim delivered to the agent or person concerned within the forty-five day period for making claims, the person who has made the claim may apply to a court of competent jurisdiction for an order for payment of the claim and the court may, on being satisfied that the claim should be paid, make an order for payment and specify the amount which is payable. The amount of the disputed payment must be included in the election expenses statement.

If an order for payment of a claim relating to an election expense is made by a court after an election expenses statement has been furnished to the local authority, the national agent, designated person or other person in question must, not later than seven days after the date of the order, furnish to the local authority a copy of the court order together with a statement of the sum payable under the order. These papers will be associated with the statement furnished to the relevant local authority.

2.13 What is the office of a national agent or designated person?

Section 9 of the Act provides that the national agent and designated person must each have an office in the State. Claims for expenses, notices, writs, summonses and other documents may be sent to that office. Any claim, notice, writ, summons or document delivered at the office of the agent or designated person shall be deemed to have been

served on them. An agent or designated person may, in respect of any matter connected with a local election, be sued in any court having competent jurisdiction at the place where their office is located.

2.14 How are election expenses incurred before appointment of a national agent or designated person treated?

Notwithstanding the requirement to appoint a national agent or designated person before incurring election expenses, section 6(8) of the Act provides that where election expenses are incurred by a political party before the appointment of a national agent or designated person, the political party must furnish the details of all such expenses, together with all relevant vouchers relating to such expenditure, to the agent or person once they have been appointed by the party. Those expenses shall be deemed to have been incurred by the national agent or designated person and they must be accounted for accordingly by them.

PART 3 – ELECTION EXPENSES STATEMENT AND STATUTORY DECLARATION

3.1 What is an election expenses statement?

Section 13 of the Act requires that a written statement of all election expenses (whether paid or not) incurred in relation to a local election must be furnished to a local authority within 90 days after polling day at that election (i.e. on or before 5 September 2024). The statement of election expenses must be provided by the national agent of a political party, designated person of a political party or an unconnected person/third party who has incurred expenses at the local election. The expenditure items excluded from the definition of election expenses are listed in paragraph 1.9.

Expenses incurred by persons authorised to incur such expenses on behalf of a national agent or designated person (as per paragraph 2.1) must be included in the statement of that agent or person. Similarly, any expenses incurred by an organisation (a subsidiary of a political party or otherwise) connected with a political party must be included in the statement of the agent or designated person.

Section 13(1)(b) of the Act provides that each election expenses statement must be accompanied by a statutory declaration to be made by the national agent, designated person, or unconnected person/third party who furnishes a statement to the local authority. The form to be used when furnishing an election expenses statement and statutory declaration will be provided by the authority. A copy is attached at Appendix 1.

3.2 What is a statutory declaration?

Section 13(1)(b) of the Act provides that each election expenses statement must be accompanied by a statutory declaration made by the national agent, designated person or unconnected person/third party who furnishes a statement to a local authority.

In that declaration, the agent or person who furnished the statement declares that, to the best of her/his and belief, the statement is correct in every material respect and that the agent or person concerned has taken all reasonable action in order to be satisfied as to the accuracy of the statement. The declaration must be witnessed by a Commissioner of Oaths, a Notary Public, a Peace Commissioner or a Practicing Solicitor.

3.3 Where should a statement and statutory declaration be delivered?

A national agent of a political party or unconnected person/third party who incurs election expenses at a national level should furnish in person their statements and statutory declarations to Dublin City Council which has been designated the ‘specified local authority’ under section 6(11) of the Act.

All other statements and declarations should be furnished to the local authority for the relevant local electoral area.

3.4 What does the local authority do with the election expenses statements and statutory declarations furnished to it?

Section 14 of the Act provides that in the case of statements furnished by designated persons and other persons (not relating to national expenditure), the local authority must give a copy of each election expenses statement and statutory declaration to each member of the local authority. Every statement and declaration will be available for public inspection and copying at the offices of the local authority.

In the case of a statement furnished by national agents and other persons who incur election expenditure at national level, copies of the statements will be available for inspection at the Offices of Dublin City Council.

A notice will be placed by the local authority in a newspaper, circulating in the local authority's functional area, that statements and statutory declarations have been received and are available for inspection. The notice will also list the names of those who have not furnished statements (section 19 of the Act).

If an election expenses statement contains a minor error or omission, section 18 of the Act provides that the local authority shall furnish details of the error or omission to the agent or other person who furnished the statement. The agent or person in question will have fourteen days in which to correct the error or omission. When an election expenses statement has been corrected or made good, the local authority will give a copy of the amended statement to each member of the local authority and/or make it available for inspection.

Section 19 of the Act requires local authorities to include in their annual reports the aggregate details of election expenditure and donations received in respect of national agents, designated persons, third parties and candidates. This information will be included in the annual report of the local authority for 2024, when published.

PART 4 – PROHIBITED DONATIONS AND POLITICAL DONATION ACCOUNTS

4.1 Prohibited donations

Acceptance by a political party or a third party of an **anonymous donation** exceeding a value of €100 is prohibited. A donation is anonymous if a political party or third party does not know the name and address of the donor. Donations made through online fundraising services will not be considered to be anonymous where the name and address of the donor are known to the candidate.

Political parties and third parties are also prohibited from accepting a donation, or donations, from a person in the same calendar year valued **in excess of €2,500** or any donation from an individual (other than an Irish citizen) who resides outside the island of Ireland or from a company which does not keep an office on the island of Ireland from which the carrying on of one or more of its principal activities are directed. These are known as **foreign donations**.

A candidate is prohibited from accepting a **cash donation** of an amount which exceeds €200.

4.2 Corporate donations

Donations given by a corporate donor to a member of a local authority, local election candidate, political party or third party cannot be accepted if they exceed **€200**, unless the corporate donor is registered with the Standards in Public Office Commission.

A donation above **€200** from a registered corporate donor must also be accompanied by a statement that the making of the donation was approved by the members, shareholders or trustees of the donating body. The form for making this statement is provided by the Standards in Public Office Commission. The statement must be accompanied by a statutory declaration from the donor.

Donations made by the same corporate donor to a given recipient over a calendar year are aggregated. If the corporate donor is not registered and the donation is not approved, then no more than **€200** should be accepted from the same corporate donor in the same year.

Definition of ‘corporate donor’

Section 19A of the Act provides that: -

“ ‘*corporate donor*’ means -

- (i) *a body corporate,*
- (ii) *an unincorporated body of persons, or*

(iii) a trust,

which makes a donation, and for the purpose of this definition a body corporate and any subsidiary thereof shall be deemed to be one person”.

Bodies covered by the definition

This definition encapsulates all incorporated and unincorporated bodies, including companies, trade unions, trusts, partnerships, societies, associations, clubs and non-governmental organisations.

The definition applies to all bodies other than natural persons. The definition therefore does not include sole traders.

4.3 What should a political party or third party do if they receive a prohibited donation in relation to a local election?

If a prohibited donation as described above is received by a party or third party, they must do the following: -

- (a) A donation which is received and which is prohibited because it is an anonymous donation must be notified and returned to the local authority within 14 days;
- (b) In the case of a donation, a cash donation or a corporate donation which is received and which is prohibited because its value is over the limit, the candidate must, within 14 days, return the donation, or that part of a monetary donation which is over the limit, to the donor and keep a written record of that return for the purpose of its being furnished to the local authority, if required. Alternatively, the candidate may return the donation or that part of it which is over the limit to the local authority;
- (c) A donation which is received and which is prohibited because it is a foreign donation must similarly be notified by the candidate to the local authority within 14 days and must be remitted to the authority. As an alternative, the candidate may return the donation to the donor and keep a written record of that return for the purpose of its being furnished to the authority, if required.

Failure to notify, remit or return, as appropriate, a prohibited donation is an offence.

4.4 Third Party and Political Donation Accounts

A third party who receives, in any particular year, a monetary donation in excess of €100 must open an account in a financial institution in the State and lodge that and any other donations received to that account.

Not later than 31 March each year, a third party who was required to open a political donations account must furnish a statement provided by the financial institution where

the political donations account was opened. The statement must specify the transactions that have taken place in relation to the account during the preceding year together with a certificate stating that all monetary donations received during the preceding year after the account was opened were lodged to the account and that all amounts debited from the account were used for political purposes.

The certificate must be accompanied by a statutory declaration that, to the best of the third party's knowledge and belief, the certificate is correct in every material respect and that all reasonable action has been taken in order to be satisfied as to the accuracy of the certificate.

The local authority will retain the statements from financial institutions and their accompanying certificates and statutory declarations and will not disclose the contents thereof, unless ordered by a court to do so or where disclosure is required in connection with an investigation held by the local authority.

PART 5 – OFFENCES AND PENALTIES

5.1 What are the offences relating to a national agent or designated person?

Section 21 of the Act provides that a national agent or designated person is guilty of an offence if, at a local election, he or she: -

- fails to furnish an election expenses statement or a statutory declaration to the local authority within 90 days after polling day at a local election;
- furnishes an election expenses statement to the local authority which, to the agent's or person's knowledge, is false or misleading in a material respect;
- directly, or through another person, incurs election expenses in excess of the relevant spending limits; or
- fails otherwise to comply with the provisions of the Act.

5.2 What are the offences relating to an unconnected person/third party who incurs expenses under section 6(7) of the Act at a local election?

Section 21(3) of the Act provides that any person who incurs expenses in accordance with section 6(7) [see paragraph 2.6] shall be guilty of an offence if, at an election, that person:

- (a) fails to notify the local authority in accordance with section 6(7) of her/his intention to incur election expenses; or
- (b) fails to furnish an election expenses statement or a statutory declaration to the local authority, within 90 days after polling day at a local election;
- (c) furnishes an election expenses statement to the local authority which, to the person's knowledge, is false or misleading in a material respect; or
- (d) fails otherwise to comply with the provisions of section 13.

5.3 What are the offences relating to the publisher of a newspaper, magazine or other periodical publication?

Section 21(4) of the Act (see paragraph 2.8) provides that a publisher of a newspaper, magazine or other periodical publication is guilty of an offence if he/she publishes an advertisement or notice in relation to a local election, purporting to promote or oppose the interests of a political party or a candidate at that election, at the request of any person other than the national agent or designated person of a political party or a person authorised in writing by them or by a candidate at the election or a person authorised in writing by the candidate, unless the person who requested the publication of the

advertisement or notice produces to the publisher a certificate from a local authority pursuant to section 6(9) which shows that the person in question has supplied the information required by section 6(7) of the Act.

5.4 What are the penalties for offences under Part V of the Act?

Section 21(5) of the Act provides that a person guilty of any offence under sections 21(1), 21(2), 21(3), 21(3A), 21(4), 21(4A), 21(4B) or 21(4C) of the Act is liable on summary conviction to a fine not exceeding €1,904.61.

In the case of offences under section 21(1)(b), 21(2)(b), 21(3)(c), 21(3A), 21(4A)(b), 21(4B)(bb), 21(4B)(bd) or 21(4B)(d) of the Act, a person is liable on conviction on indictment to a fine not exceeding €25,000 or, at discretion of the court, to imprisonment for a period not exceeding three years or to both such fine and such imprisonment. This includes the offence of incurring expenditure in excess of the relevant spending limits.

If an offence relates to the failure to furnish an election expenses statement to the local authority, section 21(5)(b) of the Act provides that the person concerned will be guilty of a further offence on every day on which the failure continues after such conviction. For each such offence, that person is liable, on summary conviction, to a fine not exceeding €126.97. This provision also applies to a conviction in relation to the failure to furnish a certificate or statement in respect of a political donations account.

Appendix 1

Statement of Election Expenses

**STATEMENT OF ELECTION EXPENSES AT THE LOCAL ELECTIONS
ON (insert date)**

**IN ACCORDANCE WITH SECTION 13 OF THE
LOCAL ELECTIONS (DISCLOSURE OF DONATIONS AND EXPENDITURE) ACT
1999**

STATEMENT BY NATIONAL AGENT/DESIGNATED PERSON/THIRD PARTY
--

1. Name of National Agent/Designated Person/Third Party (delete as appropriate)

_____ Political Party (if any) _____

2. Address

3. Contact (telephone/fax/email)

4. Assignment of spending limit from a candidate to the national agent of a political party (this part only applies to the national agent of a political party)

Section 12A(1)(a) of the *Local Elections (Disclosure of Donations and Expenditure Act) 1999* provides for the limitation of expenses at local elections.

For a candidate of a political party, section 12A(1)(c)(i) of the *Local Elections (Disclosure of Donations and Expenditure) Act 1999* allows for the national agent of a political party to incur 10% of the amount of the election expenses which that candidate is entitled to incur at that election, or such alternative percentage of the amount as may be agreed in writing between the candidate and national agent of the political party.

- (a) Details of candidates' election expenses assigned to the national agent, where no written agreement was made setting an alternative percentage to the 10% deemed to be automatically assigned to the national agent

Local Electoral Area	Candidate Spending Limit	10% of Limit to be Allocated to National Agent	Number of Candidates	Total €
local electoral area with a population in excess of 35,000	€15,350	€1,535		
local electoral area with a population of between 18,001 and 35,000	€13,600	€1,360		
local electoral area with a population of 18,000 or less	€11,500	€1,150		
Total				

Details of candidates' names and the local electoral areas in which they were candidates should be retained by the national agent in the event of them being required by the specified local authority.

(b) Details of candidates' election expenses assigned to the national agent, where a written agreement was made setting an alternative percentage to the 10% deemed to be automatically assigned to the national agent

Name of Candidate	Local Authority / Local Electoral Area	Candidate Spending Limit	Amount Assigned to National Agent by Written Agreement €
Total			

Note: Where relevant, a copy of the written agreement made between the national agent and a designated person should be retained by the national agent in the event of it being required by the specified local authority.

6. Details of written agreements made by the national agent of a political party authorising a designated person to incur election expenditure (this part only applies to a designated person of a political party)

Name of National Agent	Amount of election expenditure authorised by agreement in writing by the national agent that may be incurred by the designated person €

Note: Where relevant, a copy of the written agreement made between the national agent and a designated person should be retained by the designated person in the event of it being required by the local authority.

7. Expenditure (National Level)

Expenditure Items	Cost €
(a) Advertising (whatever the medium used). Expenses in respect of such advertising include agency fees, design costs and other costs incurred in connection with preparing, producing, distributing or otherwise disseminating such advertising.	
Subtotal Advertising:	

Expenditure Items	Cost €
<p>(b) Publicity. Expenses in respect of that matter include expenses incurred in respect of party political broadcasts, the provision of any services or facilities in connection with press conferences or other dealings with the media, media advice and training and photography.</p>	
Subtotal Publicity:	
<p>(c) Election Posters. Expenses in respect of such material include the costs of the design, production, printing, erection and removal of election posters.</p>	
Subtotal Election Posters:	
<p>(d) Other Election Material. Expenses in respect of such material include the design, production, printing and dissemination of such material (other than posters), including canvas cards, election leaflets, election manifestos, newsletters and other promotional election material.</p>	
Subtotal Other Election Material:	

Expenditure Items	Cost €
<p>(e) Office and Stationery. Expenses in respect of those matters include costs incurred in the rental or use of an office premises or meeting rooms for election purposes (other than for the purposes of annual or other party conferences) and the costs of heating, electricity, insurance, purchase or rental of office equipment, telephones, stationery and postage.</p>	
Subtotal Office and Stationery:	
<p>(f) Transport and Travel. Expenses in respect of those matters include expenses incurred on transport and travel (by any means), petrol and diesel, rental or use of campaign vehicles, rental or use of vehicles for transport of voters on polling day, accommodation costs, taxi and hackney services and courier services.</p>	
Subtotal Transport and Travel:	
<p>(g) Market Research. Expenses in respect of that matter include expenses incurred in the taking of an opinion poll or other similar survey relating to an election within the period of 60 days before polling day at the election by or on behalf of a political party or a candidate at the election.</p>	
Subtotal Market Research:	

Expenditure Items	Cost €
(h) Campaign Workers. Expenses in respect of that matter include payments to campaign workers, insurance and other costs.	
Subtotal Campaign Workers:	
TOTAL ELECTION EXPENSES INCURRED:	

8. Expenditure (Local Electoral Area Level)

Expenditure Items	Local Authority and Local Electoral Area	Candidate Name	Cost €
(a) Advertising (whatever the medium used). Expenses in respect of such advertising include agency fees, design costs and other costs incurred in connection with preparing, producing, distributing or otherwise disseminating such advertising.			
Subtotal Advertising:			

Expenditure Items	Local Authority and Local Electoral Area	Candidate Name	Cost €
<p>(b) Publicity. Expenses in respect of that matter include expenses incurred in respect of party political broadcasts, the provision of any services or facilities in connection with press conferences or other dealings with the media, media advice and training and photography.</p>			
Subtotal Publicity:			
<p>(c) Election Posters. Expenses in respect of such material include the costs of the design, production, printing, erection and removal of election posters.</p>			
Subtotal Election Posters:			

Expenditure Items	Local Authority and Local Electoral Area	Candidate Name	Cost €
<p>(d) Other Election Material. Expenses in respect of such material include the design, production, printing and dissemination of such material (other than posters), including canvas cards, election leaflets, election manifestos, newsletters and other promotional election material.</p>			
Subtotal Other Election Material:			
<p>(e) Office and Stationery. Expenses in respect of those matters include costs incurred in the rental or use of an office premises or meeting rooms for election purposes (other than for the purposes of annual or other party conferences) and the costs of heating, electricity, insurance, purchase or rental of office equipment, telephones, stationery and postage.</p>			
Subtotal Office and Stationery:			

Expenditure Items	Local Authority and Local Electoral Area	Candidate Name	Cost €
<p>(f) Transport and Travel. Expenses in respect of those matters include expenses incurred on transport and travel (by any means), petrol and diesel, rental or use of campaign vehicles, rental or use of vehicles for transport of voters on polling day, accommodation costs, taxi and hackney services and courier services.</p>			
Subtotal Transport and Travel:			
<p>(g) Market Research. Expenses in respect of that matter include expenses incurred in the taking of an opinion poll or other similar survey relating to an election within the period of 60 days before polling day at the election by or on behalf of a political party or a candidate at the election.</p>			
Subtotal Market Research:			

Expenditure Items	Local Authority and Local Electoral Area	Candidate Name	Cost €
(h) Campaign Workers. Expenses in respect of that matter include payments to campaign workers, insurance and other costs.			
Subtotal Campaign Workers:			
TOTAL ELECTION EXPENSES INCURRED:			

9. Statutory Declaration

THE FOLLOWING STATUTORY DECLARATION MUST BE MADE BY THE NATIONAL AGENT/DESIGNATED PERSON OR THIRD PARTY (delete as appropriate).

I do solemnly and sincerely declare that the above statement is, to the best of my knowledge and belief, correct in every material respect and that I took all reasonable action in order to be satisfied as to its accuracy. I make this solemn declaration conscientiously believing the same to be true and by virtue of the Statutory Declarations Act 1938.

Signed[national agent/designated person/third party]

Declared before me.....[*name in capitals*] a [notary public] [commissioner for oaths] [peace commissioner] [practicing solicitor] by

.....[name of national agent/designated person/third party]

who is personally known to me,

or

who is identified to me by who is personally known to me

or

whose identity has been established to me before the taking of this Declaration by the production to me of

passport no.[*passport number*] issued on[*date of issue*] by the authorities of[*issuing state*], which is an authority recognised by the Irish Government

or

national identity card no.[*identity card number*] issued on[*date of issue*] by the authorities of[*issuing state*] which is an EU Member State, the Swiss Confederation or a Contracting Party to the EEA Agreement

or

Aliens Passport no.(*document equivalent to a passport*) [*passport number*] issued on[*date of issue*] by the authorities of[*issuing state*] which is an authority recognised by the Irish Government

or

refugee travel document no.[*document number*] issued on[*date of issue*] by the Minister for Justice

or

travel document (other than refugee travel document)[*document no.*] issued on[*date of issue*] by the Minister for Justice

at..... [place of signature]

this.....day of[date]

.....
[signature of witness]

PENALTIES

A person who knowingly makes a false or misleading statutory declaration is liable on conviction to a fine not exceeding €3,000 or imprisonment for a term not exceeding six months or both.

Appendix 2

Spending Limits by Local Authority and Local Electoral Area

Local Authority / Local Electoral Area	No. of Members	Population (2022 census)	Candidate Spending Limit 2024 Local Elections
Carlow	18	61,968	
Carlow	7	25,168	€13,600
Muinebeag	5	16,575	€11,500
Tullow	6	20,225	€13,600
Cavan	18	81,704	
Cavan - Belturbet	6	27,515	€13,600
Bailieborough - Cootehill	6	26,209	€13,600
Ballyjamesduff	6	27,980	€13,600
Clare County	28	127,938	
Ennis	7	33,952	€13,600
Ennistymon	4	18,052	€13,600
Killaloe	5	21,871	€13,600
Kilrush	5	22,289	€13,600
Shannon	7	31,774	€13,600
Cork City	31	224,004	
Cork City North-East	6	44,235	€15,350
Cork City North-West	6	42,306	€15,350
Cork City South-Central	6	41,000	€15,350
Cork City South-East	6	45,400	€15,350
Cork City South-West	7	51,063	€15,350
Cork County	55	360,152	
Bandon - Kinsale	6	40,387	€15,350
Bantry - West Cork	4	24,030	€13,600
Carrigaline	6	39,145	€15,350
Cobh	6	37,214	€15,350
Fermoy	6	38,935	€15,350
Kanturk	4	26,577	€13,600
Macroom	6	39,847	€15,350
Mallow	5	31,507	€13,600
Midleton	7	49,539	€15,350
Skibbereen – West Cork	5	32,971	€13,600
Local Authority / Local Electoral Area	No. of Members		Candidate Spending Limit 2024 Local Elections

		Population (2022 census)	
Donegal	37	167,084	
Buncrana	5	22,618	€13,600
Carndonagh	4	17,736	€11,500
Donegal	6	27,924	€13,600
Glenties	6	25,152	€13,600
Letterkenny	7	32,266	€13,600
Lifford-Stranorlar	6	26,863	€13,600
Milford	3	14,525	€11,500
Dublin City	63	592,713	
Artane-Whitehall	6	52,137	€15,350
Ballyfermot-Drimnagh	5	48,563	€15,350
Ballymun-Finglas	6	56,305	€15,350
Cabra-Glasnevin	7	63,073	€15,350
Clontarf	6	56,957	€15,350
Donaghmede	5	47,080	€15,350
Kimmage-Rathmines	6	59,788	€15,350
North Inner City	7	74,708	€15,350
Pembroke	5	45,663	€15,350
South East Inner City	5	43,586	€15,350
South West Inner City	5	44,853	€15,350
Dún Laoghaire-Rathdown	40	233,860	
Blackrock	6	34,280	€13,600
Dundrum	7	31,861	€13,600
Dun Laoghaire	7	46,603	€15,350
Glencullen-Sandyford	7	48,568	€15,350
Killiney-Shankill	7	39,352	€15,350
Stillorgan	6	33,196	€13,600
Fingal	40	330,506	
Balbriggan	5	40,476	€15,350
Blanchardstown-Mulhuddart	5	40,022	€15,350
Castleknock	6	47,149	€15,350
Howth-Malahide	7	69,960	€15,350
Ongar	5	43,905	€15,350
Local Authority / Local Electoral Area	No. of Members		Candidate Spending Limit 2024 Local Elections

		Population (2022 census)	
Rush-Lusk	5	40,255	€15,350
Swords	7	48,739	€15,350
Galway City	18	84,414	
Galway City Central	6	29,705	€13,600
Galway City East	6	28,091	€13,600
Galway City West	6	26,618	€13,600
Galway County	39	193,323	
Athenry-Oranmore	7	35,105	€15,350
Ballinasloe	6	29,855	€13,600
Conamara North	4	18,053	€13,600
Conamara South	5	23,345	€13,600
Gort-Kinvara	5	25,923	€13,600
Loughrea	5	25,498	€13,600
Tuam	7	35,544	€15,350
Kerry	33	156,458	
An Daingean	3	14,971	€11,500
Castleisland	4	18,033	€13,600
Kenmare	6	27,161	€13,600
Killarney	7	31,086	€13,600
Listowel	6	29,285	€13,600
Tralee	7	35,922	€15,350
Kildare	40	247,774	
Athy	5	28,641	€13,600
Celbridge	4	22,718	€13,600
Clane	5	31,210	€13,600
Kildare	5	29,759	€13,600
Leixlip	3	16,755	€11,500
Maynooth	5	35,202	€15,350
Naas	7	46,011	€15,350
Newbridge	6	37,478	€15,350
Local Authority / Local Electoral Area	No. of Members		Candidate Spending Limit 2024 Local Elections

		Population (2022 census)	
Kilkenny	24	104,160	
Callan-Thomastown	6	26,818	€13,600
Castlecomer	6	24,863	€13,600
Kilkenny	7	29,653	€13,600
Piltown	5	22,826	€13,600
Laois	19	91,877	
Borris-in-Ossory - Mountmellick	6	26,452	€13,600
Graigucullen - Portarlington	6	30,822	€13,600
Portlaoise	7	34,603	€13,600
Leitrim	18	35,199	
Ballinamore	6	10,879	€11,500
Carrick-On-Shannon	6	12,634	€11,500
Manorhamilton	6	11,686	€11,500
Limerick City and County	40	209,536	
Adare - Rathkeale	6	29,311	€13,600
Cappamore - Kilmallock	7	36,500	€15,350
Limerick City East	7	39,653	€15,350
Limerick City North	7	36,385	€15,350
Limerick City West	7	38,654	€15,350
Newcastlewest	6	29,033	€13,600
Longford	18	46,751	
Ballymahon	6	17,922	€11,500
Granard	5	11,500	€11,500
Longford	7	17,329	€11,500
Louth	29	139,703	
Ardee	6	27,034	€13,600
Drogheda Rural	4	19,845	€13,600
Local Authority / Local Electoral Area	No. of Members	Population	Candidate Spending Limit 2024 Local Elections

		(2022 census)	
Drogheda Urban	6	28,537	€13,600
Dundalk-Carlingford	6	26,092	€13,600
Dundalk South	7	38,195	€15,350
Mayo	30	137,970	
Ballina	6	25,858	€13,600
Belmullet	3	12,683	€11,500
Castlebar	7	32,080	€13,600
Claremorris	6	29,336	€13,600
Swinford	4	18,066	€13,600
Westport	4	19,947	€13,600
Meath	40	220,826	
Ashbourne	6	33,516	€13,600
Kells	7	34,575	€13,600
Laytown-Bettystown	7	40,660	€15,350
Navan	7	39,294	€15,350
Ratoath	7	39,326	€15,350
Trim	6	33,455	€13,600
Monaghan	18	65,288	
Ballybay-Clones	5	18,421	€13,600
Carrickmacross-Castleblayney	6	23,469	€13,600
Monaghan	7	23,398	€13,600
Offaly	19	83,150	
Birr	6	27,004	€13,600
Edenderry	6	25,188	€13,600
Tullamore	7	30,958	€13,600
Roscommon	18	70,259	
Athlone	6	21,130	€13,600
Boyle	6	24,421	€13,600
Roscommon	6	24,708	€13,600
Local Authority / Local Electoral Area	No. of Members	Population	Candidate Spending Limit 2024 Local Elections

		(2022 census)	
Sligo County	18	70,198	
Ballymote-Tubbercurry	7	28,449	€13,600
Sligo-Drumcliff	5	18,817	€13,600
Sligo-Strandhill	6	22,932	€13,600
South Dublin	40	301,075	
Clondalkin	7	52,878	€15,350
Firhouse-Bohernabreena	5	37,643	€15,350
Lucan	5	55,785	€15,350
Palmerstown-Fonthill	5	22,142	€13,600
Rathfarnham-Templeogue	7	52,805	€15,350
Tallaght Central	6	36,178	€15,350
Tallaght South	5	43,644	€15,350
Tipperary	40	167,895	
Cahir	4	15,387	€11,500
Carrick-On-Suir	5	20,191	€13,600
Cashel-Tipperary	7	29,145	€13,600
Clonmel	6	25,003	€13,600
Nenagh	5	23,354	€13,600
Newport	4	17,525	€11,500
Roscrea-Templemore	4	17,310	€11,500
Thurles	5	19,980	€13,600
Waterford City and County	32	127,363	
Dungarvan	6	22,335	€13,600
Lismore	3	11,403	€11,500
Portlaw-Kilmacthomas	5	18,414	€13,600
Tramore-Waterford City West	6	24,803	€13,600
Waterford City East	6	24,397	€13,600
Waterford City South	6	26,011	€13,600
Westmeath	20	96,221	
Athlone	5	24,308	€13,600
Local Authority / Local Electoral Area	No. of Members	Population (2022 census)	Candidate Spending Limit 2024 Local Elections

Kinnegad	5	23,368	€13,600
Moate	4	20,385	€13,600
Mullingar	6	28,160	€13,600
Wexford	34	163,919	
Enniscorthy	6	29,314	€13,600
Gorey	6	31,140	€13,600
Rosslare	5	23,573	€13,600
Kilmuckridge	4	18,399	€13,600
New Ross	6	29,946	€13,600
Wexford	7	31,547	€13,600
Wicklow	32	155,851	
Arklow	6	27,866	€13,600
Baltinglass	6	28,041	€13,600
Bray East	4	17,728	€11,500
Bray West	4	19,144	€13,600
Greystones	6	30,479	€13,600
Wicklow	6	32,593	€13,600