



1 March 2024

Circular Letter: F.05/24

**Re: 31 March 2024 deadline for the reporting of political donations by third parties**

**1. Summary**

You are reminded that 31 March is the annual deadline for the reporting of political donations received in the previous year by third parties. The reporting requirements due by 31 March 2024 are unchanged from those that applied in 2023. These reporting requirements were originally set out in circular letter F.10/13 which issued to local authorities on 16 October 2013. A copy of that circular and the accompanying draft guidelines for third parties (which include relevant forms to be completed) are attached for information and reference.

**2. 31 March 2024 deadline for the reporting of political donations by third parties**

A third party that receives a monetary donation in excess of €100 is required to register with their local authority, to open a political donations account and to submit a statement from a financial institution with a certificate and statutory declaration to their local authority not later than 31 March in each year.

Section 18(6) of the *Local Elections (Disclosure of Donations and Expenditure) Act 1999* provides that a local authority shall draw up and publish guidelines to assist persons to comply with the Act's provisions. To support local authorities in meeting this responsibility the *Draft Guidelines for Third Parties concerning Donations*, which were first enclosed with Circular F.10.13, are included with this circular as has been indicated in paragraph 1.

It is advised that these guidelines be sent by each local authority to any third parties that are registered with the local authority, and made available to prospective or new third parties. This guidance document is identified as being in 'draft' form to enable each local authority to issue the guidelines under its own name. The term 'draft' does not reflect on the content of the document, which should not be subject to substantive change before being issued.

### **3. Further information**

If you have further queries, or require any assistance in dealing with the issues addressed in this circular, please contact the undersigned.

A handwritten signature in black ink that reads "Paris Beausang". The signature is written in a cursive style with a long, sweeping underline.

Paris Beausang

Franchise Section

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To each:       Chief Executive  
                  Director of Services for Corporate Affairs