

**ELECTIONS ACT**  
**S.Y. 2004, Chapter 9**

**PART 6**

**FINANCIAL PROVISIONS FOR CANDIDATES AND REGISTERED POLITICAL PARTIES**

**Definitions**

**370.** In this Part,

“contribution” means contributions made by the same contributor during a calendar year or an electoral period to a candidate or a registered political party for Yukon political purposes and includes cash, negotiable instruments, goods, services, and discounts off the usual price of goods and services, but does not include volunteer labour or membership fees in a registered political party;

“contribution in kind” means a contribution in a form other than cash or negotiable instruments;

“receipt” means a receipt issued under this Part;

“unincorporated group” means any contributor, other than an individual, that is not incorporated or registered under Yukon legislation.

**Valuation of contributions in kind**

**371.** For the purposes of this Part, contributions in kind shall be valued at their fair market value as of the time when they are made.

**Anonymous contributions**

**372.(1)** A candidate or registered political party shall not accept any anonymous contributions.

(2) Where an anonymous contribution in cash or negotiable instruments is received by a candidate or registered political party, it shall immediately be remitted to the chief electoral officer and paid into the Yukon Consolidated Revenue Fund.

(3) Where an anonymous contribution in kind is received by a candidate or registered political party, it shall be immediately delivered to the chief electoral officer who shall

(a) donate it to a non-profit group, or

(b) dispose of it in any other manner the chief electoral officer considers appropriate, and pay the proceeds of the disposition, if any, into the Yukon Consolidated Revenue Fund.

(4) Despite subsections (1) to (3), donations contributed to a candidate or a registered political party at a meeting or rally held for political purposes are deemed not to be anonymous contributions but shall be reported in the election revenue return pursuant to section 388.

**Contributions by trade unions, political parties and other unincorporated groups**

**373.(1)** A candidate or registered political party shall not accept a contribution of more than \$50 from an unincorporated group unless it is accompanied by a statement disclosing

(a) in the case of a contribution by a trade union or political party, the name and address of the trade union or political party, or

(b) in the case of a contribution by an unincorporated group other than a trade union or political party, the name and address of an individual who is a principal of the unincorporated group, and

the name and address of and the amount contributed by each contributor of more than \$250 to the total contribution, or indicating that there are no contributors of more than \$250 if that is the case.

(2) Where a contributor of more than \$50 to the total contribution under subsection (1) is an unincorporated group, it shall provide a separate statement satisfying the requirements of subsection (1).

(3) Contributions which result from a collection by a trade union or political party from its members are considered to be contributions from the trade union or political party and shall be identified as such for the purposes of this section.

(4) A contribution of more than \$50 from an unincorporated group shall be deemed to be an anonymous contribution to which section 372 applies if it is not accompanied by the statements required by this section.

## **CONTRIBUTIONS TO REGISTERED POLITICAL PARTIES**

### **Receipts must be issued**

**374.**(1) A registered political party shall issue a receipt in the form provided by the chief electoral officer to a single contributor for the total contribution in cash or negotiable instruments received from that person

- (a) in a calendar year, or
- (b) during an election campaign.

(2) A receipt shall not be issued for any part of a contribution in respect of which the contributor receives in return, or ought reasonably to expect to receive in return, equivalent value in cash, negotiable instruments, goods, services or otherwise from or on behalf of the registered political party.

### **Receipt forms to be provided by chief electoral officer**

**375.**(1) The chief electoral officer shall, on the request of an official of a registered political party, provide receipt forms for issuance to contributors.

(2) No receipt form shall be issued by or on behalf of a registered political party in purported compliance with this Part other than one originally obtained from the chief electoral officer under subsection (1).

### **Who may issue receipts**

**376.**(1) Receipts for contributions to a registered political party shall be issued by officials of the party authorized for that purpose by the leader of the party.

(2) The authorization of a person to issue receipts under subsection (1) and the revocation of such an authorization are not effective until notice in writing is received by the chief electoral officer.

### **How receipts are to be completed**

**377.** Every receipt issued by an official of a registered political party shall show

- (a) the full name of the registered political party;

(b) the name of the official;

(c) the date on which the receipt was issued;

(d) the date on which the contribution was received, except for a contribution from a single contributor who made more than one contribution, in which case the date the last contribution was received shall be shown;

(e) where the contributor is an individual, the name and address of the individual, including the first name or initials;

(f) where the contributor is an unincorporated group, the name and address of the unincorporated group;

(g) where the contributor is a trade union or political party, the name and address of the contributor;

(h) the amount of the contribution; and

(i) the signature of the official.

## **CONTRIBUTIONS TO CANDIDATES**

### **Receipts must be issued**

**378.**(1) A receipt in the form provided by the chief electoral officer shall be issued for the total contribution in cash or negotiable instruments received by a candidate from a single contributor during an election campaign.

(2) A receipt shall not be issued with respect to any part of a contribution in respect of which the contributor receives in return, or ought reasonably to expect to receive in return, equivalent value in cash, negotiable instruments, goods, services or otherwise from or on behalf of the candidate.

### **Receipt forms to be provided by chief electoral officer**

**379.**(1) The chief electoral officer shall, on the request of the official agent of a candidate, provide receipt forms to be issued to contributors.

(2) No receipt form shall be issued by or on behalf of a candidate in purported compliance with this Part other than one originally obtained from the chief electoral officer under subsection (1).

### **Who may issue receipts**

**380.**(1) Receipts for contributions to a candidate shall be issued by the candidate's official agent.

(2) Receipts may be issued by the official agent of a candidate up to 30 days after the date of the return to the writ except that in the event of a candidate's withdrawal or death, receipts shall be issued by the official agent for contributions received up to the date of the candidate's withdrawal or death.

(3) Subject to subsection (2), the official agent of a candidate may issue receipts for contributions received before the issue of the writ.

### **How receipts are to be completed**

**381.** Every receipt issued by the official agent of a candidate shall show

(a) the name of the candidate;

- (b) the name and address of the official agent;
- (c) the date on which the receipt was issued;
- (d) the date on which the contribution was received, except for a contribution from a contributor who made more than one contribution, in which case the date the last contribution was received shall be shown;
- (e) where the contributor is an individual, the name and address of the individual, including the first name or initials;
- (f) where the contributor is an unincorporated group, the name and address of the unincorporated group;
- (g) where the contributor is a trade union or political party, the name and address of the contributor;
- (h) the amount of the contribution; and
- (i) the signature of the official agent.

### **ANNUAL REVENUE RETURN**

#### **Time for filing**

**382.** A registered political party shall, on or before the last day of March in each year, file an annual revenue return with the chief electoral officer.

#### **Contents of return**

**383.(1)** An annual revenue return shall set out the following information for the preceding calendar year with respect only to contributions received in the form of cash or negotiable instruments:

- (a) the total amount of all contributions;
  - (b) the number and total amount of all contributions of more than \$250, and the name and address of and amount contributed by each contributor of more than \$250;
  - (c) the number and total amount of all contributions of more than \$50 but not more than \$250;
  - (d) the number and total amount of all contributions of \$50 or less.
- (2) Where a contribution of more than \$50 in the form of cash or negotiable instruments during the year is made by an unincorporated group, the annual revenue return shall include
- (a) the names and addresses required by subsection 373(1); and
  - (b) the names, addresses and statements required by subsection 373(2).

(3) An annual revenue return filed by a registered political party shall identify any revenues in the form of cash or negotiable instruments that are also included in an election revenue return.

#### **Copies of receipts**

**384.** A registered political party shall file with its annual revenue return the duplicate copies of all receipts issued during the year, including the receipts filed with an election revenue return and any unused receipt forms, or an affidavit to account for missing receipt forms.

## **ELECTION REVENUE RETURN**

### **Time for filing**

**385.**(1) Every registered political party and every candidate shall, within 90 days after the return to the writ, file with the chief electoral officer an election revenue return setting out the information required by sections 386 to 390 with respect to revenues received during the election period or within 30 days after the return to the writ.

(2) An election revenue return filed by a candidate shall include revenues received before the issue of the writ for which receipts have been issued, and sections 386 to 390 apply to such revenues as if they were contributions received during the election period.

(3) In the event of the withdrawal or death of a candidate, an election revenue return shall be filed within 90 days of the date of the candidate's withdrawal or death.

(4) A registered political party or candidate may apply to the chief electoral officer for an extension of the time for filing the return.

### **Contributions of cash and negotiable instruments**

**386.** With respect to contributions received in the form of cash or negotiable instruments, the election revenue return shall set out the following information

- (a) the total amount of all contributions;
- (b) the number and total amount of all contributions of more than \$250;
- (c) the number and total amount of all contributions of more than \$50 but not more than \$250;
- (d) the number and total amount of all contributions of \$50 or less.

### **Contributions in kind**

**387.** With respect to contributions in kind, an election revenue return shall set out the following information

- (a) the total value of all contributions in kind;
- (b) the number and total value of all contributions in kind valued at more than \$50;
- (c) the total value of all contributions in kind valued at \$50 or less.

### **Revenue from other sources**

**388.**(1) An election revenue return shall set out the total amount of revenues from sources other than contributions including, for each fundraising activity or other source, the amount of profit.

(2) An election revenue return filed by a candidate shall identify any revenues received

- (a) from a registered political party, or
- (b) by a registered political party on behalf of the candidate.

(3) An election revenue return filed by a registered political party shall identify any revenues received

- (a) in the name of a candidate endorsed by the registered political party, or

(b) from a candidate endorsed by the registered political party for expenses for notices and advertising pursuant to subsection 326(1) paid by the registered political party on behalf of the candidate.

(4) An election revenue return shall report the amount of anonymous contributions in cash and negotiable instruments or the value of contributions in kind which were delivered to the chief electoral officer pursuant to subsections 372 (2) or (3).

### **Information about contributors**

**389.(1)** An election revenue return shall set out

(a) for each contribution of cash or negotiable instruments over \$250 listed pursuant to paragraph 386(b), the name and address of the contributor and the amount contributed, and

(b) for each contribution in kind with a value over \$50 listed pursuant to paragraph 387(b), the name and address of the contributor, a description of the contribution, and its fair market value.

(2) Where a contribution of a total amount of more than \$50 in any form is made by an unincorporated group, the election revenue return shall set out

(a) the names and addresses required by subsection 373(1), and

(b) the names, addresses or statements required by subsection 373(2).

### **Copies of receipts**

**390.** A registered political party or candidate shall file with the election revenue return

(a) the duplicate copies of all receipts issued during the election period or within 30 days after the return to the writ,

(b) any unused receipt forms, and

(c) if any receipt forms are missing, an affidavit to account for these.

## **ELECTION EXPENSES RETURN**

### **Time for filing**

**391.(1)** Subject to subsection (2), every registered political party and every candidate shall, within 90 days after the return to the writ, file an election expenses return with the chief electoral officer.

(2) Every candidate who pays a claim under section 406 shall forthwith file an addendum to the election expenses return with the chief electoral officer.

(3) In the event of a candidate's withdrawal or death, the election expenses return shall be filed within 90 days of the date of the candidate's withdrawal or death.

(4) A registered political party or candidate may apply to the chief electoral officer for an extension of the time for filing the election expenses return.

### **Contents of return**

**392. (1)** An election expenses return shall set out the fair market value of goods and services used during the election period as follows

(a) electronic and print media, including all design, production, placement and distribution costs for advertising, literature and signs and other similar expenses;

(b) office and administration, including rent, supplies, telecommunications, equipment rental and insurance and other similar expenses;

(c) personnel, including staff salaries, per diems, honoraria, workers' compensation premiums, transportation, accommodation and other similar expenses;

(d) election travel, including gas or mileage, vehicle rental, flights, accommodation, meals and other similar expenses;

(e) any other costs, such as candidate stipends.

(2) A registered political party's election expenses return shall identify expenses for notices and advertising pursuant to paragraph (1)(a) and subsection 326(1) that are paid by the registered political party on behalf of each candidate.

(3) A candidate's election expenses return shall identify expenses for notices and advertising pursuant to paragraph (1)(a) and subsection 326(1) that are paid by a registered political party on behalf of a candidate.

### **Rules for completing return**

**393.** The following rules apply to the completion of an election expenses return

(a) goods and services used in the election period shall be included whether purchased or received as a contribution and, if purchased, regardless of when payment is made or due;

(b) goods used in previous elections shall not be included;

(c) goods and services shall be valued at the amount, if any, that is paid;

(d) a candidate's nomination deposit is not an expense.

### **ELECTION FINANCING RETURN**

#### **Time for filing**

**394.** (1) Every registered political party and every candidate shall, within 90 days after the return to the writ, file an election financing return with the chief electoral officer.

(2) In the event of a candidate's withdrawal or death, an election financing return on behalf of the candidate shall be filed within 90 days of the candidate's withdrawal or death.

(3) A registered political party or candidate may apply to the chief electoral officer for an extension of time for filing the return.

#### **Contents of return**

**395.**(1) An election financing return shall set out the following information:

(a) total revenues of cash and negotiable instruments, as reported in the election revenue return;

(b) total expenses, as reported in the election expenses return;

(c) the surplus or deficit for the election;

(d) total value of contributions in kind as reported in the election revenue return;

(e) total campaign value, being the sum of the total expenses and total contributions in kind.

(2) Where a deficit is reported under paragraph (1)(c), the election financing report shall set out the names and addresses of all debt holders to whom payment is owed, and the amount of each debt.

(3) Where a candidate was endorsed by a registered political party in an election, the candidate's surplus funds shall be paid to the registered political party and proof of the payment made to the registered political party shall accompany the election financing return.

(4) Where a candidate was not endorsed by a registered political party in an election, the candidate's surplus funds shall be remitted to the chief electoral officer, who shall pay them into the Yukon Consolidated Revenue Fund.

## **MISCELLANEOUS**

### **Public disclosure**

**396.**(1) Returns filed by candidates and registered political parties under this Part shall be kept available for public inspection during normal business hours by the chief electoral officer.

(2) The chief electoral officer shall ensure that the names and addresses of contributors of cash or negotiable instruments of \$250 or less, contributors of contributions in kind valued at \$50 or less, or unincorporated groups contributing \$50 or less are not disclosed to persons inspecting returns under subsection (1).

(3) The chief electoral officer shall not permit access to the duplicates of receipts received from officials and official agents to any person except the assistant chief electoral officer or an authorized representative of Revenue Canada.

### **Retention of duplicate receipts**

**397.** The chief electoral officer shall retain the duplicates of receipts received from officials and official agents until the expiration of six years after the end of the taxation year to which they relate.

### **Reports by the chief electoral officer**

**398.**(1) The chief electoral officer may report to the Legislative Assembly respecting

- (a) the information contained in returns filed by registered political parties or candidates,
- (b) anonymous contributions, or
- (c) any other matter under this Part.

(2) The chief electoral officer may include in any report under paragraph (1)(a) the names of contributors over \$250 and any debt holders.

### **Completion and verification of returns**

**399.**(1) Returns to be filed by registered political parties under this Part shall be completed, signed and filed by an official of the party.

(2) Returns to be filed by a candidate under this Part shall be completed, signed and filed by the candidate's official agent, but if the official agent fails to do so, they shall be completed, signed and filed by the candidate.

(3) A person who signs a return pursuant to subsection (1) or (2) verifies that the person has checked all the records relevant to the completion of the return, and that the information set out in the return is complete and correct to the best of the person's knowledge.



## **Enforcement**

**399.1.(1)** The chief electoral officer may issue directions to officials or official agents to enforce the requirements of this Part.

(2) A compliance order pursuant to Part 4 may be issued to a registered political party or a candidate who fails to fulfill the requirements of this Part.

## **Form of returns and receipts**

**400.(1)** Returns filed by candidates and registered political parties under this Part shall be in the prescribed form.

(2) Receipts provided to officials of registered political parties and official agents of candidates under this Part shall be in the prescribed form.

## **Records and books of account**

**401.(1)** A registered political party shall keep copies of receipts, records and books of account sufficient to enable the amounts contributed to the party to be verified by Revenue Canada at the address provided to the chief electoral officer.

(2) The official agent of a candidate shall keep copies of receipts, records and books of account sufficient to enable the amounts contributed to the candidate to be verified by Revenue Canada at the address provided to the chief electoral officer.

## **Validity of receipts for tax purposes**

**402.(1)** A receipt that does not comply with this Part or that is issued otherwise than as authorized by this Part is void for the purposes of the *Income Tax Act*.

(2) A receipt issued on behalf of a registered political party or candidate does not subsequently lose its validity by reason of the deregistration of the party or the withdrawal or death of the candidate.

(3) Only a receipt issued for a contribution of cash or a negotiable instrument may be used for income tax credit purposes.

## **Pledges are void**

**403.** An agreement that, in return for a contribution, limits a candidate's freedom of action in the Legislative Assembly if elected, is void.

## **Payment by official agent**

**404.(1)** No payment shall be made by or on behalf of a candidate for or in respect of an election otherwise than by the candidate's official agent.

(2) Where there is no official agent, a claim may be sent to the candidate, but no such claim shall be paid except with the approval of the chief electoral officer.

(3) Payments prohibited under subsection (1) include the following

- (a) payments made as an advance, loan or deposit;
- (b) payments made in anticipation of an election;
- (c) payments made during or after an election.

(4) Despite subsection (1), a registered political party may make a payment on behalf of a candidate for notices and advertising endorsing the candidate at an election that are authorized by paragraph 392(1)(a).

### **Payments by candidate for personal expenses**

**405.**(1) Despite section 404, payments relating to the personal expenses of a candidate may lawfully be made by the candidate.

(2) The onus is upon the candidate to show that expenses paid by the candidate were personal expenses and were not in excess of what is ordinarily paid.

### **Time limit for claims**

**406.**(1) Unless a person who has a claim against a candidate sends it to the official agent within 60 days after the return to the writ, the right to recover the claim is barred, subject to subsection (2).

(2) If the person who has a claim against the candidate dies within 60 days of the return to the writ, unless the person's legal representative sends the claim within one month after probate or administration has been obtained, the right to recover the claim is barred.

(3) Despite subsections (1) and (2), any claim that would have been payable if sent in time may be paid by the candidate after that time if the claim is approved by the chief electoral officer.

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