



5 June 2026

Circular Letter: F.04/26

**Re: Local Elections (Disclosure of Donations and Expenditure) Act 1999
(Variation of Monetary Amounts) Order 2026 (S.I. No. 234 of 2026)**

I am directed by the Minister for Housing, Local Government and Heritage to refer to the making of the Local Elections (Disclosure of Donations and Expenditure) Act 1999 (Variation of Monetary Amounts) Order 2026 (S.I. No. 234 of 2026) and the implications arising for local authority members and candidates at future local elections. A copy of S.I. No. 234 of 2026 is attached for information.

1. Introduction

The Local Elections (Disclosure of Donations and Expenditure) Act 1999 (as amended) provides the statutory framework for political donations at local elections and for local authority members as well as setting out the regulatory regime for a broad range of inter-related issues such as the establishment of local election expenditure limits; the disclosure of local election expenditure; the setting of limits on permissible donations; the prohibition of certain donations; the disclosure of donations; and the registration of third parties who accept donations given for political purposes which exceed €100.

Part IVA of the Act sets out the permissible donation limits and reporting thresholds that apply to candidates standing at local elections as well as to serving local authority members. The permissible donation limits and reporting thresholds in Part IVA of the Act were last amended by the Electoral (Amendment) (Political Funding) Act 2012.

Under section 19C(1) of the Act, the Minister has the power to vary any or all of the current amounts with reference to changes in inflation as represented by the Consumer Price Index.

2. Revisions to the permissible donation limits and reporting thresholds

Since the enactment of the Electoral (Amendment) (Political Funding) Act 2012, the data shows that inflation, as measured by the Consumer Price Index, has increased significantly (i.e. by more than 25%).

Accordingly, the Minister has decided to vary the monetary amounts set out in Part IVA of the Act and has made the Local Elections (Disclosure of Donations and Expenditure) Act 1999 (Variation of Monetary Amounts) Order 2026 (S.I. No. 234 of 2026) in this regard.

A summary of the permissible limits and donation thresholds, as revised under S.I. No. 234 of 2026, is set out in the Table below for ease of reference.

Table: Revisions to Part IVA

Section	Description	Original Amount	Revised Amount
19A	Donation threshold for a “third party”.	€100	€125
19B(i)(a)(i)	Maximum donation to a candidate.	€1,000	€1,250
19B(i)(a)(ii)	Maximum cash donation to a candidate.	€200	€250
19B(i)(b)(I)	Maximum donation to an elected member.	€1,000	€1,250
19B(i)(b)(II)	Maximum donation to a political party / third party.	€2,500	€3,100
19B(i)(b)(III)	Maximum cash donation to an elected member / political party / third party.	€200	€250
19B(3)	Maximum donation to a candidate or elected member when combined with a donation(s) received under the Electoral Act 1997 where applicable.	€1,000	€1,250

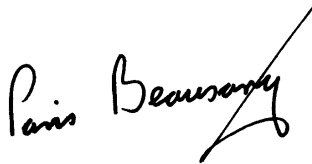
Section	Description	Original Amount	Revised Amount
19B(3)	Maximum donation to a political party or third party when combined with a donation(s) received under the Electoral Act 1997 where applicable.	€2,500	€3,100
19BB(1)(a)	Maximum corporate donation to a candidate (without registration).	€200	€250
19BB(1)(b)	Maximum corporate donation to an elected member / political party / third party (without registration).	€200	€250
19D(1)	Threshold for opening a political donations account.	€100	€125
19E(1)	Threshold for a donation statement from an elected member.	€600	€750
19F(1)	Maximum amount for an anonymous donation.	€100	€125

The revised monetary amounts set out in Part IVA of the Local Elections (Disclosure of Donations and Expenditure) Act 1999 (Variation of Monetary Amounts) Order 2026 (S.I. No. 234 of 2026) are effective on and from 28 May 2026.

A summary table setting out the revisions affecting local authority members, political parties, third parties and local election candidates is attached in the Appendix to this Circular. It is advised that this table be sent by each local authority to its elected members and, where applicable, to third parties that are registered with the local authority.

3. Further information

If you have further queries, or require any clarification in connection with the subject matter of this circular, please contact the undersigned.

A handwritten signature in black ink, reading "Paris Beausang". The signature is stylized, with a long, sweeping underline that extends to the right.

Paris Beausang
Franchise Section
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To each: Chief Executive
 Director of Services for Corporate Affairs

Appendix

Summary of the permissible limits and donation thresholds under the Local Elections (Disclosure of Donations and Expenditure) Act 1999 (Variation of Monetary Amounts) Order 2026 (S.I. No. 234 of 2026)

Section	Description	Original Amount	Revised Amount
19A	Donation threshold for a “third party”.	€100	€125
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