



**LOCAL ELECTIONS (DISCLOSURE OF DONATIONS  
AND EXPENDITURE) ACT 1999**

**Guidelines for  
Members of Local Authorities Concerning Donations**

**October 2013**



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## 1. Introduction and overview of principal amendments from previous guidelines

These guidelines update and replace the previous version circulated in November 2012. The main amendments in the revised guidelines relate to:

- Changes in the information to be provided in the donation statement submitted annually by a member of a local authority no later than January 31<sup>st</sup>. The form to be completed has been amended and is attached at Appendix 1. This new form reflects the reduction in 2013 of the threshold for the declaration of donations by an elected member, from €634.87 to **€600**, and a new requirement to include additional information on individual donations.
- The donation threshold that gives rise to a requirement on the part of an elected member to open a political donations account was reduced from €126.97 to **€100** in 2013. Consequent on this, the certificate submitted by an elected member annually to a local authority with their account statement from a financial institution has been amended and is attached at Appendix 2.

The Local Elections (Disclosure of Donations and Expenditure) Act 1999 - **'the 1999 Act'** - sets out legal requirements on the acceptance of political donations and on election expenditure that apply to local authority members, political parties, third parties and local election candidates. This Act was amended by the Electoral (Amendment) (Political Funding) Act 2012. New and revised limits and restrictions on the acceptance of donations for political purposes came into force on January 1<sup>st</sup> 2013. Revisions affecting the information that must be provided on the statement of donations submitted by a local authority member were commenced with effect from February 1<sup>st</sup> 2013. These new requirements will therefore apply to the donation statement that must be submitted by an elected member on or before January 31<sup>st</sup> 2014.

This document contains information to assist members in meeting their statutory obligations. It also contains information on prohibited donations and the opening of political donations accounts.

**THIS DOCUMENT IS FOR GUIDANCE ONLY. REFERENCE SHOULD ALSO BE MADE TO THE LOCAL ELECTIONS (DISCLOSURE OF DONATIONS AND EXPENDITURE) ACT 1999. Please refer to:**

**<http://www.irishstatutebook.ie/1999/en/act/pub/0007/index.html>**

## 2. Donation statements

Each person who, in the preceding year, was a member of a local authority is required, under section 19E of the Local Elections (Disclosure of Donations and Expenditure) Act 1999 to furnish to their local authority, not later than January 31<sup>st</sup>, a donation statement indicating whether during the preceding calendar year the member received from the same person, a donation exceeding €600 in value. This figure was reduced from €634.87 to €600 in 2013.

If a person makes more than one donation to the same member in the same year, the value of the donations must be aggregated and treated as a single donation. For each donation over €600, the value must be stated together with the name, address and a description of the person by, or on whose behalf, the donation was made.

Following amendments which came into force in 2013, the following additional information must now be provided on the donation statement:

- The date on which the donation was received;
- whether the donation was requested from the donor, and if so, the name of the person who requested the donation, and;
- whether a receipt issued to the donor in respect of the donation, and if so, the date on which the receipt issued and the name of the person who issued the receipt.

The donation statement must be accompanied by a statutory declaration that, to the best of the member's knowledge and belief, the statement is correct in every material respect and that he or she has taken all reasonable action in order to be satisfied as to its accuracy.

**The form to be used by a member of a local authority in making a donation statement has been revised to reflect the amendments that have been introduced. The statutory declaration element of the form has also been amended to reflect changes in the required format for such declarations. The revised donation statement for a member of a local authority is attached at Appendix 1. The Irish language version of the donation statement is at Agusín 1.**

**For a donation statement due to be submitted by 31<sup>st</sup> January 2014 (under section 19E of the 1999 Act) the revised version of the form and statutory declaration should be completed by each member.**

A member of the local authority has a duty to make such enquiries and maintain such records as are necessary for the purpose of furnishing the donation statement and making the statutory declaration.

The local authority is required to consider every donation statement furnished to it by members. Where the Authority finds a minor error or omission in the donation statement, it will furnish details of the error or omission to the member concerned and will notify the member that he or she has 14 days from the date of the notice in which to correct the error or make good the omission.

A copy of the statement and declaration will be furnished by the local authority to members of the authority. In addition, the authority is obliged to publish a notice in a newspaper circulating in its functional area stating that the statements can be inspected and also the names of members who have not furnished statements.

Where, following consideration by it of a donation statement, the local authority is of the opinion that a contravention of the legislation may have occurred, it is required to notify the member of the possible contravention and afford him or her 14 days to furnish any comments he or she may have. The authority will consider the comments provided by the member and, if it is still of the opinion that there may have been a contravention of the legislation it may either initiate summary proceedings against the person concerned or will furnish a report on the matter, together with any relevant documentation, to the Director of Public Prosecutions.

### **3. Donations**

#### **3.1 What is a donation under the Act?**

A donation to a member of a local authority means any contribution given for *political purposes*\* by any person, whether or not a member of a political party, to a candidate at an election or a member of a local authority, political party or third party in connection with an election, plebiscite or campaign which is accepted in whole or in part by or duly on behalf of such person and includes -

- any donation of money,
- any donation of property or goods,
- any conferring the right to use, without payment or other consideration, indefinitely or for a specified period of time, any property or goods,
- any supply of services without payment or other consideration therefor,
- any difference between the commercial price and the price charged for the purchase, acquisition or use of property or goods or the supply of any service where the price, fee or other consideration is less than the commercial price,
- in the case of a contribution made by a person in connection with an event organised for the purpose of raising funds for a candidate at an election, any proportion attributable to that contribution of the net profit, if any, deriving from the event, and
- a payment by a person on their own behalf or on behalf of one or more than one other person, of a fee or subscription for membership or continued membership of a political party.

Where a person makes more than one donation to the same member of a local authority in the same calendar year, the value of the donations must be aggregated and treated as a single donation.

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• A definition of "political purposes" is included in Appendix 3.

### 3.2 Exclusions from the definition of a donation

A donation to a member of the local authority **does not include**:

- necessary travelling expenses incurred by a candidate or as an assessor in fulfilling the nomination requirements at a local election;
- the payment by or on behalf of a candidate of an election deposit;
- expenditure on the purchase of copies of the register of electors;
- reasonable living expenses (including accommodation) of a candidate or any person or persons working on behalf of the candidate on a voluntary basis;
- any sum disbursed by any individual out of the individual's own resources for any minor (not exceeding €126.97 in any one payment) expenses lawfully incurred in relation to the election if the said sum is not repaid to the person.
- benefits derived from a service rendered by an individual, including the use of the individual's motor vehicle, on behalf of a political party or a candidate at an election, where that service is gratuitous and is not part of that individual's work carried out under a contract of employment, or where the individual is self-employed, is not in the course of the individual's business or in the practice of the individual's profession;
- benefits derived from a service rendered at an 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 use of the individual's motor vehicle, on behalf of a candidate of that party at an election, where the individual is not in receipt of any reward or benefit in kind other than his or her normal remuneration (including recoupment of expenses) in consideration of that service;
- the 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 for the purpose of promoting the interests of a political party or of a candidate at an election;
- the transmission on radio or television of a broadcast on behalf of a political party or candidate at an election (this exclusion does not cover any production, or other, costs associated with a transmission on radio or television);

- any election expenses incurred by or on behalf of a political party by a national agent or designated person, as the case may be, on behalf of a candidate authenticated by a political party at an election, other than a donation of money;
- expenses incurred in the provision of property, goods or services used at an election where such property, goods or services was or were provided in respect of a previous Presidential, Dáil, European or local election and the cost of providing such property, goods or services was included in the statement of election expenses furnished to the Standards in Public Office Commission or to a local authority in relation to the said previous election by the national agent of the political party, election agent, designated person or by the candidate, as the case may be.

#### **4. Prohibited donations**

##### **4.1 Donations over the statutory limit**

A member of a local authority may not, either directly or through an intermediary, accept a donation with a value exceeding **€1,000** from the same donor in the same calendar year.

The **€1,000** limit on donations came into force with effect from January 1<sup>st</sup> 2013. Prior to this date the limit was €2,538.47.

If a person makes more than one donation to the same member in the same year, the value of the donations must be aggregated and treated as a single donation.

If a member receives a donation with a value in excess of the limit:

- the donation must, within fourteen days of receipt, be returned by the member to the donor or, if it is a monetary donation, the part of it exceeding the limit must be returned to the donor and a written record of the return must be kept for the purpose of it being furnished to the local authority, if required by the authority, or
- the member must, within fourteen days of receipt, notify the local authority of such receipt and remit the donation or, in the case of a monetary donation, the part of it exceeding the limit or the value thereof, to the authority.

The limit referred to above does not apply to the provision by any person of a constituency office to an individual, or if more than one such office is provided to the individual, whichever one of those offices is nominated in writing by the individual.

##### **4.2 Foreign donations**

A member of a local authority must not accept a donation, of any value, from an individual (other than an Irish citizen) who resides outside the island of Ireland. Neither must a donation, of any value, be accepted from a body corporate or an

unincorporated body of persons which does not keep an office in the island of Ireland from which at least one or more of its principal activities is directed.

Notwithstanding the above, where such a donation is received:

- the member should, within 14 days, return the donation to the donor and keep a written record of the return for the purpose of its being furnished to the local authority, if required by it, or
- the member should, within 14 days, notify the local authority and remit the donation, or the value thereof, to the authority.

#### **4.3 Anonymous donations**

A member of a local authority must not accept an anonymous donation exceeding **€100** in value.

The **€100** threshold limit on anonymous donations came into force with effect from January 1<sup>st</sup> 2013. The limit before this date was €126.97.

A donation is anonymous if the name and address of the donor is not known to the member concerned. If such a donation is received, the member must notify the local authority in writing within 14 days of receipt of the donation and remit the donation, or its value, to the authority. The authority must lay a copy of each such notification received before the members of the local authority and must dispose of the donation in a manner as it determines.

#### **4.4 Donations by Intermediaries**

An intermediary is “a person who makes a donation on behalf of another person”. With effect from January 1<sup>st</sup> 2013, an intermediary must inform the recipient in writing that the donation is being made on behalf of another person and provide the name, description and postal address of the person on whose behalf the donation is being made. It is an offence for an intermediary to fail to provide this information. This provision is contained in section 19BC of the 1999 Act.

#### **4.5 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 1999 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.

#### **4.6 Cash Donations**

The maximum amount that can be accepted by a member of a local authority as a cash donation in a calendar year from the same donor is **€200**. This provision was introduced with effect from January 1<sup>st</sup> 2013.

## **5. Political donations accounts**

- 5.1** A member of a local authority, a local election candidate or a third party who receives, in any particular year, a monetary donation of more than **€100** must open and maintain an account in a financial institution in the State and must lodge that donation and any further monetary donations received, of whatever value, to that account (referred to as a political donations account). The **€100** threshold for opening a political donations account came into force with effect from January 1<sup>st</sup> 2013. The limit before this date was €126.97.
- 5.2** Not later than January 31<sup>st</sup> in each year, a member of a local authority who was required to open a political donations account must furnish to the local authority, along with the donation statement referred to in paragraph 2 (on page 5), a statement provided by the financial institution where the political donations account was opened (under section 19D of the 1999 Act). 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 in each case be accompanied by a statutory declaration that, to the best of the local authority member'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 certificate to be completed by a member of a local authority has been revised to reflect the reduced threshold applying to the opening of a political donations account. The statutory declaration element of the certificate has also been amended to reflect changes in the required format for such declarations.**

**The revised certificate to accompany a statement from a financial institution of a political donations account for a member of a local authority is attached at Appendix 2. The Irish language version of the certificate is at Agusín 2.**

**For a statement from a financial institution to be submitted by 31<sup>st</sup> January 2014 (under section 19D of the 1999 Act) the revised version of the certificate and statutory declaration should be completed by the member.**

- 5.3** The local authority will retain the statements from financial institutions and the 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.

## **6. Offences and penalties**

### **6.1** A member of the local authority will be guilty of an offence if he or she:

- fails to notify the local authority of receipt of an anonymous donation valued in excess of, €100, or fails to remit to the authority the donation or the value thereof, or
- where required, fails to notify the local authority of receipt of a donation from the same person in the same year with a value in excess of €1,000, or
- fails to remit to the local authority or return to the donor a donation, or part exceeding the limit or the value thereof, where the value of the donation received exceeds €1,000, or
- fails to notify the local authority of the acceptance of a donation over €200 from a corporate donor, where the donor has not registered with the Standards in Public Office Commission and declared that the donation has been properly approved, or does not either return the part of the corporate donation exceeding €200 to the donor or send it to the local authority concerned, or
- in the case of a cash donation, fails to remit to the local authority or return to the donor a donation, or part exceeding the limit or the value thereof, where the value of the donation received exceeds €200, or
- where required, fails to notify the local authority of receipt of a foreign donation, or fails to remit to the local authority or return to the donor a foreign donation, or
- for a donation made on behalf of another person, where the donor fails to notify the donee of the name, description and postal address of the person on whose behalf the donation is made, or

- fails to furnish a donation statement or a statutory declaration to the local authority on or before 31 January each year, or
- where required, fails to furnish to the local authority, on or before 31 January each year, a statement from a financial institution or a certificate and statutory declaration, or
- knowingly furnishes a donation statement or statutory declaration, a statement from a financial institution or a certificate and statutory declaration, which is false or misleading in any material respect.

**6.2** Proceedings for any of the above offences may only be instituted by, or with the consent of, the Director of Public Prosecutions.

A person found guilty of an offence will be liable to a fine not exceeding €1,904.61. Where the conviction is for failing to furnish the required statutory documentation to the local authority, a person will be liable to a further fine of up to €126.97 per day for every day after the conviction on which the failure continues.

Where a conviction relates to knowingly furnishing statutory documentation to the local authority which is false or misleading in any material respect, the person will be liable, on conviction on indictment, to a fine of up to €25,000 and/or up to three years in prison.

## Appendix 1 – Donation Statement Form

**Local Elections (Disclosure of Donation and Expenditure) Act 1999**

### Donation Statement by Member of a Local Authority

**(1 January .... to 31 December ....)**

<b>1. General Information</b>	
<b>Name of Member</b>	
<b>Address for correspondence</b>	
<b>Telephone number</b>	
<b>Email</b>	
<b>Fax number</b>	
<b>Political party, if any</b>	
<b>Local authority</b>	
<b>Local electoral area</b>	

### **2. Donations**

Did you receive any single donation exceeding €600 in value, or donations from the same person exceeding €600 in aggregate value, between 1 January ..... and 31 December .....

Please tick (✓) one box only:    Yes                          No

### 3. Details of each Donation

(1) Value of Donation (€)	(2) Name and Address Of Donor	(3) Nature of Donation <sup>1</sup>	(4) Description of Donor <sup>2</sup>	(5) The date on which the donation was received	(6) If the donation was requested from the Donor, what is the name and postal address of the person who requested the donation	(7) Was a receipt issued to the Donor in respect of the donation?  If yes, provide the date on which the receipt issued and the name of the person who issued the receipt

<sup>1</sup> For example, cash/cheque, use of property, services, etc.

<sup>2</sup> For example, family member, friend, company, political party, etc.

## 4. Statutory Declaration

I (name) ..... 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 .....

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

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, Equality and Defence

or

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

at..... [place of signature]

this.....day of .....[date]

.....

[signature of witness]

**Please note that a witness must belong to one of the following categories: Commissioner for Oaths / Notary Public / Peace Commissioner / Practicing Solicitor.**

### **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 – Certificate for a Statement of a Political Donations Account**

**LOCAL ELECTIONS (DISCLOSURE OF DONATIONS AND EXPENDITURE) ACT 1999**

**CERTIFICATE TO ACCOMPANY STATEMENT  
FROM A FINANCIAL INSTITUTION OF A POLITICAL DONATIONS ACCOUNT  
FROM A MEMBER OF A LOCAL AUTHORITY**

**THIS CERTIFICATE IS NOT FOR PUBLIC DISPLAY**

<b>Name of Member</b>	
<b>Address</b>	
<b>Local authority</b>	

I hereby declare that a donation for political purposes exceeding €100 and subsequent donations received by me during the year ..... (insert year) were lodged to the following political donations account, a statement of the account for which is attached, and that all amounts debited (excluding charges by the institution) were used for political purposes.

<b>Account Number</b>	
<b>Financial Institution address</b>	
<b>Date account opened</b>	

Signed: \_\_\_\_\_ Date: \_\_\_\_\_

## Statutory Declaration

I (name) ..... 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 .....

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

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, Equality and Defence

or

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

at..... [place of signature]

this.....day of .....[date]

.....

[signature of witness]

**Please note that a witness must belong to one of the following categories: Commissioner for Oaths / Notary Public / Peace Commissioner / Practicing Solicitor.**

### **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 3 - Definitions**

The following is a selection of definitions from the legislation which should be helpful in reading the guidelines. The definition of what constitutes a donation is given in section 2, pages 7 to 9.

**“account”** means an account in an institution in the State for the purpose of crediting and debiting money received in respect of donations;

**“institution”** means:

- the holder of a licence under section 9 of the Central Bank Act 1971;
- a building society;
- a trustee savings bank;
- ACC Bank plc;
- An Post; or
- a person authorised in accordance with the European Communities (Licensing and Supervision of Credit Institutions) Regulations, 1992 (S.I. No. 395 of 1992) to carry on a business in the State.

**NOTE:** A credit union is not an institution for the purposes of the legislation.

**“local political matter”** means a matter relating to the policy or policies or functions of a local authority or other statutory body in which are vested functions in relation to local government;

**"political party"** means a party registered in the Register of Political Parties in accordance with Part III of the Electoral Act of 1992, as a party organised to contest a local election;

**"person"** is defined as meaning:

- an individual;
- a body corporate (a body corporate and any of its subsidiaries shall be deemed to be one person);
- an unincorporated body of persons.

**“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

## Agusín 1 - Ráiteas Síntiús ó Chomhalta Údaráis Áitiúil

An tAcht um Thoghcháin Áitiúla (Síntiús agus Caiteachas a Nochtadh) 1999

### Ráiteas Síntiús ó Chomhalta d'Údarás Áitiúil

(1 Eanáir .... go 31 Nollaig ....)

<b>1. Faisnéis Ghinearálta</b>	
<b>Ainm an Chomhalta</b>	
<b>Seoladh le haghaidh comhfhreagrais</b>	
<b>Uimhir theileafóin</b>	
<b>Ríomhphoist</b>	
<b>Uimhir facs</b>	
<b>Páirtí polaitíochta, más ann</b>	
<b>Údarás áitiúil</b>	
<b>Toghlímistéar áitiúil</b>	

### **2. Síntiús**

An bhfuair tú aon síntiús aonair ar mó ná €600 a luach, nó an bhfuair tú síntiús ón duine céanna ar mó a luach comhiomlán ná €600, idir an 1 Eanáir ..... agus an 31 Nollaig .....

Cuir tic (✓) in aon bhosca amháin: Fuair

Ní bhFuair

### 3. Mionsonraí faoi Gach Síntiús Ar Leith

(1) Luach an tSíntiúis (€)	(2) Ainm agus Seoladh an tSíntiúsóra	(3) An Cineál Síntiúis <sup>1</sup>	(4) Tuairisc an tSíntiúsóra <sup>2</sup>	(5) An dáta a bhfuarthas an síntiús	(6) Má iarradh an síntiús ar an Síntiúsóir, cad é ainm agus seoladh poist an duine a d'iarr an síntiús	(7) Ar eisíodh admháil chuig an Síntiúsóir i leith an tsíntiúis?  Má eisíodh, tabhair an dáta ar eisíodh an admháil agus ainm an duine a d'eisigh an admháil.

<sup>1</sup> Mar shampla, airgead tirim/seic, úsáid maoinne, seirbhísí etc.

<sup>2</sup> Mar shampla, duine den teaghlach, cara, cuideachta, páirtí polaitíochta, etc.

## 4. Dearbhú Reachtúil

Déanaimse (ainm) ..... a dhearbhú go sollúnta agus go macánta go bhfuil an ráiteas thuas ceart i ngach ponc ábhartha, de réir mar is fearr is eol dom agus mar a chreidim, agus go ndearna mé gach gníomh réasúnach chun bheith deimhin de go bhfuil sé cruinn. Déanaim an dearbhú reachtúil seo á chreidiúint go coinsiasach é a bheith fíor agus de bhua an Achta i dtaobh Dearbhuithe Reachtúla 1938.

Síniú: .....

Arna dhearbhú i m'fhianaise [*ainm i gceannlitreacha*] ..... , [nótaire poiblí] [coimisinéir mionnaí] [feidhmeannach síochána] [aturnae cleachtach], ag ..... [ainm an chomhalta den údarás áitiúil]

a bhfuil aithne pearsanta agam air/uirthi,

nó

ar chuir ..... , a bhfuil aithne phearsanta agam air/uirthi, in aithne dom é/í  
nó

ar suíodh a chéannacht/céannacht dom sula ndearnadh an Dearbhú trí cheann de na doiciméid seo a leanas a thabhairt ar aird dom:

pas uimh. .... [*uimhir an phas*] arna eisiúint an ..... [*an dáta eisiúna*] ag údarás  
.....[*an stát a d'eisigh*], ar údarás é atá aitheanta ag Rialtas na hÉireann]

nó

cárta aitheantais náisiúnta uimh. .... [*uimhir an chárta aitheantais náisiúnta*] arna eisiúint an  
..... [*an dáta eisiúna*] ag údarás ..... [*an stát a d'eisigh*] ar Ballstát de chuid an AE  
é, ag údarás Chónaidhm na hEilvéise nó ag údarás Páirtí Chonarthaigh i gComhaontú LEE]

nó

Pas Eachtrannaigh uimh. .... (*doiciméad atá comhionann le pas*) [*uimhir an phas*] arna  
eisiúint an ..... [*an dáta eisiúna*] ag údarás .....[*an stát a d'eisigh*], ar  
údarás é atá aitheanta ag Rialtas na hÉireann]

nó

doiciméad taistil dídeanaí uimh. .... [*uimhir an doiciméid*] arna eisiúint an ..... [*an dáta eisiúna*]  
ag an Aire Dlí agus Cirt, Comhionannais agus Cosanta

nó

doiciméad taistil (seachas doiciméad taistil dídeanaí) ..... [*uimhir an doiciméid*] arna eisiúint  
an ..... [*an dáta eisiúna*] ag an Aire Dlí agus Cirt, Comhionannais agus Cosanta

i/in/sa/san ..... [*áit an tsíniú*]

an ..... ú lá seo de ..... [*dáta*]

.....  
[*síniú an fhinné*]

**Tabhair do d'aire, le do thoil, nach mór don fhinné a bheith cáilithe chun gníomhú mar bhall de cheann de na haicmí seo a leanas: Coimisinéir Mionnaí / Nótaire Poiblí / Feidhmeannach Síochána / Aturnae Cleachtach.**

### PIONÓIS

Aon duine a dhéanfaidh dearbhú reachtúil atá, go bhfios dó nó di, bréagach nó míthreorach, dlífear, ar é nó í a chiontú, fíneáil nach mó na €3,000 nó príosúnacht ar feadh téarma nach faide ná sé mhí, nó iad araon, a chur air nó uirthi.

**Agusín 2 - Deimhniú le bheith i dteannta an ráitis ó fhoras airgeadais**

**AN tACHT UM THOGHCHÁIN ÁITIÚLA (SÍNTIÚIS AGUS CAITEACHAS A NOCHTADH)**

**1999**

**DEIMHNIÚ ATÁ LE CUR AG GABHÁIL LE RÁITEAS Ó INSTITIÚID AIRGEADAIS  
MAIDIR LE CUNTAS SÍNTIÚS POLAITÍOCHTA ATÁ AG COMHALTA D'ÚDARÁS  
ÁITIÚIL**

**NÍ CHUIRFEAR AN DEIMHNIÚ SEO AR TAISPEÁINT GO POIBLÍ**

<b>Ainm an Chomhalta</b>	
<b>Seoladh</b>	
<b>Údarás áitiúil</b>	

Dearbhaím leis seo go ndearnadh síntiús níos mó ná €100, agus síntiúis ina dhiaidh sin, a fuair mé chun críoch polaitíochta i rith na bliana ..... (cuir isteach uimhir na bliana) a thaisceadh sa chuntas síntiús polaitíochta thíos, a bhfuil ráiteas ina leith i gceangal leis seo, agus go ndearnadh na méideanna go léir a íocadh as an gcuntas sin (seachas muirir a ghearr an institiúid) a úsáid chun críoch polaitíochta.

<b>Uimhir an Chuntais</b>	
<b>Seoladh na hinstitiúide airgeadais</b>	
<b>An dáta a osclaíodh an cuntas</b>	

Síniú: \_\_\_\_\_

Dáta: \_\_\_\_\_

## Dearbhú Reachtúil

Déanaimse (ainm) ..... a dhearbhú go sollúnta agus go macánta go bhfuil an ráiteas thuas ceart i ngach ponc ábhartha, de réir mar is fearr is eol dom agus mar a chreidim, agus go ndearna mé gach gníomh réasúnach chun bheith deimhin de go bhfuil sé cruinn. Déanaim an dearbhú reachtúil seo á chreidiúint go coinsiasach é a bheith fíor agus de bhua an Achta i dtaobh Dearbhuithe Reachtúla 1938.

Síniú: .....

Arna dhearbhú i m'fhianaise [*ainm i gceannlitreacha*] ..... , [nótaire poiblí] [coimisinéir mionnaí] [feidhmeannach síochána] [aturnae cleachtach], ag ..... [ainm an chomhalta den údarás áitiúil]

a bhfuil aithne pearsanta agam air/uirthi,

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ar suíodh a chéannacht/céannacht dom sula ndearnadh an Dearbhú trí cheann de na doiciméid seo a leanas a thabhairt ar aird dom:

pas uimh. .... [*uimhir an phas*] arna eisiúint an ..... [*an dáta eisiúna*] ag údaráis ..... [*an stát a d'eisigh*], ar údaráis é atá aitheanta ag Rialtas na hÉireann]

nó

cárta aitheantais náisiúnta uimh. .... [*uimhir an chárta aitheantais náisiúnta*] arna eisiúint an ..... [*an dáta eisiúna*] ag údaráis ..... [*an stát a d'eisigh*] ar Ballstát de chuid an AE é, ag údaráis Chónaidhm na hEilvéise nó ag údaráis Páirtí Chonarthaigh i gComhaontú LEE]

nó

Pas Eachtrannaigh uimh. .... (*doiciméad atá comhionann le pas*) [*uimhir an phas*] arna eisiúint an ..... [*an dáta eisiúna*] ag údaráis ..... [*an stát a d'eisigh*], ar údaráis é atá aitheanta ag Rialtas na hÉireann]

nó

doiciméad taistil dídeanaí uimh. .... [*uimhir an doiciméid*] arna eisiúint an ..... [*an dáta eisiúna*] ag an Aire Dlí agus Cirt, Comhionannais agus Cosanta

nó

doiciméad taistil (seachas doiciméad taistil dídeanaí) ..... [*uimhir an doiciméid*] arna eisiúint an ..... [*an dáta eisiúna*] ag an Aire Dlí agus Cirt, Comhionannais agus Cosanta

i/in/sa/san ..... [*áit an tsíniú*]

an ..... ú lá seo de ..... [*dáta*]

.....

[*síniú an fhinné*]

**Tabhair do d'aire, le do thoil, nach mór don fhinné a bheith cáilithe chun gníomhú mar bhall de cheann de na haicmí seo a leanas: Coimisinéir Mionnaí / Nótaire Poiblí / Feidhmeannach Síochána / Aturnae Cleachtach.**

### PIONÓIS

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