



Elections Ontario

We Make Voting Easy.

Election Finances Act Guidelines

Effective January 2020

Election Finances Act Guidelines

These guidelines are provided by the Chief Electoral Officer and replace all previous guidelines that were published in the *Ontario Gazette* before December 31, 2019. These guidelines describe the general approach of the Chief Electoral Officer to matters governed by the *Election Finances Act*.

These guidelines are not intended to constitute a binding statement of how the Chief Electoral Officer will exercise his or her discretion in every matter and to the extent that any conflict exists between these guidelines and the *Election Finances Act*, the *Election Finances Act* will prevail.

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1. Prohibitions on Pre-Registration Activity

1. Prohibitions on Pre-Registration Activity

Political party or constituency association prior to registration

1. A political party or constituency association shall not engage in financial activities, excluding accepting memberships for \$25 or less, for political purposes prior to registering with the Chief Electoral Officer. Financial activity includes, but is not limited to, accepting contributions and incurring expenses.

Candidate prior to registration

2. A candidate shall not engage in financial activities for political purposes prior to registering with the Chief Electoral Officer. Financial activity includes, but is not limited to, accepting contributions and incurring expenses

Leadership contestant prior to registration

3. A potential leadership contestant may engage in financial activities to pay for costs regarding the feasibility of entering a leadership race. When the feasibility of entering a contest is no longer being explored, an individual seeking election as a leader shall not engage in any contest financial activities until registering with the Chief Electoral Officer once the leadership contest has been called.

Nomination contestant prior to registration

4. A nomination contestant must register with Elections Ontario in order to receive contributions and finance political activities relating to a nomination contest.

2. Registration

Registering a new political party

Reservation of a political party name

1. A political party that intends to register with the Chief Electoral Officer shall first complete the Request to Reserve Name of a Political Party Form. This form shall be completed in full and submitted to the Chief Electoral Officer.

Submission and reservation of a political party name

2. (1) The Chief Electoral Officer will determine whether or not the name and abbreviation are acceptable for registration based on the following:

- (a) The proposed name and abbreviation shall not contain the word 'Independent';
- (b) The proposed name and abbreviation shall not be similar to another political party or entity in Canada;
- (c) The proposed name and abbreviation shall not be abusive or offensive; and
- (d) An individual shall not make multiple reservations of names and abbreviations.

(2) An acceptable name and abbreviation will be reserved for a year from the date of the Chief Electoral Officer's decision.

Qualifying for political party registration

3. A political party may register with the Chief Electoral Officer using one of two registration processes:

Process 1: During a campaign period by having two candidates

(a) A political party intending to register during a general election (or concurrent by-elections) shall:

- (i) if it has not already done so, submit its name reservation request to the Chief Electoral Officer no later than two days before the close of nominations to provide sufficient time for the registration process; and

2. Registration

- (ii) nominate and endorse a candidate in two or more electoral districts to represent it.

Process 2: Outside a campaign period by using the petition process

(b) At any time other than a campaign period, a political party intending to register on the basis of a petition shall collect 1,000 signatures from eligible voters using the Petition to Register a Political Party Form. These signatures shall be collected within the year that the party name has been reserved. It is not permitted to collect signatures over a period of years. Beyond the one year period, the signatures shall become "stale dated" and shall not be used on an application for registration.

(c) A petition shall be submitted at least two months prior to a campaign period to provide sufficient time for the registration process.

Contents of application and filing methods

Contents of application

4. The registration requirements are contained within the prescribed Registration and Change Notice Form specific to a political party, constituency association, candidate, leadership or nomination contestant and requires, among other things, information at the time of making the application regarding the officers of the applicant and who is appointed as the chief financial officer.

Appointment of auditors

5. A political party or constituency association shall appoint an auditor within thirty days of applying for registration and a candidate or leadership contestant shall do so at the time of their application for registration. A nomination contestant shall appoint an auditor within 30 days of receiving at least \$10,000 in contributions with respect to a nomination contest or incurring expenses of at least \$10,000 with respect to a nomination contest. An auditor is a person or firm whose partners living in Ontario are licensed under the *Public Accounting Act, 2004* and cannot be a returning officer, deputy returning officer, election clerk, chief financial officer of a registered political party, constituency association, candidate, leadership or nomination contestant.

Application filing methods

6. The Chief Electoral Officer shall accept the completed Registration and Change Notice Forms for a political party, constituency association,

2. Registration

candidate, leadership or nomination contestant by any delivery method so long as the application is complete and the dates of delivery and receipt are known.

Effective dates of registration

Effective date of registration for a political party, constituency association, leadership or nomination contestant

7. The Chief Electoral Officer shall register a political party, constituency association, leadership or nomination contestant upon approval of the completed Registration and Change Notice Form.

Effective date of registration for a candidate

8. Registration under the *Election Finances Act* is obtained by submitting a Candidate Nomination Paper to Elections Ontario before a writ is issued or to the Returning Officer after a writ is issued. The form must be completed in full and approved. If approved, a Certificate of Nomination is issued by the Returning Officer at the start of, or during, the election. Once the Certificate of Nomination is issued, the candidate is registered.

Statement of fundamental purpose for a political party

9. A registered political party shall file the required Statement of Fundamental Purpose at the time of registration and in subsequent years on or before May 31 of each year.

Notification to the Chief Electoral Officer when chief financial officers or auditors change

10. Among other requirements when registration information changes, if the chief financial officer or auditor ceases to hold office for a registered political party, constituency association, candidate, leadership or nomination contestant, another chief financial officer or auditor shall immediately be appointed and an amended Registration and Change Notice Form containing the name and contact information of the new chief financial officer or auditor shall be filed immediately.

2. Registration

Types of deregistration

Voluntary deregistration by a political party

11. A registered political party may make a request in writing to the Chief Electoral Officer to be deregistered.

Voluntary deregistration by a constituency association

12. A registered constituency association may make a request in writing to the Chief Electoral Officer to be deregistered. This request shall be accompanied by the approval of the registered political party.

Discretionary deregistration of a political party by the Chief Electoral Officer

13. (1) The Chief Electoral Officer may deregister a registered political party where:

(a) the political party fails to immediately appoint a new chief financial officer or fails to inform the Chief Electoral Officer in writing within 30 days of any registration information changes;

(b) the chief financial officer of the political party fails to file audited annual or campaign period financial statements;

(c) the leader fails to file the Annual Statement of Fundamental Purpose Form; or

(d) the political party fails, in the Chief Electoral Officer's opinion, to participate in public affairs in accordance with its statement of fundamental purpose.

(2) The process and steps involved prior to discretionary deregistration can be referred to in the *Election Finances Act*.

Discretionary deregistration of a constituency association by the Chief Electoral Officer

14. The Chief Electoral Officer may deregister a registered constituency association where:

2. Registration

(a) the constituency association fails to immediately appoint a new chief financial officer or fails to inform the Chief Electoral Officer in writing within 30 days of any registration information changes; or

(b) where the chief financial officer fails to file audited annual or campaign period financial statements.

Mandatory deregistration of a political party or constituency association by the Chief Electoral Officer

15. The Chief Electoral Officer shall deregister a registered political party if it registers fewer than two candidates at a general election.

Results of deregistration

Disposition of a political party's funds on deregistration

16. (1) When a registered political party is deregistered, all its funds that are not required to pay outstanding debts shall be paid to the Chief Electoral Officer, who shall hold them in trust for the political party.

(2) If the political party does not become re-registered within two years after its deregistration, the funds shall become the property of the Chief Electoral Officer.

Disposition of a constituency association's funds on deregistration

17. (1) When a registered constituency association is deregistered, all its funds that are not required to pay outstanding debts shall be paid to the Chief Electoral Officer, who shall hold them in trust for the constituency association.

(2) If the constituency association does not become re-registered within two years after its deregistration, the funds shall become the property of the registered political party concerned.

Constituency associations connected to a deregistered political party

18. When a registered political party is deregistered, all registered constituency associations of that political party shall also be deregistered.

2. Registration

Filing requirements for a deregistered political party or constituency association

19. When a registered political party or constituency association applies in writing to the Chief Electoral Officer for voluntary deregistration:

(a) the chief financial officer shall at the same time provide the statements of assets and liabilities and of income and expenses of the political party or constituency association for which the chief financial officer acted; and

(b) these statements together with the auditor's report shall cover the period that starts on the day after the most recent period for which a financial statement has been filed and ends on the last day that any financial activity occurred.

How to reregister after being deregistered for failure to file?

20. A political party or constituency association deregistered as a result of failure to meet financial statement reporting requirements may not apply for registration until the financial statements and the auditor's report have been filed with and approved by the Chief Electoral Officer.

3. Contributions

Sources of contributions

Eligible contributors to a political party, constituency association, candidate, leadership or nomination contestant

1. (1) Contributions to parties, constituency associations, nomination contestants, candidates and leadership contestants registered under this Act may be made only by persons individually.

(2) No registered political party, constituency association, candidate, leadership or nomination contestant shall accept an anonymous contribution.

(3) A registered political party, constituency association, candidate, leadership or nomination contestant may accept directed contributions so long as the contribution does not have the effect of contravening a requirement or limit in the *Election Finances Act*.

(4) No registered political party, constituency association, candidate, leadership or nomination contestant shall accept a conditional contribution. A conditional contribution is a contribution where the contributor, as a condition of making the contribution, requires the recipient to return a material benefit to the contributor in addition to providing a tax receipt.

Eligible contributors to a political party or constituency association

2. A registered political party or constituency association may also accept contributions from a deceased person's estate.

Eligible contributions to a political party, constituency association, candidate, leadership or nomination contestant

3. Only contributions solicited for the purposes of the *Election Finances Act* shall be considered to be a contribution to a registered political party, constituency association, candidate, leadership or nomination contestant.

Source of contributor's funds

4. No registered political party, constituency association, candidate, leadership or nomination contestant or person acting on its, his or her behalf shall solicit or knowingly accept any contribution that is not made in the contributor's own funds.

3. Contributions

Use of own funds by a candidate or leadership contestant

5. (1) A registered candidate may make contributions, to be used for the candidate's own campaign, and out of the candidate's own funds, that do not exceed \$5,000 in total during a campaign period.

(2) A registered leadership contestant may make contributions, to be used for the contestant's own leadership campaign, and out of the contestant's own funds, that do not exceed \$25,000 in total during a leadership contest period, combined with any period during which the contestant is required to be registered.

(3) A statement of expenses paid by a registered candidate or leadership contestant using his or her own funds shall be provided to the chief financial officer with accompanying receipts and vouchers within three months after the polling day or leadership voting day.

Affiliated political organizations

6. (1) An affiliated political organization may make a contribution to a political party with which it is affiliated, a constituency association with which it is affiliated and a candidate endorsed as an official candidate by the affiliated political party or constituency association.

(2) An affiliated political organization shall not accept a contribution from any person or entity other than a political party or constituency association. However, such organizations may hold specific fund-raising activities under the sponsorship of a political party, constituency association or candidate provided that the entire proceeds inclusive of a statement of income and expense of each activity are turned over to the appropriate chief financial officer.

Maximum contributions

Contribution limits for a political party, constituency association, candidate, leadership or nomination contestant

7. The limits on contributions that may be accepted by a registered political party, constituency association candidate, leadership or nomination contestant are set out in Schedule A "Subsidy, Contribution, and Expense Amounts".

3. Contributions

Forms of contributions

Monetary contributions

8. A monetary contribution to a registered political party, constituency association, candidate, leadership or nomination contestant that exceeds \$25 shall be made by any modern financial practice where the contributor and the account information can be confirmed.

Non-monetary contributions

Goods and services contributions

9. (1) Goods or services accepted by a registered political party, constituency association, candidate, leadership or nomination contestant may be considered a contribution. If the goods and services are valued in excess of \$100 they are considered a contribution and shall be recorded.

(2) Goods and services provided to a registered political party, constituency association, candidate, leadership or nomination contestant are not contributions if:

(a) the goods are produced by voluntary labour which are not paid for by the registered political party, constituency association, candidate, leadership or nomination contestant;

(b) the services are performed voluntarily and, while the individual may be being paid by their employer, he or she does not receive compensation exceeding the normal compensation received during the period the service is performed; or

(c) the aggregate value of all goods and services provided by the donor in a calendar year is \$100 or less, and the donor indicates that the value is not to be considered a contribution.

(3) The value of goods and services supplied is deemed to be fair market value for similar goods or services at the time of their provision.

Goods and services provided for a price less than fair market value

10. Where goods and services are provided to a registered political party, constituency association, candidate, leadership or nomination contestant for a price that is less than the fair market value, the amount that the price is less than such fair market value shall be considered a contribution.

3. Contributions

Supporting documentation for goods and services

11. (1) The contribution of goods and services shall be supported by an invoice from the supplier of the goods and services.

(2) Where a person provides services and part or all of the agreed upon fee is considered by the person to be a contribution, the person shall submit a statement of account and indicate on it the amount which the contributor considers a contribution for the services performed.

Advertising constituting a contribution

12. (1) Political advertising constitutes a contribution if:

(a) it promotes a registered party, the nomination of a registered nomination contestant, the election of a registered candidate or the leadership of a registered leadership contestant;

(b) it is provided or arranged for by a person, organization or entity in coordination with the party, contestant or candidate, or the registered constituency association of the candidate; and

(c) its value is more than \$100.

(2) Political advertising shall not constitute a contribution if it is provided by a broadcasting undertaking without charge in accordance with the *Broadcasting Act (Canada)*.

Contributions accepted by a political party on behalf of its constituency associations or candidates

13. (1) A registered political party may accept contributions of money, but not goods and services on behalf of its registered constituency associations or candidates and shall forward these “agency” contributions to such constituency associations or candidates.

(2) Contributions may only be accepted on behalf of a registered candidate during the campaign period.

(3) Before contributions are accepted on behalf of any registered constituency association or candidate, a registered political party shall establish a general trust account with a financial institution for all agency contributions to be deposited and provide the Chief Electoral Officer with the name and address of the financial institution, and the names of the signing officers.

3. Contributions

Fees for certain meetings may be considered a contribution

14. (1) Funds given to a registered political party or constituency association covering fees for meetings, seminars, workshops or conferences, provided that such events are sponsored by the political party or constituency association, and are held in Ontario, may be considered a contribution and are eligible for a tax receipt subject to the maximum contribution limit.

(2) Attendance at such events is considered to be part of the Ontario political process and, therefore, such contributions are accepted for the purposes set forth in the *Election Finances Act*. Where the registration fee includes hotel, meal and travel costs, the entire amount of the fee may be considered to be a contribution subject to the maximum contribution limit.

Administering contributions

Accepting, recording and disclosing contributions for a political party using an electronic database for recording contributions and issuing tax receipts

15. If a registered political party is required or has chosen to maintain an electronic database for recording contributions and issuing tax receipts, sections 5 to 7 and 10 of the Electronic Database Guidelines apply with respect to accepting, recording and disclosing contributions for the political party.

Accepting of contributions

16. (1) All money accepted by or on behalf of a registered political party, constituency association, candidate, leadership or nomination contestant shall only be deposited into a bank account on record with the Chief Electoral Officer.

(2) Only the chief financial officer or other authorized persons on record with the Chief Electoral Officer may accept contributions.

Recording of contributions

17. The chief financial officer shall record the details of all contributors and contributions accepted:

- (a) on behalf of a registered political party or constituency association during a campaign period separately from those contributions accepted on behalf of the political party or constituency association during the year excluding the campaign period;

3. Contributions

(b) on behalf of a registered candidate during any campaign period;

(c) on behalf of a registered leadership contestant during any leadership contest period; or,

(d) on behalf of a registered nomination contestant during any nomination contest period.

Return of contributions

18. (1) Where any contribution accepted by or on behalf of a registered political party, constituency association, candidate, leadership or nomination contestant is in contravention of the *Election Finances Act*, the chief financial officer shall, within thirty days of so learning, return to the contributor an amount equal to the sum contributed.

(2) Any such contribution not returned to the contributor or any anonymous contribution accepted by a registered political party, constituency association, candidate, leadership or nomination contestant shall not be used for any other purpose and shall be paid to the Chief Electoral Officer.

Real-time disclosure of contributions for a political party or leadership contestant

19. The amount and name of the contributor of any monetary contribution recorded by a registered political party or leadership contestant that has a total exceeding \$100 from a single source shall be disclosed to the Chief Electoral Officer within 10 business days of deposit.

4. Tax Receipts

Tax receipts for a political party using an electronic database for recording contributions and issuing tax receipts

1. If a registered political party is required or has chosen to maintain an electronic database for recording contributions and issuing tax receipts, section 8 of the Electronic Database Guidelines applies.

Obtaining tax receipts for a political party, constituency association, candidate or leadership contestant

2. If a registered political party is not required to and has not opted to maintain an electronic database for recording contributions and issuing tax receipts, blank tax receipts shall be supplied by the Chief Electoral Officer to chief financial officers upon request.

Eligibility of contributions for tax receipts

3. Every registered political party, constituency association, candidate or leadership contestant shall issue tax receipts in the form required or approved by the Chief Electoral Officer for every contribution accepted.

Issuing tax receipts

4. (1) Only the chief financial officer and persons authorized to accept contributions shall issue tax receipts under their signatures for a registered political party, constituency association, candidate or leadership contestant since it is their responsibility to ensure that all contributions allowed under the *Election Finances Act* are acknowledged by the issuance of tax receipts.

(2) Only the net amount of a donation that is treated as a contribution is eligible for a tax receipt.

Reporting of tax receipts

5. (1) The chief financial officer of a registered political party, constituency association, candidate or leadership contestant shall submit a copy of all issued tax receipts, cancelled and void tax receipts, and cancellation notices, to the Chief Electoral Officer.

4. Tax Receipts

(2) The chief financial officer shall also submit to the Chief Electoral Officer a reconciliation of all tax receipts, which consists of all unused tax receipts at the commencement of the particular period, issued tax receipts, cancelled and voided tax receipts, lost and destroyed tax receipts, and those remaining at the end of the period.

Cancellation of tax receipts

6. (1) Any tax receipt issued for an ineligible contribution that will be or has been returned to the contributor shall be cancelled after learning of its ineligibility by:

(a) retrieving the contributor's copy of the original receipt issued and after recovering the receipt, refunding the ineligible contribution to the contributor; or

(b) issuing a cancellation notice to the contributor within thirty days to cancel the original receipt and forwarding a copy of the cancellation notice to the contributor along with a refund cheque for the ineligible contribution.

(2) If the original receipt for cancellation cannot be retrieved and a cancellation notice cannot be issued, the amount of the contribution shall be remitted to the Chief Electoral Officer.

5. Non-Contribution Income

Collection of money at a general meeting for a political party, constituency association, candidate or nomination contestant

1. Where funds are raised at a general meeting for a registered political party, constituency association, candidate or nomination contestant amounts of \$10 or less may be given and are not considered to be contributions to the political party, constituency association, candidate or nomination contestant.

Annual membership fees for a political party or constituency association

2. (1) An annual membership fee paid for membership in a registered political party and/or constituency association shall be treated as a contribution unless:

(a) the total fee paid to the political party or constituency association in aggregate does not exceed \$25; and

(b) the political party or constituency association maintains a membership list indicating the amount of fees paid by each member.

(2) Pricing of membership categories and treatment of those categories either as a contribution or not shall be consistent.

Transfer of funds, goods and services

Allowable transfers for a political party, constituency association, candidate, leadership or nomination contestant

3. (1) A registered political party, its constituency associations, its candidates, its leadership and nomination contestants may transfer or accept funds, goods and services.

(2) All such funds, goods and services accepted shall not be contributions but their source shall be recorded.

5. Non-Contribution Income

Allowable transfers between a political party and a federal political party

4. (1) A registered political party may accept funds from a registered federal political party only during a provincial campaign period and only up to \$100 for each registered candidate endorsed by that political party. Such funds shall be considered transfers and not contributions.

(2) A registered political party may transfer funds to a registered federal political party only during a federal election and only up to \$100 for each candidate in a federal electoral district in Ontario who is endorsed as a candidate by that federal party.

Prohibited transfers and contributions for a political party, constituency association, candidate, leadership or nomination contestant

5. (1) A registered political party, constituency association, candidate, leadership or nomination contestant shall not directly or indirectly contribute or transfer funds to:

(a) any candidate in a municipal election under the Municipal Elections Act, 1996; or

(b) any federal party, constituency association or candidate at a federal election; or

(c) any federal nomination contestant or leadership contestant.

(2) A registered political party, constituency association, candidate, leadership or nomination contestant shall not transfer funds to an unregistered political party, constituency association, candidate, leadership or nomination contestant.

Prohibited transfers and contributions for a constituency association

6. A registered constituency association shall not directly or indirectly contribute or transfer funds to, or accept funds from, a registered leadership contestant.

6. Fund-raising

Fund-raising

1. Fund-raising events are events held for the purpose of raising monies for a registered party, constituency association, nomination contestant, candidate or leadership contestant registered under this Act by whom or on whose behalf the event is held, and where a charge by the sale of tickets or otherwise is made for attendance.

Information to be included in materials for a fund-raising event

2. The name of the registered political party, constituency association, candidate, leadership or nomination contestant sponsoring a fund-raising event shall be clearly displayed on all materials distributed for that event. This includes any solicitation for contributions.

Information to be posted on party website for fund-raising events

3. (1) Every registered party to which section 25.1 applies shall post on its website the following information respecting every fund-raising event to be held by or on behalf of the party, its constituency associations and candidates:

- (a) the date of the fund-raising event;
- (b) the location of the fund-raising event;
- (c) the amount of the charge for attending the fund-raising event; and
- (d) the identity of the recipient or recipients of the funds to be raised at the fund-raising event.

(2) The registered party shall post the information described above:

- (a) at least seven days before the date of the fund-raising event; or
- (b) in the case of a fund-raising event that is to take place during the period commencing with the issue of a writ for an election and terminating on election day, at least three days before the date of a fund-raising event.

6. Fund-raising

Net value of a contribution

4. For purposes of recording contributions and issuing tax receipts for a fund-raising event where required, if:

(a) an eligible contributor provides a donation; and

(b) receives back a rebate in the form of money or of goods

then the value of this rebate shall be subtracted from the amount of the contributor's donation to arrive at the net amount of the contribution. This net amount determines the tax receipt amount that shall be issued where required. Only the net amount of the donation shall be treated as a contribution.

Goods and services supplied for a fund-raising event

5. (1) The value of goods and services supplied for a fund-raising event is deemed to be the fair market value for similar goods or services.

(2) Goods and services supplied for a fund-raising event are considered to be a contribution if the aggregate value of all goods and services provided by a supplier is greater than \$100, with the exception of voluntary unpaid labour and goods voluntarily produced by such labour.

Goods and services offered for sale at a fund-raising event

6. (1) Any amount paid for goods or services, other than advertising services, offered for sale during a fund-raising event in excess of its fair market value shall be considered a contribution.

(2) Any amount paid for advertising as a fund-raising activity shall be a contribution.

Recording and disclosure of fund-raising

7. The gross income from each fund-raising event, separated between ticket sales and other income, shall be recorded in the period the activity is held and reported to the Chief Electoral Officer with the audited financial statements.

7. Loans and Guarantees

Borrowing sources

1. A registered political party, constituency association, candidate, leadership or nomination contestant shall only borrow funds from:

(a) a financial institution in Ontario; or

(b) a registered political party or constituency association.

2. No person, including a candidate, is permitted to make a loan.

3. Any delay in paying suppliers or other liabilities may be deemed to be a loan from an ineligible source by the Chief Electoral Officer.

When to receive a loan?

Timing for a political party or constituency association

4. A registered political party or constituency association may borrow at any time as part of its ongoing regular operations.

Timing for a candidate

5. A candidate may borrow only during the campaign period and once he or she is registered with the Chief Electoral Officer.

Timing for a leadership or nomination contestant

6. A leadership or nomination contestant may borrow for the leadership or nomination contest only after he or she is registered with the Chief Electoral Officer.

Guarantees and collateral security

7. (1) A political party, constituency association, candidate, leadership or nomination contestant may only receive support in the form of a guarantee or collateral security from:

(a) an entity entitled to make a loan; or

(b) a person entitled to make a contribution.

7. Loans and Guarantees

(2) A guarantee is considered a contribution for the purposes of this Act, and contribution requirements and limits apply. But a guarantee is not receiptable until it is paid. Therefore, the limit on a guarantee for a new loan is the current contribution limit, which is applied to the guarantor's annual contribution limit.

Loans as contributions

8. (1) A loan to a political party, constituency association, candidate, leadership or nomination contestant is not considered a contribution, except as follows:

(a) If the financial institution waives the right to recover the loan, the amount waived is considered a contribution subject to the contribution limits; or

(b) If the loan is made at an interest rate lower than the applicable market rate, the interest forgone by the financial institution (the difference between the actual interest charged and the market rate) is considered a contribution and is subject to the contribution limits.

(2) If the borrower defaults on a loan, the financial obligation of the registered political party, constituency association, candidate, leadership or nomination contestant is transferred to the guarantor. If the guarantor waives the right to recover all or partial payment from the principal debtor, the amount waived by the guarantor is considered a contribution to the political party, constituency association, candidate, leadership or nomination contestant and is subject to the contribution limits. Terms of repayment shall be reported to the Chief Electoral Officer.

Time Limits – loans and guarantees

9. Every political party, constituency association, candidate, leadership or nomination contestant that receives a loan shall repay the loan in full no more than two years from,

(a) in the case of a nomination contestant, the date that a candidate is selected for the electoral district for the nomination contestant's party;

(b) in the case of a leadership contestant, the date that a leader is selected for the contestant's party;

(c) in the case of a candidate, polling day; or

7. Loans and Guarantees

(d) in the case of a party or constituency association, the day that the loan is due according to its terms. No person shall guarantee the loan for a period longer than the applicable period.

Responsibility for payment of candidate's deficit

10. A registered political party or constituency association shall assume any deficit remaining from the campaign of a registered candidate endorsed as the official candidate of that political party or constituency association. The political party or constituency association shall be responsible for ensuring that any borrowing is repaid.

Reporting of loans

11. Information regarding any borrowings by a political party, constituency association, candidate, leadership or nomination contestant shall be reported to the Chief Electoral Officer as part of the audited financial statements.

8. Political Advertising

Definition

1. Political advertising is defined as advertising in any broadcast, print, electronic, or other medium with the purpose of promoting or opposing any registered political party or its leader, or the election of a registered candidate. Political advertising also includes advertising with respect to an issue of public policy during an election, for which one or more registered political parties or candidates may also have taken a position.

Authorization on political advertising

2. (1) All pre-writ advertising sponsored or paid for by a registered political party or constituency association shall name the registered political party or constituency association who is sponsoring or paying for it.

(2) All advertising appearing during the campaign period shall name the registered political party, constituency association, candidate, third party or any person sponsoring or paying for it.

Restrictions on political advertising during blackout period

3. (1) No registered political party, constituency association, candidate or third party shall conduct paid commercial political advertising during a blackout period. Paid commercial political advertising excludes the official internet website of a registered political party, registered constituency association or registered candidate, or their authorized lawn signs, pamphlets, mass or individual mailings, automated or individual telephone calls, or social media communications.

(2) A blackout period includes the day before polling day and polling day for all elections.

(3) The following are exceptions of political advertising allowed during a blackout period:

(a) genuine news reporting, including interviews, commentaries, or other works prepared for and published by any newspaper, magazine, or other periodical publication in any medium without any charge to the registered political party, constituency association, candidate or third party. A broadcaster may similarly broadcast genuine news stories; however, these

8. Political Advertising

are subject to the provisions of and regulations and guidelines under the *Broadcasting Act (Canada)*;

(b) the publication of political advertising, on polling day or the day before polling day, in a newspaper that is published once a week or less often and whose regular day of publication falls on that day;

(c) a political advertisement on the internet or in a similar electronic medium, if posted before and not altered or further distributed during a blackout period;

(d) a registered political party's, constituency association's, or candidate's official website, including edits and updates to the website; and

(e) a political advertisement in the form of a poster or billboard, if posted before and not altered during a blackout period, such as advertisements on public transit buses, bus shelters, and subway stations.

Restrictions on election surveys

4. No person, corporation, trade union, registered political party, constituency association or third party shall publish, broadcast or transmit to the public, in an electoral district on polling day before the close of all the polling stations in that electoral district, the results of an election survey that have not previously been made available to the public.

Advertising spending limit for political parties

5. The total political advertising expenses incurred by a registered party during the six-month period immediately before the issue of a writ of election for a general election held in accordance with subsection 9 (2) of the *Election Act*, shall not exceed \$1,000,000, multiplied by the indexation factor determined under section 40.1 of the *Election Finances Act* for the calendar year and rounded to the nearest dollar, as set out in Schedule A "Subsidy, Contribution, and Expense Amounts".

9. Campaign Expenses

Meaning of campaign expenses

1. (1) A campaign expense is any expense incurred for goods or services in relation to an election by or on behalf of a registered political party, constituency association or candidate for use in whole or in part during the period commencing at the start of the campaign period and terminating on polling day.

(2) A campaign expense includes the value of any goods held in inventory or prepaid expenses for services for any registered candidate or political party, and any contribution of goods and services to the registered political party, constituency association or candidate for use in whole or in part during the period commencing at the start of the campaign period and terminating on polling day.

(3) A campaign period is:

(a) in a fixed date general election, the period commencing at 12:01am on the day the writ for an election is issued and terminating three months after polling day; and

(b) in a by-election or general election with a non-fixed election date, the period commencing with the issuance of the writ for an election and terminating three months after polling day.

Campaign expense limit

Number of electors for determining campaign expense limit

2. The number of electors, for purposes of determining the limit on campaign expenses for a registered political party or candidate and constituency association, is defined as the greater of:

(a) the number of electors shown in the preliminary list of electors provided to candidates; and

(b) the number of electors entitled to vote as determined by the Chief Electoral Officer after polling day.

Campaign expense limit for a political party

3. The total campaign expenses incurred by a registered political party and anyone acting on behalf of the political party during a campaign period shall not exceed the amount determined by the Chief Electoral Officer. The amount

9. Campaign Expenses

is determined by multiplying the number of electors in each electoral district in which there is an official candidate of the political party by an indexed amount as set out in Schedule A “Subsidy, Contribution, and Expense Amounts”.

Joint campaign expense limit for a candidate and constituency association

4. (1) The joint campaign expense limit of a registered candidate together with the registered constituency association endorsing that candidate shall not exceed the amount that is determined by the Chief Electoral Officer. This is determined by multiplying the number of electors in the candidate’s electoral district by an indexed amount as set out in Schedule A “Subsidy, Contribution, and Expense Amounts”.

(2) In the case of registered candidates in the electoral districts of Algoma-Manitoulin, Kenora-Rainy River, Kiiwetinoong, Mushkegowuk-James Bay, Nickel Belt, Thunder Bay-Atikokan, Thunder Bay-Superior North, Timiskaming-Cochrane, the joint campaign expense limit is increased by a further indexed amount as set out in Schedule A “Subsidy, Contribution, and Expense Amounts”.

(3) The total campaign expense incurred by a registered candidate includes expenses incurred by a registered political party acting on behalf of the candidate.

Campaign expenses not subject to campaign expense limit

5. Campaign expenses not subject to the campaign expense limit are:

- (a) expenses incurred by a candidate in seeking nomination in accordance with the *Election Act*;
- (b) expenses incurred by a registered candidate with disabilities that are directly related to the candidate’s disabilities;
- (c) auditor’s and accounting fees;
- (d) interest on authorized loans;
- (e) expenses incurred in holding a fund-raising event;

9. Campaign Expenses

- (f) expenses incurred for victory parties held and “thank you” advertising published after polling day;
- (g) expenses incurred relating to the administration of a registered political party or constituency association;
- (h) authorized transfers;
- (i) fees paid for maintaining a credit card facility;
- (j) expenses relating to a recount in respect of the election;
- (k) child care expenses of a registered candidate;
- (l) expenses relating to research and polling;
- (m) travel expenses; and
- (n) expenses incurred during the period from the day after polling day to the end of the campaign period.

Approval by candidate’s chief financial officer of constituency association’s spending on campaign expenses

6. A registered candidate’s chief financial officer shall state in writing to a registered constituency association endorsing that candidate the aggregate amount the constituency association may spend during a campaign. No registered constituency association shall spend in excess of this amount without written approval by the candidate’s chief financial officer.

Submission of payment claims to a political party, constituency association or candidate

7. Every person, corporation or trade union who has any claim for payment in relation to a campaign expense shall submit such claim within three months after polling day to the chief financial officer of the registered political party, constituency association or candidate to which the expense relates.

10. Public Funding of Expenses

Popular vote for determining reimbursement for a political party or candidate

1. The popular vote, for purposes of determining the reimbursement for a registered political party or candidate, is defined as the total ballots cast in an electoral district excluding those rejected, cancelled, declined or unused.

Conditions for reimbursement entitlement for a political party or candidate

2. (1) A registered political party or candidate is not entitled to a reimbursement unless the audited campaign period financial statements have been filed and the Chief Electoral Officer is satisfied that the political party or candidate meets the requirements of the *Election Finances Act*.

(2) For a registered candidate to be entitled to a reimbursement, the registered constituency association endorsing the candidate, if any, must also have satisfactorily filed its audited annual and campaign period financial statements.

Political party reimbursement

Reimbursement of a political party's expenses

3. (1) A registered political party is entitled to be reimbursed by the Chief Electoral Officer in each electoral district where its registered candidates receive at least 15 percent of the popular vote.

(2) For each electoral district in which the political party is eligible for reimbursement, the amount of the reimbursement shall be the lesser of the total campaign expenses incurred and the amount determined by multiplying 5¢ by the number of electors entitled to vote in that electoral district.

Interim payment of reimbursement to a political party

4. The Chief Electoral Officer may, on receiving the financial statements and auditor's report, make an interim payment of up to 50 percent of the reimbursement amount to which a registered political party will be entitled once the Chief Electoral Officer is satisfied that the requirements of the *Election Finances Act* are met.

Candidate reimbursement

Partial reimbursement of a candidate’s campaign expenses

5. (1) Every registered candidate who receives at least 5 percent of the popular vote in his or her electoral district is entitled to be reimbursed by the Chief Electoral Officer for the lesser of:

(a) 20 percent of the campaign expenses of the candidate and registered constituency association endorsing the candidate for the campaign period, as shown on the audited campaign period statement of income and expenses filed with the Chief Electoral Officer; and

(b) 20 percent of the campaign expense limit to which the candidate and constituency association are subject.

(2) For registered candidates in the electoral districts of Algoma-Manitoulin, Kenora-Rainy River, Kiiwetinoong, Mushkegowuk-James Bay, Nickel Belt, Thunder Bay-Atikokan, Thunder Bay-Superior North, Timiskaming-Cochrane, the amount of reimbursement is increased by an indexed amount as set out in Schedule A “Subsidy, Contribution, and Expense Amounts”.

Deficit in a candidate’s account

6. Where a registered candidate’s financial statements show a deficit, the deficit shall be treated as follows:

(a) First, any partial reimbursement that the candidate is entitled to shall be applied to reduce the deficit; then

(b) Any remaining deficit shall, in the case of a candidate endorsed by a registered political party, be assumed by the registered constituency association endorsing that candidate.

Surplus in a candidate’s account

7. Any surplus, determined by taking into account a registered candidate’s financial statements and any partial reimbursement that the candidate is entitled to, shall be immediately paid:

(a) in the case of a candidate endorsed by a registered political party, to the political party or to the registered constituency association endorsing that candidate; or

(b) in the case of an independent candidate, to the Chief Electoral Officer.

10. Public Funding of Expenses

Political Party Quarterly Allowance

Eligibility Threshold

8. A party is eligible to receive a quarterly allowance if, in the last general election, it received:

(a) 2% of valid votes cast province wide, or

(b) 5% of valid votes cast in an electoral district where the party ran a candidate

Calculation of Quarterly Allowance

9. The allowance paid in each quarter is calculated by multiplying the quarterly rate for that year by the number of valid votes a party’s candidates received in the previous general election. The quarterly rates are shown below.

Quarterly Rates

10. The quarterly allowance rates:

Year	Quarterly Rate
2017	\$0.678
2018	\$0.636
2019	\$0.594
2020	\$0.552
2021	\$0.452
2022	Not applicable - the payment of quarterly allowances ceases on December 31, 2021.

Constituency Association Quarterly Allowance

11. Elections Ontario shall determine an allowance payable to each qualifying registered constituency association for each quarter of a calendar year starting from the year 2017 and ending at the end of the year 2021. An allowance is only payable to a registered constituency association for a quarter if all documents that it was required to file with Elections Ontario in the four year period immediately before the quarter have been filed and are complete.

11. Financial Statements

Content and filing date

Audited annual financial statements for a political party or constituency association

1. The chief financial officer of a registered political party or constituency association shall file signed, audited annual financial statements and supporting documentation with the Chief Electoral Officer on or before May 31 of each following year:

(a) for the political party, excluding the income and expenses relating to an election received or incurred in a campaign period; or

(b) for the constituency association, excluding all income and expenses received or incurred in a campaign period.

Campaign period definition

2. A campaign period is:

(a) in a fixed date general election, the period commencing at 12:01am on the day the writ for an election is issued and terminating three months after polling day; and

(b) in a by-election or general election with a non-fixed election date, the period commencing with the issuance of the writ for an election and terminating three months after polling day.

Audited campaign period financial statements for a political party, constituency association or candidate

3. The chief financial officer of a registered political party, constituency association or candidate shall file signed, audited campaign period financial statements and supporting documentation with the Chief Electoral Officer within six months after polling day:

(a) for the political party, of only the income and expenses relating to the election received or incurred in the campaign period; or

(b) for the constituency association or candidate, of all income and expenses received or incurred in the campaign period.

11. Financial Statements

4. In relation to a by-election, a political party or constituency association may file a declaration that no contributions or expenses relating to the by-election were received or incurred. This replaces the requirement to file audited campaign period financial statements.

Audited leadership contest period financial statements for a leadership contestant

5. The chief financial officer of a registered leadership contestant shall make two separate filings of signed, audited leadership contest period financial statements with the Chief Electoral Officer:

(a) The first statement shall be filed within six months after the date of the leadership vote and includes the period from the date of the official call for the leadership contest to two months after the date of the leadership vote.

(b) The second statement shall be filed within twenty months after the date of the leadership vote and includes the twelve-month period that begins two months after the date of the leadership vote.

Surplus for a leadership contestant

6. Any surplus shown in the second statement filed by a registered leadership contestant shall be paid to the registered political party that held the leadership contest.

Deficit for a leadership contestant

7. Any deficit shown in the second statement filed by a registered leadership contestant shall require filing of a separate schedule listing unpaid debts and a statement of how these debts shall be discharged. Money used to discharge the campaign deficits of leadership contestants will be treated as a contribution and the contribution restrictions set out in the *Election Finances Act* apply.

8. Where a registered political party agrees to pay these debts, a letter shall be forwarded with this filing signed by a party official which clearly confirms this undertaking.

Nomination contest period financial statements for a nomination contestant

9. Every registered nomination contestant's campaign must file a nomination contest period financial statements. The accounting policies and procedures used for the financial statements are prescribed by Elections Ontario for compliance with the *Election Finances Act*. The Act also requires Elections

11. Financial Statements

Ontario to examine and review all financial statements submitted. Every registered nomination contestant must appoint an auditor within 30 days of receiving at least \$10,000 in contributions or incurring expenses of at least \$10,000 with respect to a nomination contest. Elections Ontario must be informed in writing of the auditor details.

Surplus for a nomination contestant

10. If a registered nomination contestant's campaign shows a surplus in the funds raised for the purposes of the campaign, the contestant must pay the funds over to the constituency association or party. For the nomination contestant that is selected as the candidate for the electoral district, the candidate may pay the funds into their depository for contributions as a candidate.

Deficit for a nomination contestant

11. Any deficit shown in the statement filed by a registered nomination contestant shall require filing of a separate schedule listing unpaid debts and a statement of how these debts shall be discharged. Money used to discharge the campaign deficits of nomination contestants will be treated as a contribution and the contribution restrictions set out in the *Election Finances Act* apply.

Where a registered political party agrees to pay these debts, a letter shall be forwarded with this filing signed by a party official which clearly confirms this undertaking.

Failure to file financial statements for a political party or constituency association

12. Where the chief financial officer of a registered political party or constituency association fails to file any part of the annual or campaign period financial statements, the political party or constituency association shall be deregistered.

Failure to file financial statements for a candidate, leadership contestant or nomination contestant

13. Where the chief financial officer of a registered candidate or leadership contestant who is not elected fails to file any part of the financial statements, the candidate or leadership contestant shall be ineligible to stand as a candidate at any election up to and including the next general election until the complete financial statements are filed with the Chief Electoral Officer.

11. Financial Statements

14. Where the chief financial officer of an elected candidate or leadership contestant fails to file any part of the financial statements, the Chief Electoral Officer shall notify the Speaker, who shall inform the Assembly, and the candidate or leadership contestant may lose his or her seat in the Assembly.

15. Where the chief financial officer of a registered nomination contestant fails to file financial statements, the general offence under section 48 of the *Election Finances Act* applies.

12. Third Parties

Definitions

1. “Third party political advertising” is any political advertising placed by or on behalf of a third party, that appears in the six months before a fixed date general election (the non-election period) and during any election period and is placed by or on behalf of a registered third party. The *Election Finances Act* imposes limits on political advertising by third parties in the six months before a fixed date general election and during any election period. Third parties cannot engage in political advertising if it promotes a political party, nomination contestant, candidate, or leadership contestant and is arranged for in coordination with that political party, contestant, candidate, or relevant constituency association.

2. “Third party” means any person or entity who is not a registered candidate, political party, or constituency association. The Act does not affect government advertising by the Government of Canada, the Government of Ontario, the government of another province or territory of Canada, or the government of a municipality, or by any part of such a government.

3. “Political advertising” is defined as advertising in any broadcast, print, electronic, or other medium with the purpose of promoting or opposing any registered political party or its leader or the election of a registered candidate. Political advertising includes advertisements in newspapers, journals, and magazines; promotion on TV and radio; and advertisements placed on billboards, bus shelters, and the Internet (including websites, blogs, and social networking sites), etc. Political advertising also includes advertising with respect to an issue of public policy during an election for which one or more registered political parties or candidates may also have taken a position.

4. “Election period” means:

(a) in a fixed date general election, the period commencing at 12:01am on the day the writ for an election is issued and terminating on polling day;
and

(b) in a by-election or general election with a non-fixed election date, the period commencing with the issuance of the writ for an election and terminating on polling day.

5. “Non-election period” only applies to fixed date general elections, and represents the six month period preceding the date the writs are issued.

12. Third Parties

Authorization

6. All third party political advertising shall name the registered third party who is sponsoring or paying for it.

Restrictions on third party political advertising during blackout period

7. (1) No registered third party shall conduct paid commercial third party political advertising during a blackout period.

(2) A blackout period includes the day before polling day and polling day for all elections.

(3) The following are exceptions of third party political advertising allowed during a blackout period:

(a) genuine news reporting, including interviews, commentaries, or other works prepared for and published by any newspaper, magazine, or other periodical publication in any medium without any charge to the registered third party. A broadcaster may similarly broadcast genuine news stories; however, these are subject to the provisions of and regulations and guidelines under the *Broadcasting Act (Canada)*;

(b) the publication of third party political advertising, on polling day or the day before polling day, in a newspaper that is published once a week or less often and whose regular day of publication falls on that day;

(c) a third party political advertisement on the internet or in a similar electronic medium, if posted before and not altered or further distributed during a blackout period; and

(d) a third party political advertisement in the form of a poster or billboard, if posted before and not altered during a blackout period, such as advertisements on public transit buses, bus shelters, and subway stations.

Restriction on election surveys

8. No third party shall publish, broadcast or transmit to the public, in an electoral district on polling day before the close of all the polling stations in that electoral district, the results of an election survey that have not previously been made available to the public.

12. Third Parties

Mandatory registration

9. Every third party spending \$500 or more on third party political advertising shall apply to register with the Chief Electoral Officer.

10. Every third party applying to register with the Chief Electoral Officer shall complete and submit the prescribed Third Party Registration and Change Notice Form.

Approval of name

11. The Chief Electoral Officer shall determine whether or not the name and abbreviation are acceptable for registration based on the following:

(a) The proposed name and abbreviation shall not be similar to another third party or political entity in Canada; and

(b) The proposed name and abbreviation shall not be abusive or offensive.

Contents of application

12. The application shall submit the name, address and other identifying information of the applicant, its officers, and its chief financial officer. Where an entity has a governing body, a copy of a resolution from that body authorizing the third party advertiser to incur third party political advertising expenses must be included with the application.

Appointment of auditors

13. A third party shall appoint an auditor if it intends to spend, or if it has spent, \$5,000 or more on third party political advertising. An auditor is a person or firm whose partners living in Ontario are licensed under the *Public Accounting Act, 2004* and cannot be the applicant or a returning officer, deputy returning officer, election clerk, or chief financial officer of a third party or of a registered political party, constituency association, candidate or leadership contestant.

Application filing methods

14. The Chief Electoral Officer shall accept the completed Third Party Registration and Change Notice Form by any delivery method so long as the application is complete and the dates of delivery and receipt are known.

12. Third Parties

Approval of application

15. The Chief Electoral Officer, prior to approving an application, may request such further information and undertakings from the applicant as determined necessary to verify compliance with the third party registration provisions of the *Election Finances Act*.

Effective date of registration

16. The Chief Electoral Officer shall register a third party upon approval of the completed Third Party Registration and Change Notice Form.

17. (1) A third party which files an application for registration prior to the issue of a writ is considered registered on the day of the writ, providing the application is complete and approved by the Chief Electoral Officer

(2) A third party which files an application for registration after the day a writ is issued is considered registered the day the application is received, providing the application is complete and approved by the Chief Electoral Officer.

(3) A third party which files an application for registration by registered mail after the day a writ is issued is considered to have been registered the day it is mailed, providing the application is complete and approved by the Chief Electoral Officer.

Notification to the Chief Electoral Officer when chief financial officers or auditors change

18. Among other requirements when registration information changes, if the chief financial officer or auditor ceases to hold office for a registered third party, another chief financial officer or auditor shall immediately be appointed and an amended Third Party Registration and Change Notice Form containing the name and contact information of the new chief financial officer or auditor shall be filed immediately.

Eligible contributors

19. (1) Contributions for the purposes of funding third party election advertising may be made to a registered third party by:

- (a) a person who is normally resident in Ontario;

12. Third Parties

(b) a corporation carrying on business in Ontario that is not a registered charity; or

(c) a trade union as defined by the Labour Relations Act, 1995 or the Canada Labour Code, that holds bargaining rights for employees in Ontario.

(2) No third party shall accept an anonymous contribution.

Source of contributor's funds

20. No registered third party or person acting on its behalf shall solicit or knowingly accept any contribution that is not made in the contributor's own funds.

Use of own funds

21. When a registered third party's own funds are used for that third party's election advertising expenses those funds shall be recorded and reported in the election advertising report.

No contribution limits

22. There is no limit to the amount that may be contributed to a registered third party.

Monetary contributions

23. A monetary contribution to a registered third party that exceeds \$25 shall be made by any modern financial practice where the contributor and the account information can be confirmed.

Goods and services contributions

24. (1) Goods or services accepted by a registered third party may be considered a contribution if the goods and services are valued in excess of \$100 they are considered a contribution and shall be recorded.

(2) Goods and services provided to a registered third party are not contributions if:

(a) the goods are produced by voluntary labour which are not paid for by the registered third party;

12. Third Parties

(b) the services are performed voluntarily and, while the individual may be being paid by their employer, he or she does not receive compensation exceeding the normal compensation received during the period the service is performed; or

(c) the aggregate value of all goods and services provided by the donor in a calendar year is \$100 or less, and the donor indicates that the value is not to be considered a contribution.

(3) The value of goods and services supplied is deemed to be fair market value for similar goods or services at the time of their provision.

Goods and services provided for a price less than fair market value

25. Where goods and services are provided to a registered third party for a price that is less than the fair market value, the amount that the price is less than such fair market value shall be considered a contribution.

Supporting documentation for goods and services

26. (1) The contribution of goods and services shall be supported by an invoice from the supplier of the goods and services.

(2) Where a person or entity provides services and part or all of the agreed upon fee is considered by the person or entity to be a contribution, the contributor shall submit a statement of account and indicate the amount of the contribution for the services performed.

Accepting of contributions

27. (1) All money accepted by or on behalf of a registered third party shall only be deposited into a bank account on record with the Chief Electoral Officer.

(2) Only the chief financial officer or other authorized persons on record with the Chief Electoral Officer may accept contributions.

Recording of contributions

28. The chief financial officer shall record the details of all contributors and contributions accepted on behalf of a registered third party for its third party

12. Third Parties

election advertising for the period beginning two months before a writ of election is issued and ending three months after polling day.

No tax receipts for contributions

29. Contributions to a registered third party to support election advertising are not eligible for a tax receipt. However, a complete listing of all such contributions is still required to be filed with the Chief Electoral Officer. As a result, all contributions, including the name and address of contributors, regardless of amount shall be recorded by the chief financial officer.

Prohibited transfers

30. A third party shall not accept funds, goods or services for third party election advertising from a candidate, constituency association, or political party registered with the Chief Electoral Officer.

Third party political advertising expenses

31. (1) A third party political advertising expense is any expense incurred for goods or services in relation to such advertising that appears during the non-election period (if applicable) and election period.

(2) A third party political advertising expense includes the value of any goods held in inventory or prepaid expenses for advertising that appears during the non-election period (if applicable) and election period.

Spending limit - Election Period

32. No third party shall spend,

(a) more than \$4,000 in any electoral district for the purpose of third party political advertising in that district during any election period, whether for a by-election or a general election, multiplied by the indexation factor determined under section 40.1 of the *Election Finances Act* for the calendar year in which the election period begins and rounded to the nearest dollar; or

(b) more than \$100,000 in total for the purpose of third party political advertising during any election period for a general election, multiplied by the indexation factor determined under section 40.1 of the *Election Finance Act* for the calendar year in which the election period begins and rounded to the nearest dollar.

Spending limit – Non-election Period

33. No third party shall spend,

(a) more than \$24,000 in in any electoral district for the purpose of third party political advertising in that district during the six-month period immediately before the issue of a writ of election for a general election held in accordance with subsection 9 (2) of the Election Act, multiplied by the indexation factor determined under section 40.1 of the *Election Finances Act* for the calendar year in which the election period begins and rounded to the nearest dollar; or

(b) more than \$600,000 in total for the purposes of third party political advertising during the six-month period immediately before the issue of a writ of election for a general election held in accordance with subsection 9 (2) of the Election Act, multiplied by the indexation factor determined under section 40.1 of the *Election Finances Act* for the calendar year in which the election period begins and rounded to the nearest dollar.

No Collusion or Combination to Exceed Limit

34. No third party shall circumvent, or attempt to circumvent, a limit set out in this section in any manner, including by splitting itself into two or more third parties for the purpose of circumventing the limit or acting in collusion with another third party so that their combined political advertising expenses exceed the applicable limit or by colluding with a registered political party, registered constituency association, registered candidate, or registered nomination contestant for the purpose of circumventing the limit.

Reporting requirements

35. The chief financial officer of a registered third party shall file a campaign period financial statement and supporting documentation with the Chief Electoral Officer within six months after polling day for the income and expenses relating to the third party's political advertising.

36. The reporting period is:

(a) in a fixed date general election, the period commencing 6 months before the day the writ for an election is issued and terminating three months after polling day; and

(b) in a by-election or general election with a non-fixed election date, the period commencing with the issuance of the writ for an election and terminating three months after polling day.

12. Third Parties

37. The chief financial officer of a registered third party who spends over \$5,000 on third party election advertising shall file audited campaign period financial statements.

13. Complaints, Investigation, and Enforcement

Form of complaints

1. (1) A complaint to the Chief Electoral Officer relating to matters governed by the *Election Finances Act* shall be made in writing, be signed by an individual, and include contact information for that individual.

(2) An individual who makes a complaint in accordance with (1) shall be considered the complainant.

Receipt of complaints

2. (1) When the Chief Electoral Officer receives a complaint that relates to a matter governed by the *Election Finances Act*, the Chief Electoral Officer may decide whether or not to investigate the complaint.

(2) When the Chief Electoral Officer decides to investigate a complaint, an acknowledgement of the receipt of the complaint will be sent to the complainant. and a copy of the complaint referred to in 1(1) above may be sent to the person or entity against whom the complaint is made.

(3) At the sole discretion of the Chief Electoral Officer, the complainant and the person or entity against whom the complaint is made may be apprised of the status of the investigation of the complaint and its resolution to the extent that the Chief Electoral Officer deems appropriate.

Refusal and referral of complaints

3. When the Chief Electoral Officer decides not to investigate a complaint, the complainant:

(1) shall be advised of this; and,

(2) may be referred to another regulatory or legal authority, if the complaint does not relate to a matter governed by the *Election Finances Act*.

Confidentiality of complaints

4. Where a complaint has been received, the Chief Electoral Officer may not publicly acknowledge the fact of a complaint to anyone other than the complainant or the person or entity named in the complaint until:

13. Complaints, Investigation, and Enforcement

(i) the investigation into the complaint has been concluded and the determination made that there is no apparent contravention to report to the Attorney General; or

(ii) the subject matter of the complaint has been reported to the Attorney General as an apparent contravention.

Confidentiality of investigations

5. Where a complaint has been investigated or the Chief Electoral Officer has at his or her own discretion conducted an investigation as to whether or not a person or entity has failed to comply with the *Election Finances Act*, the Chief Electoral Officer may not publicly acknowledge the fact of an investigation until:

(i) the investigation has been concluded and the determination made that there is no apparent contravention to report to the Attorney General; or

(ii) the subject matter has been reported to the Attorney General as an apparent contravention.

Reporting on investigations

6. Once an investigation has concluded with or without referral to the Attorney General, the Chief Electoral Officer may decide to report in his or her next annual or other report tabled with the Legislative Assembly about:

(i) the fact of the investigation and the resources employed to conduct the investigation,

(ii) the subject matter of the investigation and what section of the *Election Finances Act* the investigation concerned,

(iii) what person or entity regulated by the *Election Finances Act* the investigation concerned.

Reporting on filing deadlines

7. Where a person or entity regulated by the *Election Finances Act* has failed to comply with the filing deadlines of the *Election Finances Act*, the particulars may be made public by the Chief Electoral Officer in his or her next annual or other report tabled with the Legislative Assembly.

Reporting Section 43 contraventions to the Speaker

8. In accordance with section 43 of the *Election Finances Act*:

(1) Where the Chief Electoral Officer finds the campaign expenses incurred by a registered candidate who is elected exceeds the spending limit prescribed by subsections 38(2) and (3) of the *Election Finances Act*, the Chief Electoral Officer shall notify the candidate and the Speaker of the Legislative Assembly.

(2) Where the chief financial officer of a registered candidate or registered leadership contestant who is elected or sitting as a member of the Assembly fails to file the candidate's audited financial statements by the deadline for a campaign period, the Chief Electoral Officer shall:

(i) promptly notify the candidate; and,

(ii) notify the Speaker of the Legislative Assembly if the audited financial statements are not filed within thirty days.

Reporting apparent contraventions to the Attorney General

9. (1) Where the Chief Electoral Officer is of the opinion that there is an apparent contravention of the *Election Finances Act*, the Chief Electoral Officer shall report that fact to the Attorney General and may, at the sole discretion of the Chief Electoral Officer, notify the person or entity of that referral.

(2) Where a person representing a registered political party, constituency association, candidate, leadership contestant or nomination contestant fails to substantively respond to a request for information made under sections 3 or 7 of the *Election Finances Act*, the Chief Electoral Officer may report this to the Attorney General as an apparent contravention of the *Election Finances Act*.

Consent to prosecution

10. (1) Where the Chief Electoral Officer is asked to consent to a prosecution of a contravention of the *Election Finances Act*, the request shall:

(i) be made in writing,

(ii) be signed by an individual,

(iii) include contact information for that individual,

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(iv) provide a written explanation as to why the individual believes the *Election Finances Act* has been contravened, and

(v) provide a copy of the sworn information under the *Provincial Offences Act* that the individual certifies will be put before the justice of the peace hearing the prosecution.

(2) Following the review of a written request to consent to prosecution, the Chief Electoral Officer shall:

(i) provide a consent in writing,

(ii) advise in writing that consent is not granted, or

(iii) request further explanation and evidence in respect of the alleged contravention of the *Election Finances Act*.

Public acknowledgement of consents

11. (1) When a request to consent to the initiation of a prosecution has been received, the Chief Electoral Officer may publicly acknowledge whether or not consent to initiate the prosecution has been granted.

(2) The Chief Electoral Officer may also decide to report on requests for consent to prosecution in his or her next annual or other report tabled with the Legislative Assembly.