

## Rules for Accepting Donations and Recording Requirements

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### ***Political Associations***

When a political association receives a donation, it should take note of the following:

- (1) Check that the donation comes from a permissible donor before accepting the donation
  - (a) If the donation comes from an individual, the political association should ensure that the individual is a Singapore Citizen who is at least 21 years old, e.g. request the individual to show his IC to confirm his identity.
  - (b) If the donation comes from a company, the political association should ensure that the company is a Singapore-controlled company<sup>1</sup> which carries on business wholly or mainly in Singapore. If in doubt, the political association is advised to verify with the company since it will have the most current register of members.
- (2) The political association should retain donations received in a separate account pending verification of the donor's status.
- (1) The association should issue a receipt to the donor upon accepting the donation and keep a record of the details of the donation and the donor's particulars.
- (4) For donations in kind, the political association may want a licensed valuer to appraise the donations.
- (1) If the donor has made multiple small donations amounting to S\$10,000 or more within a calendar year, inform the donor to submit a Donation Report and Declaration Form to the Registrar of Political Donations.
- (2) In the case of an anonymous donation, before accepting the donation, the political association should check whether by accepting that donation in the financial year, its total anonymous donations accepted by the political association during the financial year would not be S\$5,000 or more. If by accepting the donation, the political association will exceed the limit, the whole donation must be returned within 30 days of receipt. The political association can return the entire donation to the person who transmitted it (other than the donor) or the financial institution or if that is not possible, surrender to the Registrar of Political Donations as a last resort using prescribed **Form 11**.

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<sup>1</sup> "Singapore-controlled company" means a company incorporated in Singapore, the majority of whose directors and members are citizens of Singapore, or in the case of any member being another company, that other company must be incorporated in Singapore with the majority of its directors and members who are Singapore Citizens, and where that other company has a member who is a company and so on, each of those member companies must be companies incorporated in Singapore and the majority of whose directors and members are citizens of Singapore.

- (7) If the donor is not a permissible donor, the donation must be returned within 30 days of receipt. The political association can return it to the donor or the person who is acting on behalf of the donor or if that is not possible, surrender to the Registrar of Political Donations as a last resort using prescribed **Form 11**.

Any donation accepted from an impermissible source can be forfeited by the Court.

- (8) It is advisable for a political association to keep a record of any prohibited donation and how each instance is resolved.
- (9) As political associations are required to file a Donation Report and Declaration Form covering all its branches, the above procedures must be observed by all branches and by their members who receive donations on behalf of the association. This is particularly important for anonymous donations where there is a limit (see point 6).

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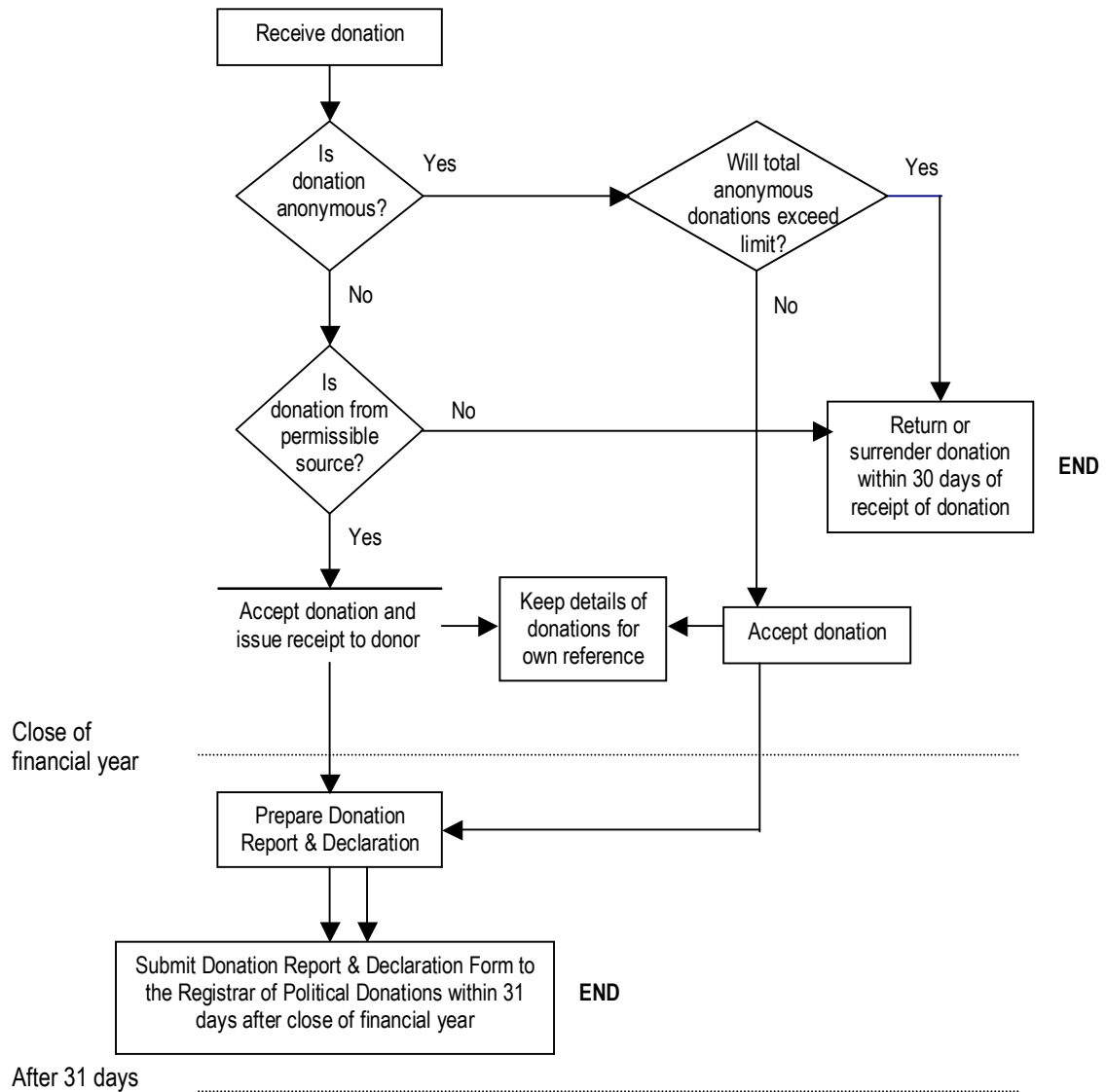
### ***Political Associations (Cont'd)***

All political associations are required to submit a yearly Donation Report and Declaration Form to the Registrar of Political Donations. The forms must be submitted in duplicate (in person or by post) and reach the Registrar of Political Donations within 31 days after the close of its financial year. Incomplete documents will be returned and treated as non-submission. When submitting the Donation Report and Declaration Form to the Registrar of Political Donations, the political association should take note of the following:

- (1) Use prescribed **Form 1** and **Form 2**.
- (2) The reporting period shall be the last financial year of the political association.
- (3) The Donation Report must contain details of any single donation of value S\$10,000 or more and any series of donations from the same permissible donor adding up to S\$10,000 or more accepted during the said reporting period, and the following:
  - the name and address of the donor;
  - the value of the donation;
  - the date the donation was received;
  - the circumstances in which the donation was received e.g. whether it was made to a political association branch or a member.
- (4) The political association must also declare that all the donations it accepted that must be reported have been recorded in the Donation Report, that they come from permissible sources and, that it has not accepted anonymous donations amounting to S\$5,000 or more in the financial year in question.
- (5) **Form 1** and **Form 2** must be duly completed and signed by the President, the Secretary and the Treasurer or those holding analogous positions. These are the officers who will be held responsible for any non-compliance.

**Failure to comply with the submission requirements and making a false declaration are offences under the Act.**

**Quick Reference to Submission of Donation Report and Declaration Form by Political Associations**



## **Rules for Accepting Donations and Recording Requirements**

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### ***Candidates and Their Election Agents***

The Political Donations Act 2000 prohibits aspiring candidates from accepting donations other than from permissible donors 12 months before the submission of the pre-election Donation Report and Declaration Form<sup>2</sup>, which must be submitted 2 clear days before Nomination Day at the latest. Having been nominated as a candidate, the Act continues to prohibit the candidate and his election agent from accepting impermissible donations till after Polling Day.

If you intend to be a candidate at any presidential or parliamentary election, and do succeed being nominated as a candidate, you and your election agent(s) are advised to ensure donations accepted are not prohibited by the Act. Aspiring candidates are advised to note the following even though the date of election may not be known at the time of donation.

When you or your election agent receive a donation for the purposes of promoting your candidacy at a presidential or parliamentary election, take note of the following:

- (1) Check that the donation comes from a permissible donor before accepting the donation
  - (a) If the donation comes from an individual, you should ensure that the individual is a Singapore Citizen who is at least 21 years old, e.g. request the individual to show his IC to confirm his identity.
  - (b) If the donation comes from a company, you should ensure that the company is a Singapore-controlled company<sup>3</sup> which carries on business wholly or mainly in Singapore. If in doubt, you are advised to verify with the company since it will have the most current register of members.
- (2) You should retain donations received in a separate bank account pending verification of the donor's status.
- (3) If you are accepting the donation, you should issue a receipt to the donor upon accepting the donation and keep a record of the details of the donation, and the donor's particulars.
- (4) For donations in kind, you may want a licensed valuer to appraise the donation.
- (5) In the case of an anonymous donation, you or your election agent should check whether by accepting that donation, the total anonymous donations you have accepted within

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<sup>2</sup> The Act does not apply to donations accepted before the commencement of the Act. If a writ of election is issued within 12 months after the Political Donations Act 2000 comes into force, the reporting period begins on the operative date of the Act instead.

<sup>3</sup> "Singapore-controlled company" means a company incorporated in Singapore, the majority of whose directors and members are citizens of Singapore, or in the case of any member being another company, that other company must be incorporated in Singapore with the majority of its directors and members who are Singapore Citizens, and where that other company has a member who is a company and so on, each of those member companies must be companies incorporated in Singapore and the majority of whose directors and members are citizens of Singapore.

the period beginning on the date 12 months before the pre-election declaration and (in the case of post-election) ending on the date of the post-election declaration, would not be S\$5,000 or more. If by accepting the donation, you will exceed the limit, the whole donation must be returned within 30 days of receipt of the donation. You can return the entire donation to the person who transmitted it (other than the donor) or to the financial institution or, as a last resort, surrender it to the Registrar of Political Donations using prescribed **Form 11**.

- (6) Election agents of presidential candidates must not accept anonymous donations. Only the principal election agent can do so.
- (7) If the donor is not a permissible donor, you must return it within 30 days of receipt of the donation. You can return the donation to the donor or the person who is acting on behalf of the donor or, as a last resort, surrender to the Registrar of Political Donations using prescribed **Form 11**.

Any donation accepted from an impermissible source can be forfeited by the Court.

- (8) It is advisable that you keep a record of any prohibited donation and how each instance is resolved.
- (9) If you are a presidential election candidate, and have appointed more than 1 election agent, the agents must also observe the above procedures with regard to the donations they accept on your behalf.

## **Rules for Accepting Donations and Recording Requirements**

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### ***Candidates and Their Election Agents (Cont'd)***

In order to be a candidate at a presidential or parliamentary election, you must produce a Political Donation Certificate in **Form 5** from the Registrar of Political Donations in addition to your nomination papers and other relevant certificates (if applicable) on Nomination Day to the Returning Officer.

To apply for the Political Donation Certificate, the aspiring candidate should take note of the following:

- (1) Submit a pre-election Donation Report and Declaration Form to the Registrar using prescribed **Form 3** and **Form 4**. After a writ of election is issued, these forms will be made available at the office of the Registrar of Political Donations at Elections Department
- (2) The reporting period shall be the last 12 months preceding the date of declaration (that date inclusive)<sup>1</sup>
- (3) The Donation Report must contain details of any single donation of value S\$10,000 or more and any series of donations from the same permissible donor adding up to S\$10,000 or more, accepted during the said reporting period, and the following:
  - the name and address of the donor;
  - the value of the donation;
  - the date the donation was received;
  - the circumstances in which the donation was received
- (4) You must also declare that all the donations accepted that must be reported have been recorded in the Donation Report and come from permissible sources and that you have not accepted anonymous donations amounting to S\$5,000 or more, during the said reporting period.
- (5) **Form 3** and **Form 4** must be duly completed and submitted in duplicate to the Registrar of Political Donations any time after the date of the notice of writ but at least 2 clear days before Nomination Day.
- (6) Please submit **Form 3** and **Form 4** in person. Alternatively, you may use the letter of authorisation provided by the Registrar of Political Donations to authorise a Singapore Citizen who is at least 21 years of age to submit the forms on your behalf. Your representative must produce the letter of authorisation and his/her NRIC to prove his/her identity.
- (7) You can expect to hear of the outcome of your application no later than the eve of Nomination Day. The Registrar of Political Donations will issue a Political Donation Certificate (**Form 5**) to you not later than the eve of the Nomination Day if all your documents are in order.

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<sup>1</sup> The Act does not apply to donations accepted before the commencement of the Act. If a writ of election is issued within 12 months after the Political Donations Act 2000 comes into force, the reporting period begins on the operative date of the Act instead.

### **Rules for Accepting Donations and Recording Requirements**

- (8) Please collect the Political Donation Certificate in person. Alternatively, you may use the letter of authorisation provided by the Registrar of Political Donations to authorise a Singapore Citizen who is at least 21 years of age to collect the Political Donation Certificate on your behalf. Your representative must produce the letter of authorisation and his/her NRIC to prove his/her identity.
- (9) Applications for or collection of the Political Donation Certificate by post will not be entertained.

**Making a false pre-Election Declaration is an offence under the Act.**

## **Rules for Accepting Donations and Recording Requirements**

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### ***Candidates and Their Election Agents (Cont'd)***

All candidates and their election agents are required to submit a post-election Donation Report and Declaration Form to the Registrar of Political Donations. The forms must be submitted in duplicate (in person or by post) and reach the Registrar within 31 days after the date of publication of the statement of the poll. Incomplete documents will be returned and treated as non-submission. When submitting this Donation Report and Declaration Form to the Registrar of Political Donations, the candidates and their election agents should take note of the following:

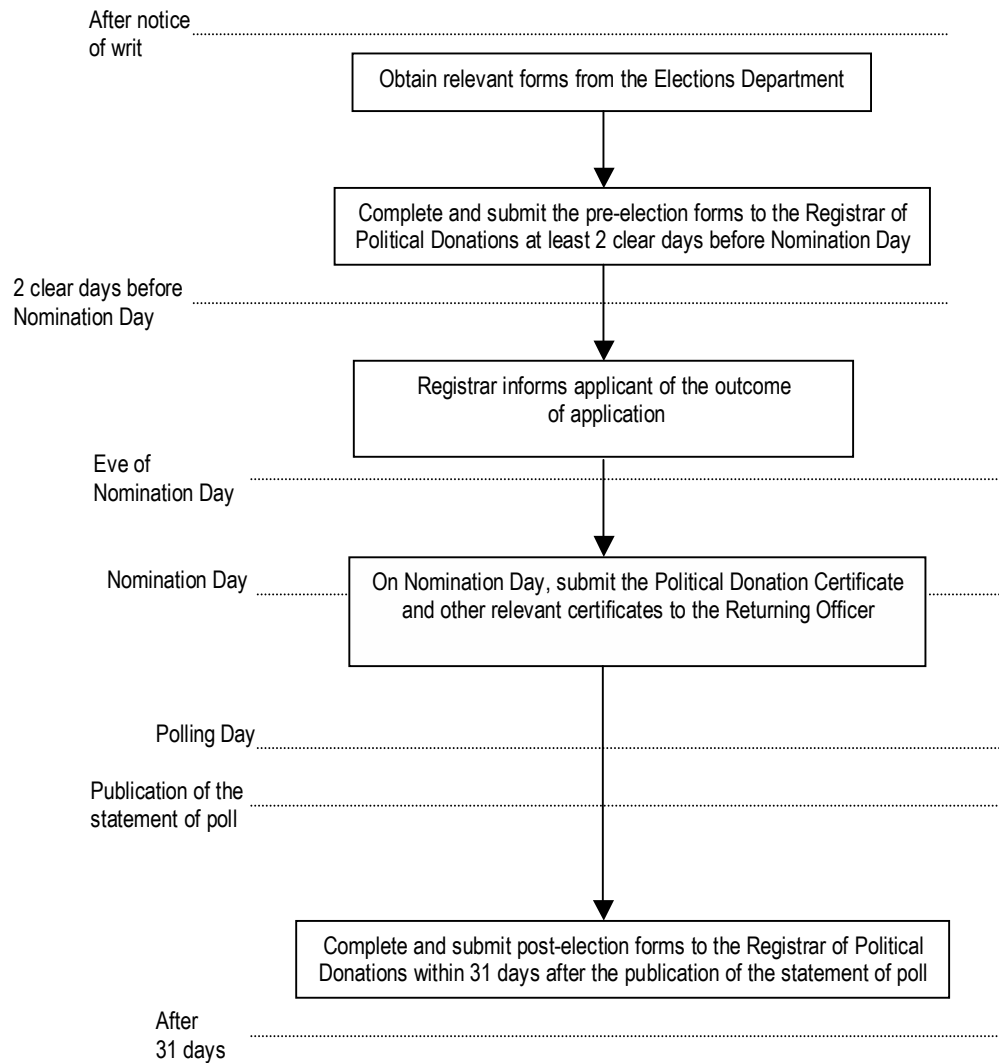
- (1) Use prescribed **Form 6** and **Form 7**, and if applicable **Form 8**. In the case of a presidential election, the candidate and his principal election agent will have to submit a joint Donation Report and Declaration Form using prescribed **Form 6** and **Form 7**. If the presidential candidate has appointed other election agents in addition to his principal election agent, each of the other agents must submit a Declaration Form using prescribed **Form 8**.
- (2) The reporting period begins on the date of the candidate's pre-election declaration (**Form 4**) and ends on the date of his post-election Declaration.
- (3) The Donation Report must contain details of any single donation of value S\$10,000 or more and any series of donations from the same permissible donor adding up to S\$10,000 or more accepted during the relevant reporting period<sup>5</sup>, and the following:
  - the name and address of the donor;
  - the value of the donation;
  - the date the donation was received;
  - the circumstances in which the donation was received e.g. whether it was made to an election agent or a candidate.
- (4) If you are a candidate at a parliamentary election, you and your election agent must also declare in a post-election Declaration that all the donations accepted during the relevant reporting period that must be reported have been recorded in the Donation Report and come from permissible sources. In addition, the Declarant must state that no anonymous donations amounting to S\$5,000 or more have been accepted within the period beginning on the date 12 months before the pre-election declaration (which is filed just before Nomination Day) and ending on the date of the post-election declaration (which must be filed after Polling Day).
- (5) If you are a candidate at a presidential election, you and your principal election agent must also declare that all the donations accepted during the relevant reporting period by yourselves and all other election agents that must be reported have been recorded in the Donation Report. All your other election agents must each submit a Declaration of similar effect using the prescribed **Form 8**. Each election agent (other than the principal election agent) must declare in **Form 8** that he has not accepted any anonymous donations.

**Failure to comply with the submission requirements and making a false post-election declaration are offences under the Act.**

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<sup>5</sup> Donations accepted and already reported in Form 3 (Pre-election Donation Report) need not be reported again.

## Quick Reference to Application for the Political Donation Certificate and Submission of Donation Report and Declaration Form by Candidates and their Election Agents



## Rules for Making Donations and Recording Requirements

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### **Donors**

Any person who wishes to make donations to a political association or candidate should take note of the following:

- (1) You are advised to check that you are a permissible donor under the Act if you would like your donation to be accepted. Political associations, candidates and election agents are prohibited from accepting donations from impermissible donors.
- (2) If you are interested to make donations to any candidate, you should hand your donations to the authorised election agent(s) of the candidate. Election agents are appointed by the candidates on or after the Nomination Day of an election. You should check for a letter of appointment.
- (3) If you are making a donation on behalf of another person, you should inform the recipient and provide him with the particulars of the donor. If only part of the donation is from you, you should inform the recipient and provide the recipient with your particulars as well as that of the other donor.

Under the Act, it is an offence for any person to knowingly participate in an arrangement or to withhold information, or supply information, so as to evade the restrictions on donations.

- (4) If you have made multiple small donations with an aggregate value of S\$10,000 or more to a political association in a calendar year, you are required to submit a Donation Report and a Declaration Form to the Registrar of Political Donations.

*E.g.*

*If a donor has made multiple donations of S\$3,000, S\$4,000, S\$2,000 and S\$1,000 to the same political party in a calendar year, he must submit a Donation Report and Declaration Form to the Registrar of Political Donations because the total value of his donations is S\$10,000.*

*E.g.*

*If a donor has made multiple donations of S\$3,000, S\$4,000, S\$2,000 and S\$12,000 to the same political party in a calendar year, he must submit a Donation Report and Declaration Form to the Registrar of Political Donations because the total value is S\$21,000.*

*E.g.*

*If a donor has made multiple donations of S\$3,000, S\$2,000 and S\$4,000 to the same political party in a calendar year, there is no requirement for him to submit a Donation Report and Declaration Form to the Registrar of Political Donations as the total value of his donations is less than S\$10,000.*

## Rules for Making Donations Recording Requirements

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*E.g.*

*If a donor has made multiple donations of S\$10,000, S\$12,000 and S\$15,000 to the same political party in a calendar year, he need not submit a Donation Report and Declaration Form to the Registrar since each and every donation is at least S\$10,000 and would have been required to be recorded by the recipient in the Donation Report.*

*E.g.*

*If a donor has made multiple donations of S\$3,000, S\$4,000 and S\$2,000 (total = S\$9,000) to the same political party A, and S\$2,000 and S\$3,000 (total = S\$5,000) to a political party B, there is no requirement for him to submit a Donation Report and Declaration Form to the Registrar of Political Donations since the total donations to each political party is less than S\$10,000.*

*E.g.*

If Mr X and Mr Y make a joint donation of S\$8,000 to the same political party, it will be taken that the party has received S\$4,000 each from Mr X and Mr Y unless otherwise indicated. Should Mr X alone subsequently donate another sum of S\$8,000 to the same party within the same calendar year, Mr X will be deemed to have made a total donation of S\$12,000 to that political party. Mr X must submit a Donation Report and Declaration Form to the Registrar of Political Donations as he has made multiple donations aggregating S\$10,000 or more in the calendar year.

- (5) When submitting the Donation Report and Declaration Form to the Registrar of Political Donations, the donor should take note of the following:
- (a) Use prescribed **Form 9** and **Form 10**
  - (b) Your Donation Report must contain the details of each donation you have made to the same political association(s) in the calendar year. You must also declare that you have made no other small donations to the same political association(s) other than those recorded in the Donation Report.
  - (c) **Form 9** and **Form 10** must be duly completed and submitted in duplicate (in person or by post) and reach the Registrar of Political Donations not later than 31<sup>st</sup> January of the year following that in which the donations were made.

**Failure to comply with the submission requirements and making a false declaration are offences under the Act.**