

## Questions?

Official agents are encouraged to contact Elections Nova Scotia with any questions or concerns related to any areas of Electoral Finance.

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This guide provides high level information regarding fundraising activities. It is not intended as a substitute for the legislation governing this topic. Official agents should refer to the *Elections Act* for exact legal content.

**Website:** [electionsnovascotia.ca](http://electionsnovascotia.ca)



# 5 Monetary & Non-Monetary Contributions

GUIDE FOR THE OFFICIAL  
AGENT OF AN ELECTORAL  
DISTRICT ASSOCIATION



## Guide for the Official Agent of an Electoral District Association

### Monetary & Non-Monetary Contributions

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This guide provides summary information to the official agents of electoral district associations.

Sections 234 to 258 of the Elections Act provide detailed information on this topic. Official agents should refer to the *Elections Act* for additional information. Official agents may also contact Elections Nova Scotia for additional guidance.

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#### What is a Monetary Contribution?

Most Electoral Districts will focus on monetary contributions. Monetary contributions include several payment methods: personal cheque, personal credit card, personal electronic fund transfer or cash. You cannot accept payments made on corporate credit cards.

#### What is a Donation in Kind?

A donation in kind is the provision of goods, services or property for the benefit of a candidate. A donation in kind also results when an item is purchased at a discount where the same discount would not be available to an individual that purchased the same item in an open market.

#### How is a Donation in Kind Valued?

A donation in kind must be valued at fair market value. Fair market value is the amount the item would sell for in an open market between a willing buyer and a willing seller who are independent of each other. In most cases, the provider should be able to provide you documentation confirming the normal selling price.

#### What is not a Donation in Kind?

A donation in kind does not include personal services or the use of a vehicle volunteered by a person and not provided as part of that person's work or in the service of an employer.

#### Who can Contribute?

Only individuals who are residents of Nova Scotia can make political contributions. Except for a spouse, an individual cannot contribute funds that do not belong to them.

#### Limitations on Contributions?

There are two types of limitations related to contributions.

1. Official agents cannot accept more than \$100 in actual cash from any contributor in a calendar year.
2. Individuals cannot contribute more than \$5,000 to a registered party, its electoral district associations and its candidates in a calendar year. This includes both **monetary** and **non-monetary** donations.

#### Is There an Exemption Limit?

An individual is exempt from reporting up to \$50 in donations in kind in a calendar year. However, the official agent must track all donation in kind contributions to ensure an individual does not exceed this limit.

#### Illegal or Anonymous Contributions

Anonymous contributions or contributions from organizations (i.e., corporation, partnership, or trade union) cannot be accepted and contributions must be returned to the donor. If the donor cannot be identified, the contribution must be remitted to the Chief Electoral Officer who will transfer it to the Minister of Finance. Form 8-1 must be completed for each returned contribution.

#### When can an Official Agent for an Electoral District Association Accept Contributions?

Contributions can be received by an electoral district association at any time as long as the association is a registered electoral district association under the *Act*.

#### Can Anyone Else Accept Contributions?

Under section 237 of the *Act*, the official agent can appoint a person to accept contributions on his/her behalf. The person must be appointed by the official agent using Form 8-2 before collecting or receiving contributions.

### **What must the Official Agent Record?**

The official agent must record the full name and residential address (cannot use a PO Box) of each contributor (for both monetary and nonmonetary contributions) together with the amount of the contribution. This information must be recorded in a single ledger. The record keeping method must enable the official agent to track contributions on a cumulative basis.

### **What must the Official Agent Disclose?**

Form 4-3A (monetary and fundraising contributions) and Form 4-3B (statement of donations in kind) must be completed and filed as part of the election report. The official agent must provide the full name and residential address of contributors who make cumulative contributions (includes all types of contributions) equal to or exceeding \$200. The Chief Electoral Officer is required by law to publish a disclosure statement of the contributors by March 31 following the previous calendar year. This disclosure statement is used to comply with the Act.

### **What Contributions are Eligible to Receive a Tax Receipt?**

An electoral district association cannot issue a tax receipt for any contributions. The registered party issues tax receipts on behalf of the EDA, however reporting is still the responsibility of the EDA. Donated goods and services are not eligible to receive a tax receipt.