

Questions?

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

Elections Nova Scotia

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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



6 Tax Receipts

GUIDE FOR THE OFFICIAL
AGENT OF A CANDIDATE



Guide for the Official Agent of a Candidate

Tax Receipts

This guide provides summary information to the official agents of candidates running in a provincial election.

Sections 252 to 258 of the *Elections Act* provide detailed information regarding this topic. This guide should be read in conjunction with the guides related to monetary contributions, non-monetary contributions and fundraising. In addition, the *Handbook for the Official Agent of a Registered Candidate* provides more guidance in this area. Official agents should refer to these documents for additional information. Official agents may contact Elections Nova Scotia for more guidance.

Who can Issue a Tax Receipt?

Only the official agent for the candidate can issue a tax receipt for contributions received in the appropriate time period. In some cases, an individual may make a contribution to the party to be used for a specific candidate. In this situation, the party may forward the contribution to the official agent who will record these funds as transfers from the party. As the party has received the contribution, the party is responsible to issue the tax receipt.

Who can Receive a Tax Receipt?

Only individuals who are residents of Nova Scotia can make political contributions, therefore, by extension, only individuals can receive a tax receipt.

What Contributions are Eligible to Receive a Tax Receipt?

Only monetary contributions are eligible for a tax receipt from the time a candidate is officially nominated (which is not the date the election period starts) to the close of polls on election day. In certain circumstances, monetary contributions from fundraising events are eligible for a tax receipt, if Form 5-0 has received prior approval from the Chief Electoral Officer.

What Must be on the Tax Receipt?

The tax receipt must indicate the name of the candidate, the date of the election, the date the contribution was received and the date the receipt was issued. In addition,

the receipt must indicate the individual making the contribution, the full residential address of the contributor (cannot use a PO Box) and the amount of the contribution. The receipt must be signed by the official agent.

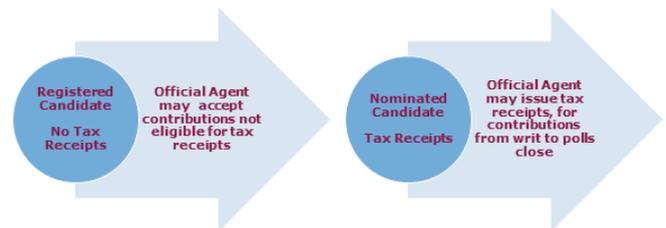
When Must the Official Agent Issue the Tax Receipt?

The tax receipt must be issued within 30 days after election day for monetary contributions received up to election day.

Where/when does the Official Agent get Tax Receipts?

The returning officer will provide the official agent with tax receipts only once the candidate is officially nominated. Form 2-5 will be completed and signed by the official agent acknowledging the tax receipts have been received.

Candidates must register before accepting contributions, transfers or incur costs. Candidates can only be nominated after the writ is issued and all nominated candidates are deemed to be registered.



What forms must the Official Agent complete after the Election?

Form 2-5, which was provided when the tax receipts were picked up, is required to be completed and submitted to the returning officer within 30 days after the election. This form provides a reconciliation of the tax receipts received by the official agent to tax receipts issued, tax receipts spoiled or voided, and the unused tax receipts. All unused tax receipts and spoiled/voided tax receipts must be returned to the returning officer when submitting the form.