



REPUBLIC OF SEYCHELLES

## CHAPTER 173

# POLITICAL PARTIES (REGISTRATION AND REGULATION) ACT

**Revised Edition**

showing the law as at 31 August 2024

This is a revised edition of the law, prepared by the Seychelles Law Commission under the authority of the Law Commission Act, 2022.

This edition contains a consolidation of the following laws—

### **POLITICAL PARTIES (REGISTRATION AND REGULATION) ACT**

Page  
3

Act 19 of 1991 .. in force 27 January 1992 (S.I 15 of 1992)

Act 4 of 1995

S.I. 36 of 1995

Act 12 of 1996

Act 10 of 2011 .. in force 18 July 2011

Amended by Acts: 26 of 2014 .. in force 15 May 2015 (S.I. 17 of 2015)

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25 of 2020 .. in force 31 August 2020 (S.I. 120 of 2020)

26 of 2021 .. in force 16 July 2021

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**SEE STATUTORY INSTRUMENTS BOOKLET**





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Page

3

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**CHAPTER 173****POLITICAL PARTIES (REGISTRATION AND REGULATION) ACT**

## ARRANGEMENT OF SECTIONS

## SECTION

1. Short title
  2. Interpretation
  3. Registration of political parties
  4. Register
  5. Application for Registration
  6. Registration
  7. Refusal to register
  8. Appeal against refusal to register
  9. Cancellation of registration
  10. Appeal to Supreme Court
  11. Notice of change in registered particulars
  12. Notice of change in the constitution and rules
  13. Further information and Inspection
  14. Confidentiality
  15. Onus of proof
  16. Electioneering
  17. False information, obstruction, etc., of the Commission
  18. Copy of constitution
  19. Failure to notify changes
  20. Offences by a political party
  21. Regulations
  22. Rules
  23. Registered political party a body corporate
  24. Accounts and audit
  25. Assets of registered political party on cancellation of registration
  26. Exemption from tax on income
  27. Political Parties Financial Support Fund
  28. Moneys of the Fund
  29. Payment to Political Parties
  - 29A. Regulation of contributions and donations
  30. Accounts
  31. Annual Report of Commission
- SCHEDULE 1



**CHAPTER 173****POLITICAL PARTIES (REGISTRATION AND REGULATION) ACT**

*(Acts 19 of 1991, 4 of 1995, 12 of 1996, 10 of 2011, 26 of 2014, 9 of 2015, 25 of 2020, 26 of 2021, 29 of 2021, 32 of 2023 and S.I. 36 of 1995)*

**Commencement**

*(27 January 1992)*

## PART I

## PRELIMINARY

**Short title**

1. This Act may be cited as the Political Parties and (Registration and Regulation) Act.

**Interpretation**

2. In this Act—

“**Electoral Commission** or “**Commission**” means the Electoral Commission established under articles 115 of the Constitution of the Republic of Seychelles;

“**office bearer**” includes the leader, secretary and treasurer of a political party;

*(Amended by Act 26 of 2014)*

“**political party**” means a combination of persons who have constituted themselves for a political purpose;

“**registered**” means registered under this Act;

“**registered member**” or “**member**” means a member of a political party whose name, address and national identity number are entered in a register of members kept and maintained by that political party;

*(Amended by Acts 12 of 1996 and 10 of 2011)*

**Registration of Political Parties**

3. (1) The Electoral Commission may register a political party, the symbol, logo and the acronym of the party. *(Amended by Act 25 of 2020)*

(2) The Electoral Commission may appoint on such terms and conditions as the Electoral Commission determines such officers as may appear to the Electoral Commission to be necessary for carrying out the purposes of this Act.

*(Amended by Act 10 of 2011)*

**Register**

4. (1) The Commission shall keep a register in which shall be recorded such particulars relating to a registered political party as may be prescribed.
- (2) A copy of an entry in the register certified by the Commission shall, for the purposes of any written law, be *prima facie* evidence of the facts stated in the certificate.

**Application for Registration**

5. (1) A political party consisting of not less than 100 registered members who are registered voters and are 18 years of age or above may apply in the prescribed form to the Electoral Commission for registration under this Act.

*(Amended by Act 26 of 2014)*

- (2) An application for registration shall be signed by the office bearers of the political party and shall be accompanied by—

- (a) two copies of the constitution, rules and political programme or manifesto of the party duly certified by the leader of the party;
- (b) the particular of the registered office of the party;
- (c) a list giving the name, address and national identity number of not less than 100 registered members of the party;
- (d) a list giving the name, address and national identity number of the leader, secretary, treasurer and other office bearers of the party;

*(Amended by Act 26 of 2014)*

- (e) such further information or documents as the Electoral Commission may require for the purpose of satisfying itself that the application complies with this Act or that the party is entitled to be registered under this Act.

- (3) A list referred to in paragraph (c) and paragraph (d) shall be signed by each of the persons named therein.

- (4) A person shall not be considered to be a member of a political party for the purposes of this Act unless—

- (a) he has attained the age 18 years;
- (b) he is a Seychellois; and
- (c) he is resident in Seychelles.

- (5) The Electoral Commission shall acknowledge receipt of the application for registration accompanied with the documents required under subsection (2), within 7 days of such receipt. *(Inserted by Act 25 of 2020)*

- (6) The Electoral Commission shall assess the application and the accompanying documents and verify the details of registered members of the party. *(Inserted by Act 25 of 2020)*

(7) The Electoral Commission shall, within a period of 30 days from the receipt of the application for registration, inform the political party in writing if any further information is required. *(Inserted by Act 25 of 2020)*

(8) The Electoral Commission shall, if satisfied that the application and the accompanying documents meet the requirements of this section, publish for a period of 30 days, the application for registration of the political party on its website and at all registration centres for the public to make comments or objections. *(Inserted by Act 25 of 2020)*

(9) Any objections may be made in writing not later than 7 days after the expiry of the period of 30 days referred to in subsection (8). *(Inserted by Act 25 of 2020)*

(10) If any objection is received under subsection (9), the Electoral Commission shall notify the objection to the political party and invite it to respond. *(Inserted by Act 25 of 2020)*

(11) If no response is received from the political party, within a period of 15 days of the notice under subsection (10), the Electoral Commission shall reject the application for registration. *(Inserted by Act 25 of 2020)*

(12) If a response to the objection is received, within a period of 15 days of the notice under subsection (10), and the Electoral Commission is satisfied with the response, the Electoral Commission shall within a period of 15 days from the date of the response make a decision on the application under this Act.  
*(Inserted by Act 25 of 2020)*

## **Registration**

**6.** (1) Where the Commission registers a political party, the Commission shall issue the party with a certificate of registration and shall register and stamp the copies of the constitution and rules of the party submitted with the application and return a copy thereof to the party.

(2) A registered political party shall display its certificate of registration at its registered office.

(3) The Commission shall, as soon as practicable, on the registration of a political party—

(a) give notice of the registration of a political party; and

(b) publish the constitution and the details of the leader, secretary, treasurer and other office bearers of the party,

in the *Gazette* and on the website of the Commission.

*(Substituted by Act 26 of 2014)*

## **Refusal to register**

**7.** (1) The Commission may refuse to register a political party if it is satisfied that—

(a) the application is not in conformity with this Act;

- (b) the name, logo or acronym of the party—
    - (i) is identical to the name, logo or acronym of a registered political party or a political party which has been cancelled under this Act or a political party whose application precedes the present application; (*Amended by Act 25 of 2020*)
    - (ii) so nearly resembles the name, logo or acronym of a registered political party or a political party which has been cancelled under this Act or a political party whose application precedes the present application as to be likely to deceive the members of the party or the public; or (*Amended by Act 25 of 2020*)
    - (iii) is provocative or offends against public decency or contrary to any other written law as to be undesirable; (*Amended by Act 25 of 2020*)
  - (c) any purpose or object of the party is unlawful;
  - (d) the name of a person has been endorsed as a registered member in the application for registration of the party without the consent or knowledge of the person. (*Inserted by Act 25 of 2020*)
- (2) A political party shall be deemed to have a purpose or object which is unlawful for the purposes of this Act if—
- (a) it seeks, directly or indirectly, to further ethnical, racial or religious discrimination or discrimination on the ground of colour;
  - (b) it advocates or seeks to effect political changes in the Republic through violence or unlawful means;
  - (c) it seeks to secede any part of the Republic from the Republic.
- (3) For the purposes of determining whether a political party has an unlawful purpose or object the Commission may consider any document, statement or matter made by or on behalf of the political party or by an office bearer of the party.
- (4) Where the Commission refuses to register a political party, the Commission shall without delay serve upon the party a notice in writing to this effect and shall specify the ground for its refusal.

### **Appeal against refusal to register**

**8.** (1) Where the Commission refuses to register a political party, an office bearer of the party may, within 21 days after receiving the notice of refusal, appeal to the Supreme Court and the Supreme Court may make such order as it thinks fit. (*Amended by Act 26 of 2014*)

(1A) An appeal against the decision of the Supreme Court shall lie to the Court of Appeal. (*Inserted by Act 26 of 2014*)

(2) The Commission shall be entitled to be heard on an appeal.

**Cancellation of registration**

9. (1) The Commission may cancel the registration of a political party—
- (a) at the request of the party made and signed by the office bearers of the party;
  - (b) on proof to the satisfaction of the Commission that the registration of the party has been obtained by fraud or mistake;
  - (c) on proof to the satisfaction of the Commission that the party has a purpose or object which is unlawful;
  - (d) on proof to the satisfaction of the Commission that the number of registered members of the party has fallen below 100;
  - (e) if the party, after notice of the Commission, fails to comply with this Act;
  - (f) the Commission is satisfied that the party has ceased to exist.

(2) The Commission shall, 21 days before proposing to cancel the registration of a political party, give notice in writing to the party of its intention to cancel its registration and of the ground on which it intends to do so but no notice shall be required where subsection 1(a) or (e) applies.

(3) The Commission shall, as soon as practicable after cancelling a political party, give notice of the cancellation of the political parties in the *Gazette*.

**Appeal to Supreme Court**

10. (1) An office bearer of a political party in respect of which the Commission has issued a notice under section 9(2) may, upon receipt of the notice and before the 21 days referred to in section 9(2) has elapsed, appeal to the Supreme Court against the finding of the Commission contained in the notice of intended cancellation and the Supreme Court may make such order as it thinks fit. *(Amended by Act 26 of 2014)*

(2) Where the registration of a political party has been cancelled as a result of a request of the party or because the party has ceased to exist, a person who was a member of the party at the time of its cancellation may, within 14 days after the publication of the notice of cancellation in the *Gazette*, appeal to the Supreme Court against the cancellation and the Supreme Court may make such order as it thinks fit. *(Amended by Act 26 of 2014)*

(2A) An appeal against the decision of the Supreme Court shall lie to the Court of Appeal. *(Inserted by Act 26 of 2014)*

(3) The Commission shall be entitled to be heard on an appeal.

**Notice of change in registered particulars**

11. A registered political party shall, within 7 days of any change—
- (a) occurring in the address of its registered office;

- (b) among its office bearers or in the particulars of its office bearers notify the Commission of such change.

### **Notice of change in the constitution and rules**

**12.** (1) A registered political party shall, within 7 days of making an amendment to its constitution or rules, submit two copies of the amendment to the Commission and the amendment shall not have effect until it has been registered by the Commission.

(2) Where the Commission registers an amendment it shall stamp the two copies of the amendment and return a copy to the political party.

(3) The Commission may refuse to register an amendment if it appears to the Commission that by reason of the amendment the purpose or one of the objects of the party would be unlawful or the amendment contravenes this Act and the Commission shall give notice in writing of the refusal to the party and shall specify the ground for the refusal.

(4) Where the Commission refuses to register an amendment an office bearer of the political party may, within 14 days of the date of the notice of refusal, appeal to the Supreme Court and the Supreme Court may make such order as it thinks fit. (*Amended by Act 26 of 2014*)

(4A) An appeal against the decision of the Supreme Court shall lie to the Court of Appeal. (*Inserted by Act 26 of 2014*)

(5) The Commission shall be entitled to be heard on an appeal.

### **Further information and inspection**

**13.** (1) The Commission may, at any time after the registration of a political party, require the political party to submit to it any political programme, manifesto or other document issued or produced by it or in its name for any purpose.

(2) The Commission or a person authorised in writing by the Commission may at any reasonable time inspect and take extract from or copies of or require an office bearer or employee of a registered political party to produce in readable form and provide it with a copy of or extract from, the record of a registered political party.

### **Confidentiality**

**14.** (1) The Commission or a person authorised by the Commission shall not disclose any information, other than—

- (a) the name of a registered political party;
- (b) the address of the registered office of a registered political party;
- (c) the particulars of the office bearers of a registered political party,

obtained in connection with or the course of the exercise of his function under this Act except for the purposes of, or in connection with an offence under, this Act or where required to do so under any other written law or the Court.

(2) The members of the Commission or a person authorised by the Commission who fails to comply with subsection (1) commits an offence and is liable to a fine of level 3 on the standard scale and 2 years' imprisonment.

*(Amended by Acts 26 of 2021 and 29 of 2021)*

### **Onus of proof**

15. Where a written law—

- (a) prohibits the doing of anything except by; or
- (b) restricts the doing of anything to,

a registered political party, the onus of proving—

- (c) that a political party is registered under this Act shall be on the person who claims that it is so registered;
- (d) that he is an office bearer or member of or has been authorised by the registered political party in respect of which he claims to be acting shall be on the person who claims to be an office bearer or member of or to be authorised by the party.

### **Electioneering**

16. (1) A political party or any other combination of persons shall not represent itself as a registered political party unless it is so registered.

(2) A political party or any other combination of persons shall not electioneer, or authorise a person to act on its behalf, in connection with, or take part in a specified election unless it is a registered political party.

(3) A person shall not act on behalf of or represent himself as acting on behalf of a political party or any other combination of persons in connection with or for the purpose of a specified election unless—

- (a) the political party or combination of persons is a registered political party; and
- (b) the person is a member of or has been authorised in writing to act on behalf of the registered political party.

(4) A political party or any other combination of persons or any person who contravenes this section is guilty of an offence and liable to a fine of SCR30,000.

### **False information, obstruction, etc., of the Commission**

17. A person who—

- (a) for the purpose of obtaining the registration of a political party, wilfully—
  - (i) provides any false or misleading information;
  - (ii) makes any false declaration; or

- (iii) forges or otherwise submits any document which he knows is false or misleading, to the Commission or any person authorised by the Commission;
- (b) fails to provide the Commission or any person authorised by the Commission with any information, document or extract when required or within the time required;
- (c) obstructs the Commission or any person authorised by the Commission in the performance or its functions under this Act,

is guilty of an offence and liable to a fine of level 3 on the standard scale and imprisonment for 2 years.

*(Amended by Acts 26 of 2021 and 29 of 2021)*

### **Copy of constitution**

**18.** (1) An office bearer of a registered political party shall not distribute to any person, other than the Commission or a person authorised by the Commission in connection with the performance of its functions under this Act or a police officer in connection with an offence under this Act or any other written law, a document which purports to be a copy of or a copy of a part of or an extract from the constitution or rules of the political party unless the document is an exact copy of or an exact copy of the part of or exact extract from the latest registered copy of the constitution or rules of the political party.

(2) An office bearer who contravenes subsection (1) is guilty of an offence and is liable to a fine of SCR5,000 and to imprisonment for 6 months.

### **Failure to notify changes**

**19.** A registered political party which fails to comply with section 11 or section 12 is guilty of an offence and liable to a fine of level 2 on the standard scale and to a further fine of SCR100 for each day the offence continues after conviction.  
*(Amended by Acts 26 of 2021 and 29 of 2021)*

### **Offences by a political party**

**20.** Where a political party, whether registered or not, or any other combination of persons commits an offence under this Act every office bearer of the political party or combination of persons shall be deemed to commit the offence unless it is proved—

- (a) that the office bearer did not know of the act or omission constituting the offence; or
- (b) that the offence is not attributable to the negligence of the office bearer.

**Regulations**

**21.** (1) The Electoral Commission may make regulations for carrying into effect the provisions of this Act and for matters necessary or required to be prescribed or specified under this Act. *(Amended by Act 26 of 2014)*

(2) In making regulations under subsection (1), the Electoral Commission may amend any provisions of the Schedule. *(Inserted by Act 26 of 2014)*

**Rules**

**22.** The Chief Justice may make rules of the Supreme Court for the purposes of an appeal under this Act.

**Registered political party a body corporate**

**23.** (1) A registered party shall from the date of its registration under this Act be a body corporate.

(2) A political party registered under this Act prior to the date of commencement of this section shall from that date be a body corporate.  
*(Amended by Act 4 of 1995)*

**Accounts and audit**

**24.** (1) A registered political party shall keep proper accounts of all money received and paid by the political party in each year in such manner and form as the Commission may direct. *(Amended by Act 4 of 1995)*

(2) A registered political party shall, before the 31st March of each year, prepare a statement from the 1st January to the 31st December of the immediately preceding year of all receipts and expenditures of the political party in that preceding year. *(Amended by Act 26 of 2014)*

(2A) The statement prepared under subsection (2) shall contain—

- (a) approved financial report of the executive committee of the political party;
- (b) balance sheet;
- (c) statement of receipts and expenditure;
- (d) cash flow statement;
- (e) notes to the statement; and
- (f) details of bank accounts with the name of the bank and account number.

*(Inserted by Act 26 of 2014)*

(3) A registered political party shall disclose in the statement prepared under subsection (2)—

- (a) the source of the receipts of the registered political party; and

(b) the identity of the person in respect of whom the expenditure was incurred the value of which exceeds SCR5,000.

*(Amended by Acts 26 of 2014 and 25 of 2020)*

(3A)*(Repealed by Act 25 of 2020)*

(3B)*(Repealed by Act 25 of 2020)*

(4) The statement prepared under subsection (2) shall be audited by an auditor appointed by the registered political party.

(4A) The auditor shall audit the statement of the registered political party prepared under subsection (2) and submit his report before the 31st May of each year. *(Inserted by Act 26 of 2014)*

(4B) A registered political party shall retain the records of statement prepared under subsection (2) and auditor's report, including the receipt book, bank records, receipt and expenditure registers and other relevant records for a minimum period of 5 years. *(Inserted by Act 26 of 2014)*

(4C) The Schedule shall, subject to subsection (3), have effect with regard to the manner of keeping of records by the registered political parties.

*(Inserted by Act 26 of 2014)*

(4D) For the purposes of this section, the receipt in relation to a political party, *inter alia*, include the following—

- (a) moneys received in the form of contribution, donation, gift or loan;
- (b) subscription for membership of the party;
- (c) returns of investments;
- (d) proceeds from the sale of assets; and
- (e) public fund received from the Political Parties Financial Support Fund established under section 27.

*(Inserted by Act 26 of 2014)*

(5) A registered political party shall, on or before the 30th June in each year, send to the Commission a copy of the statement prepared under subsection (2), together with a copy of the report made by the auditor on the statement, for the period from the 1st January to the 31st December of the immediately preceding year. *(Amended by Act 26 of 2014)*

(5A) After receipt of the statement under subsection (5), the Electoral Commission shall make review of the statement and may in making such review demand clarification or records to ensure the compliance of the provisions of this section by the registered political party. *(Inserted by Act 26 of 2014)*

(6) A registered political party which fails to comply with subsection (5) is guilty of an offence and is liable on conviction to a fine of level 2 on the standard scale and to a further fine of SCR100 for each day the offence continues after conviction. *(Amended by Acts 26 of 2021 and 29 of 2021)*

(7) The Electoral Commission shall, on receipt of the statement and its review under subsection (5A), maintain the records of such statements and the

review and may, from time to time, issue public reports disclosing the total funds received by each candidate or political party and the number of persons from whom such funds were received. (*Inserted by Act 25 of 2020*)

(8) Where the total funds received from a person exceeds SCR50,000, the details of the disclosure made in the statement under this section shall be made public and posted on the website of the Electoral Commission. (*Inserted by Act 25 of 2020*)

### **Assets of registered political party on cancellation of registration**

**25.** (1) Upon the cancellation of the registration of a registered political party under section 9, the assets of the political party shall vest in a liquidator appointed for the purpose by the Commission. (*Amended by Acts 4 of 1995 and 12 of 1996*)

(2) The Commission shall, in the notice published under section 9(3), specify the name and address of the liquidator.

(3) The fees of the liquidator shall be paid out of assets of the political party in priority to any other payment or claims.

(4) A liquidator appointed under subsection (1) shall have power—

- (a) to realise all assets of the registered political party and to execute all documents in this connection;
- (b) to bring and defend any action or legal proceedings in the name of the registered political party for the purpose of recovering any debts or assets of the political party or to make any compromise with regard to any debt or obligation owed to the political party and to give a valid discharge in connection with any of the debts or assets;
- (c) to pay the creditors and meet all the liabilities of the registered political party or make any compromise or arrangement with creditors or in relation to claims against the political party and for those purposes dispose with the sanction of the Commission any property of the political party;
- (d) where there are any assets of the registered political party remaining after meeting all claims and liabilities of the political party, to distribute the assets—
  - (i) where the cancellation is made under section 9(1)(a), in accordance with any instructions contained in the request made under that section or, in the absence of any such instructions, in accordance with subparagraph (ii);
  - (ii) in any other case—
    - (A) where the assets consist of money, pay the money into the Consolidated Fund;
    - (B) where the assets consist of other property, transfer the property to the Republic.

(5) The liquidator in whom the assets of a registered political party had vested under subsection (1) may require the leader of that political party who held office as leader immediately before the cancellation of its registration under section 9 to submit to the liquidator all books, records and documents relating to the assets and liabilities of the political party in the possession of the political party.

(6) Where a leader of a political party fails to submit the books, records and documents required under subsection (1) to the liquidator within 30 days after the request under that subsection, the leader is guilty of an offence and is liable on conviction to a fine of level 2 on the standard scale and to a further fine of SCR100 for each day the offence is continued after conviction.

*(Amended by Acts 26 of 2021 and 29 of 2021)*

### **Exemption from tax on income**

**26.** A political party registered pursuant to section 3 shall be exempt from tax insofar as —

(a) pursuant to Section 24(4D), its income relates to moneys received in the form of donations, gifts and membership subscriptions; and

(b) its income relates to moneys of the Fund established pursuant to section 27 of this Act.

*(Substituted by Act 32 of 2023)*

### **Political Parties Financial Support Fund**

**27.** (1) There is established a fund to be called the Political Parties Financial Support Fund, hereinafter referred to as the “Fund”.

*(Amended by Act 12 of 1996)*

(2) The Fund shall be administered by the Commission.

### **Moneys of the Fund**

**28.** (1) The moneys of the Fund shall consist of moneys appropriated by an appropriation Act paid into the Fund. *(Amended by Act 12 of 1996)*

(2) The moneys of the Fund shall be applied by the Commission for the payment of financial assistance to registered political parties.

(3) The moneys out of the Fund referred to in subsection (1) shall be disbursed to the registered political parties on a quarterly basis. *(Inserted by Act 26 of 2014)*

### **Payment to Political Parties**

**29.** (1) The Commission shall on or before 30th January each year determine the total amount of financial assistance to be paid out of the Fund to the registered political parties which on the 1st day of January of that year are registered in the register kept under section 4 and are eligible for payment of financial assistance under subsection (2).

(2) Each registered political party referred to in subsection (1) which had nominated candidates for the immediately preceding general election of the National Assembly shall be entitled to receive out of the amount determined under that subsection such sum as is equal to the proportion which the total number of valid votes cast or deemed to be cast in favour of the candidates nominated by that party for that election bears to the total number of valid votes cast at that election. *(Amended by Act 12 of 1996)*

(3) Where a registered political party referred to in subsection (1) has not nominated any candidates for the immediately preceding general election of the National Assembly or a political party is registered after the date of that election, such party, if it nominates any candidates for a general election of the National Assembly shall be entitled to receive, such amount to be calculated *pro rata* on the lowest sum payable to a political party under subsection (2), from the date of nomination of its candidates to the end of the quarter in which the general election is to be held. *(Amended by Act 25 of 2020)*

(4) The sum each political party is entitled to receive under subsection (2) or subsection (3) may be paid quarterly in advance on or before 30th January, 30th April, 31st July and 31st October or in such manner and at such times as the Commission may, in consultation with the political party, determine.

*(Substituted by Act 25 of 2020)*

(5) Notwithstanding subsection (4), in an election year, the amount to be paid to political parties under subsection (2) shall be paid in advance for the quarter in which the general election is to be held. *(Inserted by Act 25 of 2020)*

(6) Following the results of the general election of the National Assembly, the amount to be paid to political parties shall be recalculated proportionally according to the total number of valid votes cast in favour of the candidates nominated by that party for the immediately preceding general election of the National Assembly. *(Inserted by Act 25 of 2020)*

(7) The amount payable shall be proportional to the number of votes cast in favour of those candidates against the total number of valid votes cast at the last general election of the National Assembly. *(Inserted by Act 25 of 2020)*

(8) The amount payable shall be calculated *pro rata* from the first day of the quarter after which the general election was held to 31st December of that year and any payment may be made quarterly in accordance with subsection (2).

*(Inserted by Act 25 of 2020)*

### **Regulation of contributions and donations**

**29A.** (1) A registered political party shall not accept, directly or indirectly, any contribution or donation from—

- (a) any foreign government or its agent;
- (b) any foreign political party or faith-based organisation;
- (c) any public institution, statutory body or any other organisation controlled or owned by the government or from any company in which the government holds any capital share;

- (d) any private company performing a public function pursuant to a written law;
- (e) any person who is not tax compliant;
- (f) any foreign individual or any foreign entity, whether or not body corporate; or
- (g) any trade union, whether registered or not.

*(Inserted by Act 26 of 2014)*

(2) Where any contribution or donation received is not identifiable by the political party, the political party shall—

- (a) not use it for the expenditure of the political party;
- (b) make efforts to identify the source of that contribution or donation;
- (c) if the donor has used a facility provided by a financial institution, return it to that financial institution; and
- (d) if it is not possible to identify the donor, the money so received shall be caused to be paid into the Consolidated Fund.

*(Inserted by Act 26 of 2014)*

(3) Where a contribution or donation which is not identifiable by the political party has been knowingly accepted by the political party and not paid into the Consolidated Fund in accordance with subsection (2)(d), the Electoral Commission may order the forfeiture of such contribution or donation, in addition to any other penalty that may be imposed under this Act.

*(Inserted by Act 26 of 2014)*

(4) Where a registered political party accepts a contribution or donation contrary to subsection (1) or contravenes subsection (2), every office bearer of the party is guilty of an offence and is liable on conviction, to a fine of level 7 on the standard scale. *(Inserted by Act 26 of 2014 and amended by Act 26 of 2021)*

(5) In this section—

**“contribution”** means any sum or gift of money whether wholly or in part of any loan received by or made or provided to a political party and includes any assistance or service provided by any person to a political party the value of which exceeds SCR5,000;

**“donation”** means any money given to or spent by, or on behalf of, a political party in paying any expenses incurred directly or indirectly by the political party and includes any assistance or service provided by any person to a political party the value of which exceeds SCR5,000.

*(Inserted by Act 26 of 2014)*

## **Accounts**

**30.** (1) The Commission shall cause to be kept proper books and accounts of the Fund and cause to be prepared for each year a statement of accounts.

*(Amended by Act 12 of 1996)*

(2) The Commission shall on or before 31st March of each year submit to the National Assembly a copy of the statement of accounts prepared under subsection (1).

### **Annual Report of Commission**

**31.** (1) The Commission shall on or before 31st March of each year submit to the National Assembly a report in respect of the functions of the Commission under this Act for the immediately preceding year. (*Amended by Acts 12 of 1996 and 26 of 2014*)

(2) The report of Electoral Commission under subsection (1) shall, *inter alia*, include—

- (a) a statement in respect of functions of the Commission;
- (b) statement of accounts prepared under section 30(1);
- (c) findings of the Commission on the review of the political parties made under section 24(5A).

*(Inserted by Act 26 of 2014 and substituted by Act 9 of 2015)*

(3) The report submitted to the National Assembly under subsection (1) shall be made available on the website of the Electoral Commission.

*(Inserted by Act 26 of 2014)*

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**SCHEDULE 1***(Section 24(4C))*

**1.** A registered political party shall maintain the following books and records in respect of the receipt and expenditure—

- (a) receipt book;
- (b) register of receipts;
- (c) invoice book;
- (d) records of payment of wages, salaries and allowances;
- (e) bank deposit book, cheque stubs and details of cheque issued;
- (f) bank account statements;
- (g) credit card statements;
- (h) loan documents;
- (i) cash book;
- (j) stock register;
- (k) establishment register;
- (l) register of assets.

**2.** A registered political party shall keep the records of all moneys received and expenditure incurred and make entries in the relevant register.

**3.** The cash book shall be used to record all receipts and payments whether by cash, cheque, credit card, direct debit and direct credit, electronic funds transfer at point of sale or such other receipt or payment method.

**4.** The cash book shall be reconciled with the bank statements to ensure the correctness of the entries in cash book.

**5.** A registered political party shall retain the books and registers mentioned in paragraph 1 and related receipts, vouchers and other records for a minimum period of 5 years from the date of audit.

**6.** A registered political party shall make available books and registers mentioned in paragraph 1 and related receipts, vouchers and other records to the auditor and Electoral Commission as, and when, required.

*(Inserted by Act 26 of 2014)*

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