

## Political Parties

This Code is to be known as [ ] and takes effect from [ ]

### Introduction

The Electoral Commission is enabled under the Political Parties, Elections and Referendums Act 2000 (PPERA) to make this statutory Code on qualifying expenses for political parties [which has been approved by the Minister for Cabinet Office and the UK Parliament]. It follows consultation with interested persons and bodies, Scottish and Welsh Government [ ], the Northern Ireland Office and Ministers being informed, and approval for submission to Parliament from UK Government [ ] Minister.

### The power to make the Code

The Electoral Commission has the power under Schedule 8 paragraph 3 PPERA to prepare a Code of Practice giving guidance as to what does or does not fall within paragraphs 1 and 2 of Schedule 8.

The Commission also has a general power under PPERA, Schedule 1, paragraph 2 to do anything calculated to facilitate or is incidental to the carrying out of the Commission's functions.

### What elections does the Code cover?

The Code is prepared primarily in relation to United Kingdom Parliamentary general elections and covers the qualifying expenditure that does or does not need to be reported by a political party. It also applies to Northern Ireland Assembly elections.

A list of all elections to which this Code applies can be found at the end of this document.

### How is the Code set out?

The Code is set out with a Section on each matter listed in Schedule 8 Part 1 paragraph 1 of PPERA. It sets out what expenses are included in an election expenditure return for each matter where that expense has been incurred in promoting or procuring electoral success for the party at any relevant election.

There is then a Section setting out the general principles that apply to further explain which expenses are to be included in the party's return and count towards the party spending limit.

Definitions which are used in the Code are set out on page 4.

### The candidate Code

The Electoral Commission has also prepared a statutory Code under the Representation of the People Act 1983 (RPA) on candidate election expenses. The

two Codes work together to form a framework to increase certainty and transparency in election finance.

## What are the consequences of breaching this Code?

This Code is statutory guidance. Where a party officer does not follow this Code, they may be in breach of the statutory requirement to deliver a complete and correct return. Breaches of this Code may also lead to a conclusion that a Treasurer knowingly or recklessly made a false declaration about the return. These offences are subject to sanction.

## The legal framework for political party spending

Political parties must be registered with the Electoral Commission to stand candidates in relevant elections. The spending rules apply to parties registered with the Commission.

### When do the rules apply?

The spending rules apply during the period set out in schedule 9 of PPERA, which also sets out the spending limits.

### Political party spending

Political party spending at elections is governed by Part V of PPERA.

Section 72(2) of PPERA defines 'campaign expenditure' as '*expenses incurred by or on behalf of a registered political party which are expenses falling within Part I of Schedule 8 and so incurred for election purposes.*'

The Electoral Commission has the power under Schedule 8 paragraph 3 PPERA to prepare a Code of Practice giving guidance as to what does or does not fall within paragraphs 1 and 2 of Schedule 8.

Schedule 8 outlines the qualifying expenses where these are incurred 'for election purposes'. Paragraph 1 of schedule 8 lists the matters that are qualifying expenses and paragraph 2 lists specific exclusions from qualifying expenses.

*'For Election purposes' is defined in section 72(4) and means for the purpose of or in connection with:*

*(a) promoting or procuring electoral success for the party at any relevant election, that is to say, the return at any such election of candidates—*

*(i) standing in the name of the party, or*

*(ii) included in a list of candidates submitted by the party in connection with the election; or*

*(b) otherwise enhancing the standing—*

*(i) of the party, or*

*(ii) of any such candidates with the electorate in connection with future relevant elections (whether imminent or otherwise).'*

Section 72(7) of the Political Parties, Elections and Referendums Act 2000 also says:

(7) 'Campaign expenditure' does not include anything which (in accordance with any enactment) falls to be included in [—  
(a) a return as to election expenses in respect of a candidate or candidates at a particular election.'

Anything which falls to be included in a return as to election expenses in respect of a candidate or candidates at a particular election is excluded from this Code. However anything that is promoting:

- the election of candidates standing in the name of the party; and
- is being disseminated in or is targeted at an audience in the constituency in which a party's candidate is standing but is outside of the period where the spending rules for candidates apply

is campaign expenditure for a political party and must be reported in the return.

### **Reporting**

Under section 80 of PPERA, political parties are required to deliver an expenditure return after an election which must include:

*'(a) a statement of all payments made in respect of campaign expenditure incurred by or on behalf of the party during the relevant campaign period in the relevant part or parts of the United Kingdom;'*

The Treasurer of the party is responsible for incurring expenditure and completing the return, except where the party has a Campaigns Officer appointed under section 25 of PPERA. Returns are delivered to the Electoral Commission, with the timing dependent on the amount that the party has spent.

There is also a requirement on the treasurer to sign a declaration that the return is complete and correct. It is an offence to knowingly or recklessly make a false declaration.

### **Data Protection**

It is the responsibility of the political party to ensure that the activities they undertake are compliant with the rules on data protection. More information about data protection can be found at : <https://ico.org.uk/for-organisations/political/> .

# The Code

## Definitions

In this Code the following definitions apply:

**‘Cost’** has its ordinary meaning of the expense associated with an item but also includes the appropriate amount to be treated as incurred by the party under the rules on ‘notional spending’. Notional spending occurs when an item is received free of charge or at a non-commercial rate (section 73 of PPERA).

**‘Item’** means a particular piece of spending that falls within a matter listed in Schedule 8 of PPERA and can include an activity. It does not include generally excluded matters set out in paragraph 2 of Schedule 8.

**‘Political party’** means a party registered under Part II of the Political Parties, Elections and Referendums Act 2000.

**‘Regulated period’** means the ‘relevant period’ for an election as set out in Schedule 9 of PPERA

**‘Return’** means an ‘expenditure return’ for a political party as required by section 80 of the PPERA and where applicable prescribed by the Electoral Commission

**‘Spending limit’** means the maximum amount a political party can spend at an election calculated using the amounts set out in Schedule 9 of PPERA.

## Other terms:

Other terms in this document have the same meaning as in the Political Parties, Elections and Referendums Act 2000 and, where relevant, the Representation of the People Act 1983. A table of these can be found at the end of this document.

## The Code is not exhaustive

The lists set out below as to what expenses are to be reported in an expenditure return is inclusive and not exhaustive. There may be circumstances where an expense is not listed in the Code but is incurred by or used on behalf of a party for election purposes, that expense and any associated costs arising from it must be reported in the expenditure return.

## Costs that are excluded

Schedule 8 paragraph 2 of PPERA has a list of exclusions. Nothing in this Code shall be taken as extending to:

- (a) *'any expenses in respect of newsletters or similar publications issued by or on behalf of the party with a view to giving electors in a particular electoral area information about the opinions or activities of, or other personal information relating to, their elected representatives or existing or prospective candidates;*
- (b) *any expenses incurred in respect of unsolicited material addressed to party members;*
- (c) *any expenses in respect of any property, services or facilities so far as those expenses fall to be met out of public funds;*
- (d) *any expenses incurred in respect of the remuneration or allowances payable to any member of the staff (whether permanent or otherwise) of the party; or*
- (e) *any expenses incurred in respect of an individual by way of travelling expenses (by any means of transport) or in providing for his [her] accommodation or other personal needs to the extent that the expenses are paid by the individual from his [her] own resources and are not reimbursed to him [her].'*

## Specific matters set out in schedule 8 paragraph 1

### Schedule 8 part 1 paragraph 1 (1) PPERA

#### *'Party political broadcasts.*

***Expenses in respect of such broadcasts include agency fees, design costs and other costs in connection with preparing or producing such broadcasts.'***

This paragraph includes:

#### Services, equipment, facilities or premises provided by others

1.1 This includes the cost of hire of any agency used to prepare, produce or facilitate the production of the content or to broadcast the content.

1.2 It includes the cost of hire or use of any premises to prepare, produce or facilitate the production of the content or to broadcast the content.

1.3 It includes the cost of purchase or hire of any specialist equipment used to prepare, produce or facilitate the production of the content or to broadcast the content.

1.4 It includes the cost of any professional services provided by any individual or company used to prepare, produce or facilitate the production of the content or to broadcast the content.

#### Overheads and associated costs

1.5 It includes the cost (including a license fee) of any software of any kind for use on any device for the design and production of material in-house.

1.6 It includes a relevant proportion of the costs of office accommodation, electricity, phone rental and internet access associated with the preparation or production of the broadcast.

1.7 It includes a relevant proportion of rent and electricity bills where a political party uses existing facilities or equipment they own or have on their premises.

1.8 It includes the cost of food or accommodation for any individual who provides services in connection with the broadcast for the party, where that is paid for by the party or reimbursed by the party.

1.9 This includes the cost of obtaining specific legal advice relating to the content of the broadcast.

## **Schedule 8 part 1 paragraph 1 (2) PPERA**

***‘Advertising of any nature (whatever the medium used). Expenses in respect of such advertising include agency fees, design costs and other costs in connection with preparing, producing, distributing or otherwise disseminating such advertising, or anything incorporating such advertising and intended to be distributed for the purpose of disseminating it.’***

This paragraph includes:

### **Advertising includes negative campaigning against another party**

2.1 Advertising includes the production and dissemination of any kind of material that promotes the party, including enhancing the party’s reputation by negative advertising material against another party.

### **Services, equipment, facilities or premises**

2.2 This includes the cost of use of or hire of any agency used to prepare, produce or facilitate the production of the advertising material.

2.3 It includes the cost of use of or hire of any agency to disseminate by distribution or otherwise the advertising material.

2.4 It includes the cost of hire or use of any premises, other than premises the party owns, or any other facilities for preparation, production, dissemination or distribution of the advertising material.

2.5 It includes the cost of any professional services used to prepare, produce or facilitate production of the advertising material.

2.6 It includes the cost of any professional services to disseminate or distribute the advertising material.

2.7 It includes the cost of purchase or hire of any specialist equipment used to prepare, produce or facilitate the preparation or production of the advertising material.

2.8 It includes the cost of purchase or hire of any specialist equipment to disseminate or distribute the advertising material.

### **Specific costs in connection with producing or disseminating digital or electronic advertising material**

2.9 It includes the cost (including a license fee) of any software of any kind for use on any device to design and produce material in-house, whether that material is distributed digitally, electronically or via other means.

2.10 It includes the cost of purchase or hire, or free or discounted use of any specialist equipment, professional services or premises used to produce or facilitate digital or electronic advertising material.

2.11 It includes the cost of developing advertising material:

- for downloading and use by other individuals; or
- for dissemination via digital or electronic means by other individuals, for example for distribution via social media.

2.12 It includes the cost of developing any software for any kind of device for targeting, facilitating or disseminating material to voters, for example a software application for use on a mobile device.

2.13 It includes the cost of purchase or hire of any agency, organisation or individual used to prepare, produce, or facilitate the production of the advertising material and the cost of distribution or dissemination of that advertising material via any means, including any cost attributable to increasing the visibility of content by any means. For example the purchase of a more prominent position on a page within a search engine.

2.14 It includes the cost of developing and maintaining any digital or other network which promotes or increases the visibility of material by any means. For example the purchase of digital identities used to make material appear as if it has been seen and approved by a high number of users on a social media platform.

2.15 It includes the cost of hosting and maintaining a website or other electronic/digital advertising material that promotes the party.

2.16 It includes the cost of designing and building the website or content, and includes a portion of any website or content that is set up to obtain funds for the party but also promotes the party during the regulated period.

### Other costs

2.17 This includes the cost of paper or any other medium on which advertising material is printed.

2.18 It includes the cost of purchase or hire of photocopying equipment or a printer for use in the campaign.

2.19 It includes a portion of costs for use during the regulated period where that equipment is already hired by the political party.

2.20 It includes a relevant proportion of the cost of office accommodation, electricity, phone rental and internet access associated with the in-house preparation, production, dissemination and distribution of advertising material.

2.21 It includes the cost of food or accommodation for any individual who provides services in connection with advertising material for the party, where that is paid for by the party or reimbursed by the party.

2.22 It includes the cost of obtaining specific legal advice relating to the content of a piece of advertising material where this is incurred in respect of producing the campaign material.

2.23 The cost associated with physically displaying advertising in any location must be included in the return, for example cable ties or glue for putting up posters.

## **Schedule 8 part 1 paragraph 1 (3) PPERA**

***‘Unsolicited material addressed to electors (whether addressed to them by name or intended for delivery to households within any particular area or areas).***

***Expenses in respect of such material include design costs and other costs in connection with preparing, producing or distributing such material (including the cost of postage).’***

This paragraph includes:

### **Costs associated with targeting or identifying voters, including data base costs**

3.1 This includes the cost of hiring, purchasing, developing and maintaining IT software or contact databases to facilitate the sending of unsolicited material to voters.

3.2 It includes the cost of obtaining and maintaining any information, by whatever means, that is used to facilitate the sending of unsolicited material to voters. For example the purchase of email addresses.

3.3 It includes the cost of obtaining or developing data sets to target voters by whatever means, including the cost of agencies that identify groups of voters, by whatever means. For example, the cost of analysing social media content to facilitate targeting of voters across electoral areas and the cost of modelling based on that analysis.

3.4 It includes the cost of any services to identify voters that are purchased, developed or provided before the regulated period, but are used to target voters during the regulated period.

3.5 Where that information is obtained from a third party, the cost of obtaining that information is included.

### **Costs associated with distributing unsolicited material to voters, including via digital means**

3.6 This includes the cost of use of or hire of any agency, organisation or individual used to prepare, produce, or facilitate the production of the unsolicited material and the cost of distribution or dissemination of that material via any means, including any costs attributable to increasing the visibility of material via any means.

3.7 It includes the cost of generating unsolicited material for promoting the party via posting on any kind of social media. For example, producing content that is then posted to a party’s page on a social media site and encouraging followers to share it.

3.8 It includes the cost of developing and maintaining any digital or other network which promotes or increases the visibility of unsolicited material on any platform. For example if a party pays a developer to create a network that promotes their material on a social media platform.

3.9 It includes the cost of delivering material by electronic means or the physical distribution of the material, for example the cost of envelopes and stamps or the purchase of a system for sending emails.

3.10 It includes the cost of oversight and maintenance of all social media/digital or other forms of information dissemination. This includes the maintenance of all related web pages or social media accounts (including if they are maintained by another entity/individual).

### Other costs

3.11 This includes the cost of paper or any other medium on which unsolicited material is printed.

3.12 It includes the cost of purchase or hire of photocopying equipment or a printer for use in the campaign.

3.13 It includes a portion of costs for use during the regulated period where that equipment is already hired by the political party.

3.14 It includes a relevant proportion of the cost of office accommodation, electricity, phone rental and internet access associated with the in-house preparation, production, dissemination and distribution of unsolicited material.

3.15 This includes the cost of food or accommodation for any individual who provides services in connection with unsolicited material for the party, where that is paid for by the party or reimbursed by the party.

3.16 It includes the cost of obtaining specific legal advice relating to the content of a piece of unsolicited material where they are incurred in respect of producing that material.

## **Schedule 8 part 1 paragraph 1 (4) PPERA**

***‘Any manifesto or other document setting out the party's policies. Expenses in respect of such a document include design costs and other costs in connection with preparing or producing or distributing or otherwise disseminating any such document.’***

This paragraph includes:

### **Services, equipment, facilities or premises**

4.1 This includes the costs of hire of any agency used to prepare, produce or facilitate the production of any manifesto or other document, including electronic or digital documents.

4.2 It includes costs of any agency to disseminate or distribute the manifesto or other document.

4.3 It includes the cost of hire or use of any premises or facilities used for preparation, production, dissemination or distribution of the manifesto or other document.

4.4 It includes the cost of any professional services provided by any individual or company to prepare, produce or facilitate the manifesto or other document.

4.5 It includes the cost of any professional services to disseminate or distribute the manifesto or other document.

4.6 It includes the cost of purchase or hire of any specialist equipment used to prepare produce or facilitate the production of the manifesto or other document.

4.7 It includes the cost of purchase or hire of any specialist equipment to disseminate or distribute the manifesto or other document.

4.8 It includes the costs of any agency, organisation or individual used to prepare, produce, or facilitate the production of the manifesto or other document and the cost of distribution of or dissemination of that content via any means, including any cost attributable to increasing the visibility of content via any means.

4.9 It includes the cost of making the manifesto or other document available in electronic or physical form and of all means of disseminating it.

### **Other costs which are included**

4.10 This includes a relevant proportion of the cost of office accommodation, electricity, phone rental and internet access associated with any in-house costs for design of the manifesto or other document and for its production and dissemination

4.11 It includes the cost of food or accommodation for any individual who provides services in connection with the manifesto for the party, where that is paid for by the party or reimbursed by the party.

4.11 It includes the cost of obtaining specific legal advice relating to the content of the manifesto or other document where they are incurred in respect of producing the material.

**Schedule 8 part 1 paragraph 1 (5)**  
***‘Market research or canvassing conducted for the purpose of ascertaining polling intentions.’***

This paragraph includes:

**Costs of obtaining or maintaining data**

5.1 This includes the cost of purchasing, developing and maintaining IT software or contact databases to facilitate market research or canvassing. This includes costs that are incurred prior to the regulated period where the data is then used during the regulated period.

5.2 It includes the cost of obtaining or developing data sets to undertake market research or canvassing in an electoral area by whatever means, including the cost of use of or hire of agencies that identify groups of voters, by whatever means. For example, this includes the cost of an agency that is undertaking social media listening and analysing the result to facilitate the targeting of voters.

5.3 It includes the cost of purchasing information, data or services to undertake market research or canvassing before the regulated period but which is then used to target voters during the regulated period.

**Other costs**

5.4 This includes the cost of extra phone lines, computer equipment, facilities or hardware to enable market research or canvassing, including where extra premises are required.

5.5 It includes the cost associated with any canvassing activity on behalf of the party by an individual, including food or accommodation that is reimbursed by the party.

5.6 It includes the cost of any equipment specifically required to co-ordinate or to record the results of any canvassing activity, for example laptops or tablets if used for canvassing; or mobile phones if used by the leader/coordinator of the canvassing.

5.7 It includes the cost of a relevant proportion of office accommodation, electricity bill, phone rental and internet access associated with planning canvassing, drafting scripts, analysing interim results or other related activities.

5.8 It includes the cost of food or accommodation for any individual who provides services in connection with market research or canvassing for the party, where that is paid for by the party or reimbursed by the party.

## **Schedule 8 part 1 paragraph 1 (6) PPERA**

### ***'The provision of any services or facilities in connection with press conferences or other dealings with the media.'***

This paragraph includes:

#### **Costs of promoting material**

6.1 This includes the costs of use of or hire of any agency, organisation or individual used to prepare, produce, or facilitate the production of the content and the cost of distribution or dissemination of that content via any means, including any costs attributable to increasing the visibility of content via any means.

#### **Costs which are included**

6.2 This includes the cost of specialist press or media software or subscriptions.

6.3 It includes a relevant proportion of rent and electricity bills where a campaigner has existing press conference facilities on their premises.

6.4 It includes a relevant proportion of the costs of office accommodation, electricity, phone rental and internet access associated with dealing with the media, such as co-ordinating press conferences or media activity, or drafting press releases, or other media related activities.

6.5 It includes the cost of food or accommodation for any individual who provides services in connection with press conferences or other dealings with the media, for the party, where that is paid for by the party or reimbursed by the party.

### **Schedule 8 part 1 paragraph 1 (7)**

***‘Transport (by any means) of persons to any place or places with a view to obtaining publicity in connection with an election campaign.***

***Expenses in respect of the transport of such persons include the cost of hiring a particular means of transport for the whole or part of the period during which the election campaign is being conducted.’***

This paragraph includes:

#### **Transport of volunteers or campaigners**

7.1 It includes the costs of transporting volunteers or party staff members or other campaigners around the constituency, including the cost of hiring any such transport and the costs of fuel where they are undertaking campaigning on behalf of the party.

7.2 It includes the costs of transporting volunteers, party staff members or campaigners to and from the constituency, including the cost of hiring any such transport and the costs of fuel where they are undertaking campaigning on behalf of the party.

#### **Transport for the party leader**

7.3 This includes the cost of transporting the party leader or prominent party members to events or constituencies, where the party leader or prominent party member is campaigning on behalf of the party.

#### **Other costs**

7.4 This includes the cost of any vehicle or form of transport that displays material promoting the party, including any cost associated with travelling between constituencies and around a constituency.

7.5 It includes a portion of the cost of office accommodation, electricity, phone rental and internet access when these are associated with planning and booking transport.

## **Schedule 8 part 1 paragraph 1 (8) PPERA**

***‘Rallies and other events, including public meetings (but not annual or other party conferences) organised so as to obtain publicity in connection with an election campaign or for other purposes connected with an election campaign.***

***Expenses in respect of such events include costs incurred in connection with the attendance of persons at such events, the hire of premises for the purposes of such events or the provision of goods, services or facilities at them.’***

This paragraph includes:

### **Costs which are included**

8.1 This includes the cost of any items promoting the event via any means.

8.2 It includes the cost of use of premises for an event, including premises that are used for live streaming an event.

8.3 It includes the cost of live streaming an event, as well as the cost of an event that is being held via a link of any kind, where that event is open to be viewed by users of a platform.

8.4 It includes the hire or purchase of any specialist equipment or services required for the event, including equipment for the broadcasting or streaming of the event

8.5 It includes the cost of provision of any goods, services or facilities at the event, for example the cost of hiring seating.

8.6 It includes the cost of transporting attendees to an event where that cost is reimbursed or paid for by the party.

8.7 It includes the cost of accommodation and other expenses for any attendee where that cost is reimbursed or paid for by the party.

### **Costs which are excluded**

8.8 It does not include the cost of security for the political party leader or other prominent party members at such an event.

## **General principles that apply to all campaign expenditure incurred**

### **1. Re-using items paid for and used at a previous election**

1.1 Items paid for and used at an election by a political party must not be apportioned or discounted because they may or will be re-used at a subsequent election or elections. The full cost of items must be reported in the return at the election in which the item is first used.

1.2 The full cost of items that may or will be re-used counts towards the spending limit at the first election at which they are used.

1.3 The purchase cost of items that were:

- paid for in full (owned not hired); and
- used at a previous election; and
- reported in full in the party's expenditure return at a previous election; and
- have not been altered in any way

do not need to be reported in the expenditure return, either as notional spending or otherwise, for the same political party at a subsequent election.

1.4 The purchase costs of items that are owned by the party and that are re-used do not count towards the spending limit at subsequent elections.

1.5 However all costs incurred in facilitating the re-use of an item at an election, including:

- storage,
- cleaning;
- alteration and/or addition
- maintenance; and/or
- redevelopment

must be reported in the return for the subsequent election where the items are used again.

1.6 The costs incurred in facilitating the re-use count towards the spending limit at the subsequent election in which they are re-used.

### **2. Items not used at all**

2.1 Items paid for and not used at an election are not regarded as incurred for election purposes and do not need to be reported in the return.

### **3. Items incurred or paid for prior to the commencement of the regulated period**

3.1 Spending incurred prior to the start of the regulated period, on items used during the regulated period, must be reported in the return. Items paid for prior to the start of a regulated period that are used during the regulated period, must be reported in the return.

3.2 The cost of items where spending was incurred or costs paid prior to the start of the regulated period but used during it count towards the party's spending limit.

### **4. VAT**

4.1 All items are required to be reported inclusive of VAT.

4.2 Where VAT is charged on an item, the VAT amount counts towards the spending limit.

### **5. Overheads and associated Items**

5.1 Where costs are associated with the incurring of items that must be reported, the costs of or a portion of the costs of:

- office space
- electricity bills
- the provision of phone lines and internet access
- the provision of office equipment of any kind

must also be reported in the return and will count towards the spending limit.

5.2 Any other associated costs must also be reported and will count towards the spending limit.

### **6. Items that are excluded**

6.1 The cost of water, gas and council tax are not sufficiently connected to the incurring of an item of expenditure and are not required to be reported in a return.

## **7. Items featuring the party leader or prominent party members**

7.1 Items featuring the party leader or prominent party members will be campaign expenditure and must be reported by the party, unless the item is distributed or the event occurs in the constituency where the party leader or prominent party member is standing for election and promotes or is aimed at procuring the party leader's or prominent party member's election in that constituency.

7.2 The cost of items featuring the party leader or prominent party members will count towards the party spending limit, unless the item is distributed or the event occurs in the constituency where the party leader or prominent party member is standing for election and promotes or is aimed at procuring the party leader's or prominent party member's election in that constituency

## Other terms:

Other terms in this document have the same meaning as in the Political Parties, Elections and Referendums Act 2000 and, where relevant, the Representation of the People Act 1983.

<b>Table of definitions from PPERA and the RPA</b>	
Appropriate amount	Section 73 of PPERA
Campaign expenditure	Section 72 of PPERA
Election Expenses	Section 90ZA of the RPA
Expenditure return	Section 80 of PPERA
Notional Spending	Section 73 of PPERA

## Application to elections

This Code applies to the following elections:

- UK parliamentary general elections
- Northern Ireland Assembly elections

Where there is a regulated period in force for a UKPGE, this Code covers spending under s72 at all relevant elections. This includes

- Combined Authority Mayoral elections
- Greater London Authority elections
- Mayoral elections in England
- Local elections in England
- Police and Crime Commissioner elections
- Local elections in Scotland
- Local elections in Wales
- Any by-election

Where there is a combined regulated period in operation under Scedhule 9 of PPERA the following elections will also be covered by this Code:

- Scottish Parliament
- National Assembly for Wales