

# Donations and loans to Members of the UK Parliament

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This document explains how donations and loans to Members of the UK Parliament are regulated.

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## Translations and other formats

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Tel: 020 7271 0500

Email: [publications@electoralcommission.org.uk](mailto:publications@electoralcommission.org.uk)

## Terms and expressions we use

We use '**must**' when we refer to a specific legal or regulatory requirement. We use '**should**' for items we consider to be minimum good practice, but which are not legal requirements.

You do not have to follow this guidance, but if you do, you will normally be doing enough to comply with the law.

The Parliamentary Commissioner for Standards is responsible for administering some of the rules in this document. We have tried to be clear about who is responsible for which aspects of the rules.

## Our approach to enforcement

The Commission is committed to providing those we regulate with a clear understanding of their regulatory obligations through our guidance documents and advice service. If you are unsure of how any of the rules apply to you, please call us for advice. We are happy to help, so please get in touch.

We use advice and guidance proactively in order to secure compliance. And we take enforcement action, using our investigatory powers and sanctions, where it is necessary and proportionate to do so in order to meet our enforcement aims and objectives. If you do not comply with legal or regulatory requirements you may be subject to civil or criminal sanctions. You can find more information about the Commission's approach to enforcement at

<https://www.electoralcommission.org.uk/who-we-are-and-what-we-do/our-enforcement-work>

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## Donations and loans to Members of the UK Parliament

### This document explains:

How Members of the UK Parliament (MPs), must report donations and loans that they receive in connection with their political activities as an MP, and as a member of a political party.

This guidance is for MPs representing both Great Britain and Northern Ireland constituencies.

### The document covers:

- an overview of your obligations regarding donations and loans as an MP and party member
- political activities
- an overview of donations and loans
- who you can accept donations and loans from
- recording and reporting donations and loans

### Related documents:

- [The Code of Conduct for Members of Parliament and the Guide to the Rules relating to the Conduct of Members](#)

### Forms

- [RD1B: Report of an impermissible donation returned by a regulated donee in Great Britain](#)
- [RD1G: Report of an impermissible donation returned by a regulated donee in Northern Ireland](#)
- [RD1D: Report of an impermissible loan by a regulated donee in Great Britain](#)
- [RD1D NI: Report of an impermissible loan by a regulated donee in Northern Ireland](#)

# Summary

Under the Political Parties Elections and Referendums Act 2000 (PPERA) and the Code of Conduct for Members of Parliament, MPs must follow rules about donations and loans that they receive in connection with the office that they hold.

They must also follow the rules on donations and loans they receive as members of a political party.

This guidance explains the rules and what you need to do to comply with them.

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## Introduction

Under the Political Parties, Elections and Referendums Act 2000 (PPERA) members of political parties and holders of certain elected offices, including MPs, must follow rules relating to donations and loans that they receive in connection with their political activities. We call these individuals 'regulated donees'.

You must register the details of donations and loans that you receive in connection with your political activities with the Office of the Parliamentary Commissioner for Standards (the Commissioner) whether received in your capacity as an MP or as a member of a political party.

In this guidance we refer to registering donations and loans as 'reporting to the Commissioner'.

These rules are separate to the rules on donations that you receive towards your election expenses as a candidate reported in your spending return. You may also need to report these to the Commissioner

This guidance gives an overview of donations and loans for MPs, explains how to make sure that the donations and loans that you accept are permissible and provides information on the details relating to donations and loans that you must record and report. It should be read together with the [Code of Conduct for Members of Parliament and the Guide to the Rules relating to the Conduct of Members.](#)

MPs representing Northern Ireland constituencies can also accept donations and loans from some Irish sources. This document explains these rules.

## Your obligations as an MP

As an MP, you must follow the rules relating to donations and loans that you receive in connection with your political activities.

As an overview, you must:

- check that donations you receive with a value of more than £500 are from permissible sources
- check that loans you are offered with a value of more than £500 are from permissible sources before you enter into them
- familiarise yourself with the relevant registration thresholds in the Guide to the Rules
- report the details of relevant donations and loans to the Parliamentary Commissioner for Standards within 28 days of accepting them, including those from the same source in the same calendar year that add up to more than the relevant thresholds
- return any impermissible donations that you receive within 30 days of receipt and report the details to the Electoral Commission within 30 days of returning the donation
- pay back any impermissible loans immediately and report the details to the Electoral Commission within 30 days of ending the loan
- notify the Electoral Commission if you find you have retained an impermissible donation or loan more than 30 days after receipt.

### **The role of the Commissioner**

[The Commissioner](#) is responsible for upholding the Code of Conduct for MPs agreed by the House of Commons. MPs must report the details of their financial interests to the Commissioner's office. These are published in the [Register of Members' Financial Interests](#). Donations and loans that are reportable under categories 2(a), 2(b), 3 and 4 of the [Code of Conduct](#) are subject to the rules under PPERA.

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You should also familiarise yourself with the Code of Conduct and Guide to the Rules relating to the Code of Conduct as those rules may require you to register benefits which the Commission would not regard as donations.

## **The role of the Electoral Commission**

The Electoral Commission is the regulator of political funding and spending in the UK. We aim to ensure there is transparency in our political finance system.

We work closely with the Commissioner to provide advice and guidance to MPs on recording and reporting donations and loans that they receive in connection with their political activities.

We publish donations and loans that are reportable under categories 2(a), 2(b), 3 and 4 of the [Guide to the rules](#) on our website. We obtain information from the Commissioner about relevant donations and loans reported in these categories and publish the details every month.

We also publish the details of impermissible donations and loans. You must report the details of any impermissible donations or impermissible loans **directly** to us within 30 days of returning the donation or ending the loan.



## Political activities

### Members of Parliament

The PPERA rules on donations and loans cover those that are offered to or used by you in connection with your political activities as an MP. Your political activities as an MP include activities that you carry out in connection with the office that you hold.

Common examples of what constitute political activities for an MP include:

- carrying out research on a particular policy that you are promoting in the UK Parliament
- holding an event in your constituency to bring together different groups and individuals to discuss a particular issue or policy
- visiting another country to understand how a particular policy works there
- the running of your office.

There are special rules relating to overseas visits, please see page 14 of this guidance.

### Party Members

The PPERA rules on donations and loans cover those that are offered to, and used by you in connection with your political activities as a party member. Your political activities as a party member in particular, include:

- promoting or procuring the election of any person to any position in, or to any committee of, the party in question;
- promoting or procuring the selection of any person as the party's candidate for election to a relevant elective office; and
- promoting or developing policies with a view to their adoption by the party.

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The activities listed below are not covered by the rules referred to in this guidance, whether as an MP or party member:

- activities you carry out specifically in connection with any Ministerial office you hold, rather than those in your capacity as a Member of Parliament
- your parliamentary duties, provided that the associated costs to support those duties are recoverable or funded through the Independent Parliamentary Standards Authority (IPSA) expenses scheme
- constituency surgeries and the provision of facilities (other than ongoing office space) to enable you to conduct constituency surgeries

The examples provided above are not exhaustive. In all cases, you should make an honest and reasonable assessment based on the facts as to whether a donation or loan has been received in connection with your political activities. You should also bear in mind that donations to cover the above may need to be registered with the Parliamentary Commissioner for Standards.

If you are not sure whether what you are doing is 'political activity' please [contact us](#) for advice. We are here to help.

 Important

# Overview of donations and loans

## What is a donation?

Under PPERA, a donation is a gift of money, goods, property or services that:

- is given with the intention that it is used or benefits you in connection with your political activities as an MP
- is given without charge or on non-commercial terms

**and** has a value of more than £500.

Some examples of donations include:

- a gift of money or property
- sponsorship of an event or publication
- free or specially discounted use of property, facilities or services, for example the free use of an office space.

Under PPERA, anything with a value of £500 or less is not a donation.

### **What doesn't count as a donation?**

Under PPERA, there are some specific types of payment and services to MPs that are exempt from the rules on donations.

These are:

- volunteer time
- any payment out of public funds for your personal security as an MP
- remuneration or allowances paid to you as an MP, such as your salary or payments to meet your business costs or expenses from the Independent Parliamentary Standards Authority (IPSA)
- any interest accruing from a donation. For example, any interest from a donation that is received and subsequently returned as impermissible is not considered a donation



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- facilities you are entitled to as a candidate at an election, such as a free postal facility
- a donation towards your election expenses as a candidate at an election that is reported in your expenses return. (even though in some cases you may need to also report this to the Parliamentary Commissioner for Standards).

## What is a loan?

Under PPERA, there are rules on who can lend money or give credit or security to you in connection with your political activities as an MP.

In our guidance, we refer to all transactions of this type as 'loans'. The following transactions are covered by the rules:

- loans of money
- credit facilities, such as credit cards or overdrafts
- securities or guarantees – for example a personal guarantee from a supporter on a mortgage for your constituency office

Under PPERA, any loan with a value of £500 or less is not a loan.

## Valuing donations and loans

### Donations:

You must put a value on any donation that is not money. The value of a donation is the difference between the value of what you receive and the amount (if any) you pay for it. If you are given property, goods or services free of charge or at a non-commercial discount you must value them at the market rate.

For example:

Market rate for goods	Price you pay	Value of donation
£1,000	£250	<b>£750</b>

If the donor is a commercial provider, you should use the rates they charge other similar customers. If this information isn't available, you should find out what similar providers charge for the same property, goods or services and use this as the market rate. You should keep a record of how you reached your valuation.

**Commercial discounts** are those available to other similar customers, such as discounts for bulk orders or seasonal reductions.

**Non-commercial discounts** are special discounts that you, specifically, are given by suppliers.

## Loans

The way to value each type of regulated loan is set out in the table below:

Type of loan	Value
A loan of money	The total amount you will borrow
A credit facility	The maximum amount you can borrow
A security or guarantee	The amount which the lender providing the security or guarantee would be liable for in the event of default

The rules apply to loans where **any part** of the total value of the loan is used in connection with your political activities, even if the loan is taken out for another purpose.

For example, if you took out a personal credit card with a limit of £2,000, but only used £1,000 of the available credit in connection with your political activities, the value of the loan would be **£2,000**.

If the loan allows any interest to be added to the total amount you borrow, you don't need to include this in the value of the loan.



Important

## Permissibility of donations and loans

### Who can you accept donations and loans from?

You can only accept donations and loans from permissible sources. The permissible sources differ slightly depending on whether you represent a constituency in Great Britain or Northern Ireland.

A permissible source for MPs representing constituencies in **either** Great Britain or Northern Ireland is:

- an individual registered on a UK electoral register, including overseas electors and bequests
- a Great Britain registered political party
- most UK-registered companies
- a UK-registered trade union
- a UK-registered building society
- a UK-registered limited liability partnership (LLP) that carries on business in the UK
- a UK-registered friendly society or registered society or a Northern Ireland registered Industrial and provident Society
- a UK-based unincorporated association that is based in and carries on business or other activities in the UK

Additional permissible sources for MPs representing constituencies in Northern Ireland **only** are:

- an Irish citizen (including bequests)
- a Northern Ireland registered political party
- an Irish-registered political party
- most Irish-registered companies
- an Irish-registered trade union
- an Irish-registered building society
- an Irish-registered limited liability partnership (LLP) that carries on business in the island of Ireland
- an Irish-registered friendly society

 Important

Although you can accept donations from some types of trust, you must **not** enter into loans with trusts.

- a Irish-based unincorporated association that is based in and carries on business or other activities in Ireland

You can also accept donations from some types of trusts and from bequests. The rules on these donations are complicated, so please [get in touch](#) with us for more information.

## Overseas visits

As part of your duties as an MP, you may be invited to undertake overseas visits outside of the UK in connection with your political activities.

You can accept donations from organisations and individuals that are not permissible donors provided that the purpose of the donation is to meet certain qualifying costs for an overseas visit. The qualifying costs are:

- travel costs, for example flights overseas or car hire for the duration of your visit
- accommodation costs
- subsistence costs

Donations for overseas visits are **only permissible** if they do not exceed a reasonable amount for the costs of the visit.

Where an organisation or individual meets the costs of an overseas visit without giving you a cash donation, you should make an honest and reasonable estimate of the costs of the trip based on what a similar commercial provider would charge.

For example, an organisation based in the United States arranges for flights and accommodation for you to attend a conference to discuss a particular policy area or issue.

You make enquiries with the airline you are flying with and the hotel you are staying at, and find that the usual commercial value of your flights and accommodation would be £1,000, and £950 respectively. The total value of the donation is therefore **£1,950**.



Most visits that are mainly paid for from public funds, such as a visit abroad on behalf of a Select Committee of the House are not considered donations and are exempt from the rules.

More information is available here: [The Code of Conduct for Members of Parliament and Guide to the Rules relating to the Conduct of Members](#)



## How do you decide if you can accept a donation or loan?

### Donations

When you receive any donation of more than £500, you must immediately take reasonable steps to ensure that you know who the donor is and that the donation is from a permissible source. You can only accept a donation from a permissible source.

When you receive a donation, you have 30 days from receipt to decide if it is from a permissible source. The Parliamentary Commissioner for Standards provides that you have 28 days from acceptance of a donation to report it to the Commissioner



Important

You should ask yourself:

- 'am I sure that I know who this donation is from?'
- 'is the donor permissible?'

If:

- the donation is not from a permissible donor, or
- for any reason you cannot be sure of the true identity of the source

you must return it to the donor within the 30 day period beginning with the date on which you received the donation.

If you don't, you will be deemed to have accepted it, you may commit a criminal offence and we may apply to the courts to have the donation forfeited.

If you've accepted an impermissible donation, you must tell us within 30 days of returning the donation.

If you receive a donation from a source which you cannot identify (for example an anonymous cash donation of £750), you must return it to either:

- the person who transferred the donation to you; or
- the financial institution used to transfer the donation

If you cannot identify either the person who transferred the donation to you, or the financial institution used to transfer the donation, you must send the donation to us. We will pay it into the Government's consolidated fund.

## Loans

You must only accept loans from a permissible source. You must make sure that the lender is permissible **before** you enter into the loan as there is no equivalent 30 day period for checking the permissibility of loans. **Entering into a loan with an impermissible lender is a criminal offence.**



You should also carry out regular checks throughout the term of the loan to make sure that your lender is still permissible. This is because the lender must remain permissible for the whole period of the loan.

## Donations given on behalf of others

If you are given a donation on behalf of someone else, the person giving you the donation (the agent) must tell you:

- that the donation is on behalf of someone else
- the actual donor's details

An example of someone acting as an agent is where an event organiser is handing over the proceeds from a dinner held specifically to raise funds for your political activities.

If you have reason to believe that someone might be acting as an agent but has not told you, you should find out the facts so that you can make the right checks. **If you are uncertain who the actual donor is you must not accept the donation.**

If the donation isn't from a permissible donor, or for any reason you can't be sure of the true identity of the source, you must return it within this 30-day period.

## When do you 'receive' a donation?

You usually 'receive' a donation on the day you take ownership of it.

For example:

- if you are given a cheque, you receive the donation on the date that the cheque clears.

- if a donation is transferred directly into your bank account you receive the donation on the date that it is received into your account
- if you are given free goods or services – such as the provision of a computer free of charge, you receive the donation when you take ownership of the item

# How to check permissibility of donations and loans from UK sources

## Donations and loans from individuals

### What makes an individual permissible?

Individuals must be on a UK electoral register at the time the donation is received. This includes overseas electors.

### How do you check permissibility?

You can use the electoral register to check if an individual is permissible. You can arrange to view a copy of the electoral register with the local authority in which the donor appears on the electoral register.

You can find out which local authority you need to contact by entering the donor's postcode on [our website](#). For donors in Northern Ireland, you should contact the [Electoral Office for Northern Ireland \(EONI\)](#).

You must check the register and monthly updates carefully to make sure that the person is on the register on the date you received the donation.

In certain circumstances, people have an anonymous registration. If a donor is anonymously registered, please contact us for advice.

## Donations and loans from companies

### What makes a company permissible?

A company is permissible if it is:

- registered as a company at Companies House
- incorporated in the UK, and
- carrying on business in the UK

You must be sure that the company meets all three criteria.

### How do I check company registration?

You should check the register at Companies House, using the free Webcheck service at [www.gov.uk/companies-house](http://www.gov.uk/companies-house).

You should look at the full register entry for the company.

The table below shows you if a company with a particular prefix is permissible, as long as it is also carrying on business in the UK.

Prefix letter	Is it permissible?
None	Yes
NI, SC	Yes
OC, SO NC	Yes, as a limited liability partnership – see separate section below
IP, SP, NP, NO	Maybe – see industrial and provident societies in the ‘Other types of donor’ section on page 22
Any other prefix	No

### **How do you check if the company is carrying out business in the UK?**

You must be satisfied that the company is carrying on business in the UK. The business can be non-profit-making.

Even if you have direct personal knowledge of the company, you should check the Companies House register to see if:

- the company is in liquidation, dormant, or about to be struck off
- the company’s accounts and annual return are overdue

A company may still be carrying on business if it is in liquidation, dormant or late in filing documents, but you should make extra checks to satisfy yourself that this is the case.

For any company, you should consider looking at:

- the company’s website
- relevant trade, telephone directories or reputable websites
- the latest accounts filed at Companies House

## Donations and loans from Limited Liability partnerships

### **What makes a limited liability partnership permissible?**

A limited liability partnership (LLP) is permissible if it is:

- registered as an LLP at Companies House
- carrying on business in the UK

### **How do you check permissibility?**

You should check the register at Companies House, using the free Webcheck service at [www.gov.uk/companies-house](http://www.gov.uk/companies-house).

You need to look at the LLP's registered number. Only numbers beginning with OC, SO or NC are permissible LLPs.

As with companies, you must be satisfied that the LLP is carrying on business in the UK. You can find more information in the previous section 'How do you check if the company is carrying on business in the UK?'

## Donations and loans from unincorporated associations

### **What makes an unincorporated association permissible?**

An unincorporated association is permissible if:

- it has more than one member
- the main office is in the UK
- it is carrying on business or other activities in the UK

### **How do you check permissibility?**

There is no register of unincorporated associations.

Permissibility is a matter of fact in each case.

In general, an unincorporated association should have:

- a separate existence from its members, and
- an identifiable membership

For example, members' clubs are sometimes unincorporated associations.

If you are not sure that an association meets the criteria, you should consider whether the donation or loan is actually from an individual (or individuals) within it (rather than the association) or if someone within the association is acting as an agent for others.

If you think this is the case, you must check the permissibility of all individuals who have contributed more than £500

You can find more information on carrying on business in the previous section 'How do you check if the company is carrying on business in the UK?'

The table below shows you how to check permissibility for other types of donor:

Type of donor	Requirement	Where to check
Political party	The party must be registered on the Great Britain register of political parties	The Electoral Commission: <a href="http://www.electoralcommission.org.uk">http://www.electoralcommission.org.uk</a>
Trade union	Listed as a trade union by the Certification Officer	The Certification Officer <a href="http://www.certoffice.org">www.certoffice.org</a> <a href="http://www.nicertoffice.org.uk/">http://www.nicertoffice.org.uk/</a>
Building society	A building society within the meaning of the Building Societies Act 1986	The Financial Services Authority <a href="http://mutuals.fsa.gov.uk">http://mutuals.fsa.gov.uk</a>
Friendly/ industrial provident society	Registered under the Friendly Societies Act 1974 or the Co-operative and Community Benefit Societies Act 2014 or the Industrial and Provident Societies Act (NI) 1969	The Financial Services Authority <a href="http://mutuals.fsa.gov.uk">http://mutuals.fsa.gov.uk</a>



## How to check permissibility of donations and loans from Irish sources

This section applies to MPs representing constituencies in Northern Ireland **only**.



Important

Type of donor	Requirement	Where to check
Individual	Eligible to obtain one of: an Irish passport, an Irish certificate of nationality, an Irish certificate of naturalisation	With the donor – you must obtain a copy of one of the documents listed which is certified by the Department of Foreign Affairs of Ireland
Political party	Appears on the Northern Ireland register of political parties or;  the Register of Political Parties of Ireland*	The Electoral Commission: <a href="http://www.electoralcommission.org.uk">http://www.electoralcommission.org.uk</a>  Houses of the Oireachtas: <a href="http://www.oireachtas.ie/parliament">http://www.oireachtas.ie/parliament</a>
Company	Appears on the register of Companies of Ireland, is incorporated in the EU and carries on business in the Island of Ireland	Companies Registration Office: <a href="https://www.cro.ie">https://www.cro.ie</a>

Type of donor	Requirement	Where to check
Trade union	Registered by the Registrar of Friendly Societies of Ireland*	Companies Registration Office: <a href="https://www.cro.ie/Registration/Society-Union">https://www.cro.ie/Registration/Society-Union</a>
Building society	Registered by the Central Bank and Financial Services Authority of Ireland*	Central Bank and Financial Services Authority of Ireland: <a href="http://registers.centralbank.ie/">http://registers.centralbank.ie/</a>
Limited liability partnership	Registered by the Registrar of Companies Ireland and carries on business in the Island of Ireland*	Companies Registration Office: <a href="https://www.cro.ie">https://www.cro.ie</a>
Friendly/ industrial provident society	Registered by the Registrar of Friendly Societies of Ireland	Companies Registration Office <a href="https://www.cro.ie/Registration/Society-Union">https://www.cro.ie/Registration/Society-Union</a>

**\*Each body referred to in the table must have an office in either Ireland or Northern Ireland from which it carries on its main activities in order to be a permissible source**



### **Irish Unincorporated Association**

If you are offered a donation or loan from an Irish unincorporated association please contact us for advice.

### **Irish Trusts**

You can accept donations from certain Irish trusts, but not loans. If you are offered a donation from an Irish trust, please contact us for advice.

## Recording and reporting donations and loans

### Recording permissible donations and loans

If you accept a donation or enter into a loan that you are required to report to the Commissioner, you must record these details:

- the donor or lender's name and address
- if the donor is a holder of an elective office, specify that office
- the status of the donor including, (if the donor or lender is a company), their registered company number
- the amount for a monetary donation or loan, or the nature and the value of the donation (if it is a non-monetary donation)
- the dates on which the donation was received and accepted or the loan was entered into

If you represent a Northern Ireland constituency and you accept a donation from an Irish individual, you do not need to record their address

You must also record the following additional information for loans:

- the date that the loan is due to be repaid (or a statement that it is indefinite)
- the rate of interest, or if the rate is variable how it will be calculated
- whether or not any security has been given for the loan

If the donor or lender is an UK individual, you must record their address as it is shown on the relevant electoral register. If the donor is an overseas elector, you must record their home address. This is because no address will appear on the electoral register.

If the donor or lender is a company, you must record the donor's registered address and company number as it is shown on the Companies House register.

If the donor or lender is an unincorporated association, you must record the main office address. This is because there is no register of unincorporated associations to refer to.

### Overseas visits

If you accept a donation to meet the costs of an overseas visit, you must record the following information:

- the destination of your visit
- the purpose of the visit
- the name and address of the person or organisation who met the costs of your visit
- the value of the financial support provided for the visit, with a brief description, or the amount of any monetary donation towards those costs

### Additional requirements for donations and loans from Irish sources

MPs representing Northern Ireland constituencies that accept donations or enter into loans from certain permissible Irish sources must provide some additional documentation for donations and loans that they report. The table below explains the requirements:

Donor	Requirement
Individual	A copy of one of the following documents that has been certified by the Irish Department of Foreign Affairs: <ul style="list-style-type: none"> <li>• the donor's Irish passport</li> <li>• the donor's Irish certificate of nationality</li> <li>• the donor's Irish certificate of naturalisation</li> </ul>
Irish Unincorporated Association	A statement from a solicitor practising in Ireland confirming the name and address of the association, and that it is an unincorporated association.

Obtain any documentation that you require to confirm permissibility before you accept a donation or loan. Please contact us if you need more information or advice about obtaining these documents.



## Recording impermissible donations and loans

### Donations you have returned

If you receive a donation from an impermissible source you must return it and record these details:

- the amount or nature of the donation and its value
- the name and address of the donor (unless the donation was given anonymously)
- if the donation was given anonymously, details of how the donation was made
- the date you received the donation
- the date you returned the donation
- the action you took to return the donation (for example, the person or institution you returned it to)

If you receive a donation from a source which you cannot identify (for example an anonymous donation of £750), you must return it to either:

- the person who transferred the donation to you; or
- the financial institution used to transfer the donation

If you cannot identify either, you must send the donation to us. We will pay it into the Government's consolidated fund.

### Impermissible loans

If a lender isn't permissible or they become impermissible, the transaction is void. You must pay back anything you owe to the lender, together with any interest you owe, immediately. You must also record these details:

- the lender's name and address
- if the lender is a company, their registered company number
- the value of the loan
- the date on which the loan was entered into
- the action you took to repay the loan

## Reporting donations and loans

### Permissible donations, overseas visits and loans

You must report donations, overseas visits and loans to the Commissioner within 28 days of the date on which you **accept** the donation, return from the visit or enter into the loan.

The threshold at which you must report donations and loans that you receive varies depending on the category of the Code of Conduct you are reporting them under.

The reporting requirements include donations and loans that are received from the same source in the same calendar year and add up to more than the particular thresholds for each category.

Members should read Chapter 1 of the [Guide to the Rules relating to the Conduct of Members](#) for more information about the specific reporting requirements for each category of interest.

You must also report the details of certain donations to the Commissioner that are received by your local or central party organisation in connection with your political activities as an MP.

The Commissioner's Office has produced forms which you can use for reporting the details of donations, overseas visits and loans. You should have the records you have kept when checking permissibility to hand when completing the form.

The form and more information about reporting donations and loans that you receive is available from the Commissioner's office, who you can contact on 0207 219 0311 or at [commonsregistrar@parliament.uk](mailto:commonsregistrar@parliament.uk)



For donations from the same source that add up to more than the relevant reporting threshold, you must report the total value within 28 days of receiving the donation that caused the total to exceed the reporting threshold.

**Impermissible donations and loans**

Under PPERA, you must report all impermissible donations and loans of more than **£500** to the Electoral Commission within 30 days of returning the donation or ending the loan.

We have produced forms that you can use for reporting the details of impermissible donations and loans to us on our [website](#).

## How we can help

You can find more information in the guidance documents we have suggested in this document, or you can view our full range of guidance and up-to-date resources on our website.

If it's easier, you can also contact us on one of the phone numbers or email addresses below. We are here to help, so please get in touch.

Call us on:

- England: 0333 103 1928  
[pef@electoralcommission.org.uk](mailto:pef@electoralcommission.org.uk)
- Scotland: 0333 103 1928  
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