

# Matrix on Political Finance Laws and Regulations

**Table 1: Regulations and Enforcement**

Country	Column 1: Is there a system of regulation for the financing of political parties?	Column 2: What body is responsible for administration and enforcement of the regulations?
ALBANIA	Yes	Government Department *
ANDORRA	Yes	National Electoral Management Body Other *
ANTIGUA AND BARBUDA	Yes	National Electoral Management Body
ARGENTINA	Yes	Other *
ARMENIA	Yes	National Electoral Management Body
AUSTRALIA	Yes	National Electoral Management Body
AUSTRIA	Yes	Other *
AZERBAIJAN	Yes	National Electoral Management Body Government Department
BAHAMAS	No	
BANGLADESH	Yes	National Electoral Management Body
BARBADOS	No	
BELGIUM	Yes	Regulatory Body Specially Created for this Purpose *
BELIZE	No *	
BENIN	Yes	Government Department *
BOLIVIA	Yes	National Electoral Management Body
BOSNIA AND HERZEGOVINA	Yes	National Electoral Management Body
BOTSWANA	No *	
BRAZIL	Yes	National Electoral Management Body
BULGARIA	Yes	National Electoral Management Body Other *
BURKINA FASO	Yes	Other *
CANADA	Yes	National Electoral Management Body
CAPE VERDE	Yes	National Electoral Management Body Other *
CENTRAL AFRICAN REPUBLIC	No	
CHILE	Yes	National Electoral Management Body
COLOMBIA	Yes	National Electoral Management Body
COSTA RICA	Yes	National Electoral Management Body
CYPRUS (G)	No	
CZECH REPUBLIC	Yes	Government Department *
DENMARK	No	
DOMINICA	No	
DOMINICAN REPUBLIC	Yes	National Electoral Management Body Government Department *
ECUADOR	Yes	National Electoral Management Body
EL SALVADOR	No	
ESTONIA	Yes	National Electoral Management Body
FIJI	No	
FINLAND	Yes	Government Department *
FRANCE	Yes	Government Department

Country	Column 1: Is there a system of regulation for the financing of political parties?	Column 2: What body is responsible for administration and enforcement of the regulations?
GEORGIA	Yes	Regulatory Body Specially Created for this Purpose Other *
GERMANY	Yes	Other *
GHANA	Yes	National Electoral Management Body
GRENADA	No	
GUATEMALA	Yes	National Electoral Management Body
GUYANA	Yes *	National Electoral Management Body
HONDURAS	Yes	National Electoral Management Body
HUNGARY	Yes	Other *
ICELAND	No	
INDIA	No *	
IRELAND	Yes	Regulatory Body Specially Created for this Purpose
ISRAEL	Yes	Other *
ITALY	Yes	Regulatory Body Specially Created for this Purpose
JAMAICA	No *	
JAPAN	Yes	Government Department
KIRIBATI	No	
LATVIA	No	Government Department *
LESOTHO	Yes	National Electoral Management Body
LITHUANIA	Yes	National Electoral Management Body Government Department Other *
MADAGASCAR	No	
MALAWI	Yes	National Electoral Management Body
MALAYSIA	No *	
MALI	Yes	Government Department *
MALTA	No	
MARSHALL ISLANDS	No *	
MAURITIUS	No *	
MEXICO	Yes	National Electoral Management Body
MICRONESIA, FEDERATED STATES OF	No	
MOLDOVA	Yes	National Electoral Management Body Government Department *
MOROCCO	Yes	Government Department *
MOZAMBIQUE	Yes	National Electoral Management Body
NAMIBIA	Yes	Government Department Other *
NETHERLANDS	Yes	Government Department *
NEW ZEALAND	Yes	National Electoral Management Body Regulatory Body Specially Created for this Purpose *
NICARAGUA	Yes	National Electoral Management Body
NIGER	Yes	Government Department Other *
NORWAY	No	Government Department *
PALAU	No *	
PANAMA	Yes	National Electoral Management Body
PAPUA NEW GUINEA	Yes	Other *
PARAGUAY	Yes	National Electoral Management Body

Country	Column 1: Is there a system of regulation for the financing of political parties?	Column 2: What body is responsible for administration and enforcement of the regulations?
PERU	Yes	National Electoral Management Body
POLAND	Yes	National Electoral Management Body
PORTUGAL	Yes	National Electoral Management Body Other *
ROMANIA	Yes	Regulatory Body Specially Created for this Purpose Government Department *
RUSSIAN FEDERATION	Yes	National Electoral Management Body Regulatory Body Specially Created for this Purpose *
SAINT KITTS AND NEVIS	No	
SAINT LUCIA	No	
SAINT VINCENT AND THE GRENADINES	No	
SAMOA	No	
SAN MARINO	Yes	Other *
SAO TOME AND PRINCIPE	Yes	Government Department Other *
SENEGAL	No	National Electoral Management Body
SEYCHELLES	Yes	Regulatory Body Specially Created for this Purpose *
SIERRA LEONE	Yes *	National Electoral Management Body
SINGAPORE	No *	Other *
SLOVAKIA	No	
SOLOMON ISLANDS	No *	
SOUTH AFRICA	Yes	National Electoral Management Body
SPAIN	Yes	Regulatory Body Specially Created for this Purpose
SWEDEN	No *	
SWITZERLAND	No *	
TANZANIA	Yes	National Electoral Management Body
THAILAND	Yes	National Electoral Management Body
TRINIDAD AND TOBAGO	No *	
TUVALU	No	
UGANDA	No *	
UKRAINE	Yes	National Electoral Management Body Government Department * Other *
UNITED KINGDOM	Yes	National Electoral Management Body
UNITED STATES	Yes	National Electoral Management Body
URUGUAY	No *	
VANUATU	No	
VENEZUELA	Yes *	National Electoral Management Body
ZAMBIA	No *	
<b>Total:</b>	<b>Yes:</b> 71 countries (64%) <b>No:</b> 40 countries (36%)	<b>National Electoral Management Body:</b> 45 countries (63%) <b>Regulatory Body Specially Created for this Purpose:</b> 9 countries (13%) <b>Government Department:</b> 20 countries (28%) <b>Other:</b> 19 countries (27%)
	<b>Sample:</b> 111 countries (100%)	<b>Sample:</b> 71 countries (100%), all countries with a system of regulation for the financing of political parties.

## Notes:

### Column 1: *Is there a system of regulation for the financing of political parties?*

**BELIZE:** Regulations focus on candidates rather than on political parties.  
**BOTSWANA:** Regulations focus on candidates rather than on political parties.  
**GUYANA:** Most regulations focus on candidates rather than on political parties.  
**INDIA:** Regulations focus on candidates rather than on political parties. Only disclosure in tax returns relates to political parties.  
**JAMAICA:** Regulations focus on candidates rather than on political parties.  
**MALAYSIA:** Regulations focus on candidates rather than on political parties.  
**MARSHALL ISLANDS:** There are only two political parties and they are informal in structure. There is no requirement for them to be registered.  
**MAURITIUS:** Regulations focus on candidates rather than on political parties.  
**PALAU:** Regulations focus on candidates rather than on political parties.  
**SIERRA LEONE:** Due to the conflict situation in recent years, the regulatory regime is at best fragmentary.  
**SINGAPORE:** Most regulations focus on candidates rather than on political parties.  
**SOLOMON ISLANDS:** Regulations focus on candidates rather than on political parties.  
**SWEDEN:** There is no system of regulation, but there is one law (1972:625) that contains rules and moral guidelines for political parties.  
**SWITZERLAND:** There is no system of regulation on the national level, but each Canton develops its own rules.  
**TRINIDAD AND TOBAGO:** Regulations focus on candidates rather than on political parties.  
**UGANDA:** Regulations focus on candidates rather than on political parties. Political parties are not permitted to exist.  
**URUGUAY:** For each electoral process the Congress passes a State funding law for the electoral expenses of the parties. This law states the criteria and procedures for its distribution by means of the national bank. However, there is no system to regulate the funding of parties.  
**VENEZUELA:** The new Constitution enacted in 1999 modified the regulations for the funding for parties and candidates. It states that the law shall regulate all issues concerning private funding, but no regulatory legislation has been enacted so far. The regulation system only refers to private funding, since the Constitution prohibits any kind of public financing. The old laws and the new Constitution differ on a number of issues.  
**ZAMBIA:** There is no system of regulations, only scattered rules.

### Column 2: *What body is responsible for administration and enforcement of the regulations?*

**ALBANIA:** The State Audit Department. **ANDORRA:** The Tribunal de Comptes. **ARGENTINA:** The Federal Justice with electoral competence and a group of auditors created for this purpose within the Cámara Nacional Electoral (National Electoral Chamber). **AUSTRIA:** Federal Chancellery and the Prime Minister's office. **BELGIUM:** Commission of Control, composed of the same number of members of both Houses of Parliament. **BENIN:** The Minister for Internal Affairs. **BULGARIA:** The Audit Chamber. **BURKINA FASO:** Revenue Court. **CAPE VERDE:** The Parliament. **CZECH REPUBLIC:** The Ministry of Finance. **DOMINICAN REPUBLIC:** The Contraloría General de la República. **FINLAND:** The Ministry of Justice. **GEORGIA:** The Electoral Commissions. **GERMANY:** The Speaker of Parliament. **HUNGARY:** The National Court of Auditors. **ISRAEL:** The responsibility for administration and enforcement is shared between the Speaker of the Knesset and the State Comptroller. **LATVIA:** The Minister of Justice and State Revenue Office. **LITHUANIA:** The Tax Office. **MALI:** The responsibility for administration and enforcement is shared between the Ministry of Interior and the Revenue Court. **MOLDOVA:** The Court of Accounts and the Fiscal Inspector of the Ministry of Finances. **MOROCCO:** The responsibility for administration and enforcement is shared between the Minister for Internal Affairs and Information; and the Minister of Finances. **NAMIBIA:** The Auditor General. **NETHERLANDS:** The Ministry of the Interior and Kingdom Relations. **NEW ZEALAND:** The responsibility for administration and enforcement is shared between the Chief Electoral Officer and the Electoral Commission. **NIGER:** The Ministry of Interior and the Revenue Court. **NORWAY:** The Ministry of Labour and Administration. **PAPUA NEW GUINEA:** The Ombudsman Commission. **PORTUGAL:** The Constitutional Court. **ROMANIA:** The Government's General Secretariat. **RUSSIAN FEDERATION:** The responsibility for administration and enforcement is shared between national and local Electoral Management Bodies. **SAN MARINO:** The Ufficio Generale Contabile (General Accountancy Office). **SAO TOME AND PRINCIPE:** The Supremo Tribunal de Justica (Supreme Court). **SEYCHELLES:** The body responsible for registering political parties. **SINGAPORE:** The Registrar of Political Donations. **UKRAINE:** The Tax Authorities, the Local Electoral Management Bodies and Bank institutions.

**Table 2: Disclosure of Income**

Country	Column 3: Is there provision for disclosure of contributions to political parties?	Column 4: Do <i>donors</i> have to disclose contributions made?	Column 5: Do <i>political parties</i> have to disclose contributions received?
ALBANIA	Yes	No	Yes, all contributions received
ANDORRA	Yes	Yes, all contributions made	Yes, all contributions received
ANTIGUA AND BARBUDA	Yes	No	Yes, contributions over XCD 25.000
ARGENTINA	Yes	Yes, all contributions made	Yes, all contributions received
ARMENIA	Yes	No	Yes, all contributions received
AUSTRALIA	Yes	Yes, contributions over AUD 200 during an election; over AUD 1.500 during a financial year *	Yes, contributions over AUD 1.500 *
AUSTRIA	No	No	No
AZERBAIJAN	No	No	No
BAHAMAS	No	No	No
BANGLADESH	No	No	No
BARBADOS	No	No	No
BELGIUM	Yes	No	Yes, contributions over EUR 125 *
BELIZE	No	No	No
BENIN	Yes	No	Yes, all contributions received
BOLIVIA	Yes *	Yes, all contributions made *	Yes, all contributions received *
BOSNIA AND HERZEGOVINA	Yes	No	Yes, contributions over BAM 100
BOTSWANA	No	No	No
BRAZIL	Yes	Yes, contributions over other threshold *	Yes *
BULGARIA	Yes	Yes, all contributions made	Yes, all contributions received
BURKINA FASO	No	No	No
CANADA	Yes	No	Yes, all contributions received
CAPE VERDE	Yes	No	Yes, all contributions received
CENTRAL AFRICAN REPUBLIC	No	No	No
CHILE	Yes	No	Yes, all contributions received
COLOMBIA	Yes	No	Yes *
COSTA RICA	Yes	No	Yes, all contributions received
CYPRUS (G)	No	No	No
CZECH REPUBLIC	Yes	No	Yes, all contributions received
DENMARK	Yes	No	Yes, contributions over DKR 20.000 *
DOMINICA	No	No	No
DOMINICAN REPUBLIC	No	No	No
ECUADOR	Yes	Yes, all contributions made	Yes, all contributions received
EL SALVADOR	No	No	No
ESTONIA	Yes	No	Yes, all contributions received
FIJI	No	No	No
FINLAND	No	No	No
FRANCE	Yes	No	Yes, all contributions received
GEORGIA	Yes	No	Yes, all contributions received *
GERMANY	Yes	No	Yes, all contributions received *
GHANA	Yes	No	Yes, all contributions received
GRENADA	No	No	No
GUATEMALA	No	No	No

Country	Column 3: Is there provision for disclosure of contributions to political parties?	Column 4: Do <i>donors</i> have to disclose contributions made?	Column 5: Do <i>political parties</i> have to disclose contributions received?
GUYANA	No	No	No
HONDURAS	No	No	No *
<b>HUNGARY</b>	Yes	No	Yes, all contributions received
ICELAND	No	No	No
<b>INDIA</b>	Yes *	Yes *	No
<b>IRELAND</b>	Yes	Yes, contributions over EUR 5.079 *	Yes, contributions over EUR 5.079 *
<b>ISRAEL</b>	Yes *	No	Yes, all contributions received
<b>ITALY</b>	Yes	Yes, contributions over EUR 2.582,28 *	Yes, contributions over EUR 6.197,48 *
JAMAICA	No	No	No
<b>JAPAN</b>	Yes	No	Yes, contributions over JPY 50.000 *
KIRIBATI	No	No	No
<b>LATVIA</b>	Yes *	No	Yes, all contributions received
<b>LESOTHO</b>	Yes	No	Yes, contributions over LSL 20.000 *
<b>LITHUANIA</b>	Yes	No	Yes, all contributions received
MADAGASCAR	No	No	No
MALAWI	No	No	No
MALAYSIA	No	No	No
<b>MALI</b>	Yes	No	Yes, all contributions received
MALTA	No	No	No
MARSHALL ISLANDS	No	No	No
MAURITIUS	No	No	No
<b>MEXICO</b>	Yes	No	Yes, all contributions received
MICRONESIA, FEDERATED STATES OF	No	No	No
<b>MOLDOVA</b>	Yes	No	Yes, all contributions received
MOROCCO	No	No	No
MOZAMBIQUE	No	No	No
<b>NAMIBIA</b>	Yes	No	Yes *
<b>NETHERLANDS</b>	Yes	No	Yes, contributions over other threshold *
<b>NEW ZEALAND</b>	Yes	No	Yes, contributions over NZD 10.000 *
<b>NICARAGUA</b>	Yes	No	Yes, all contributions received
<b>NIGER</b>	Yes	No	Yes, all contributions received
<b>NORWAY</b>	Yes	No	Yes, contributions over NOK 20.000 *
PALAU	No	No	No
PANAMA	No	No	No
<b>PAPUA NEW GUINEA</b>	Yes	Yes, all contributions made	Yes, all contributions received
<b>PARAGUAY</b>	Yes	No	Yes, all contributions received
<b>PERU</b>	Yes	No	Yes *
<b>POLAND</b>	Yes	No	Yes *
<b>PORTUGAL</b>	Yes	No	Yes, contributions over EUR 350 *
<b>ROMANIA</b>	Yes	No	Yes, contributions over other threshold *
<b>RUSSIAN FEDERATION</b>	Yes	Yes, contributions over other threshold *	Yes, contributions over other threshold *
SAINT KITTS AND NEVIS	No	No	No

Country	Column 3: Is there provision for disclosure of contributions to political parties?	Column 4: Do donors have to disclose contributions made?	Column 5: Do political parties have to disclose contributions received?
SAINT LUCIA	No	No	No
SAINT VINCENT AND THE GRENADINES	No	No	No
SAMOA	No	No	No
SAN MARINO	No	No	No
SAO TOME AND PRINCIPE	Yes	No	Yes, all contributions received
SENEGAL	No	No	No
SEYCHELLES	Yes	No	Yes *
SIERRA LEONE	No	No	No
SINGAPORE	Yes *	Yes, contributions over SGD 10.000 *	Yes, contributions over SGD 10.000 *
SLOVAKIA	No	No	No
SOLOMON ISLANDS	No	No	No
SOUTH AFRICA	No	No	No
SPAIN	Yes	No	Yes, all contributions received *
SWEDEN	No *	No	No
SWITZERLAND	No *	No *	No
TANZANIA	No	No	No
THAILAND	Yes	Yes, all contributions made	Yes, all contributions received
TRINIDAD AND TOBAGO	No	No	No
TUVALU	No	No	No
UGANDA	No	No	No
UKRAINE	Yes	No	Yes, all contributions received
UNITED KINGDOM	Yes *	Yes, contributions over other threshold *	Yes, contributions over other threshold *
UNITED STATES	Yes	No	Yes, contributions over USD 200
URUGUAY	No	No	No
VANUATU	No	No	No
VENEZUELA	Yes	No	Yes, all contributions received
ZAMBIA	No	No	No
<b>Totals:</b>	<b>Yes:</b> 59 countries (53%) <b>No:</b> 52 countries (47%)	<b>Yes:</b> 15 countries (14%) <b>No:</b> 96 countries (86%)	<b>Yes:</b> 58 countries (52%) <b>No:</b> 53 countries (48%)
		<b>Must disclose all contributions made:</b> 7 countries <b>Fixed sum threshold:</b> 4 countries <b>Other threshold:</b> 3 countries <b>No information on threshold:</b> 1 country	<b>Must disclose all contributions received:</b> 34 countries <b>Fixed sum threshold:</b> 14 countries <b>Other threshold:</b> 4 countries <b>No information on threshold:</b> 6 countries
	<b>Sample:</b> 111 countries (100%)	<b>Sample:</b> 111 countries (100%)	<b>Sample:</b> 111 countries (100%)

## Notes:

### Column 3: *Is there provision for disclosure of contributions to political parties?*

**BOLIVIA:** Parties must disclose contributions received. The information is public but not published. **INDIA:** Parties must disclose contributions only when the donor is a public company. **ISRAEL:** There is provision for disclosure but the lists are not necessarily published. **LATVIA:** The reports are accessible for donors and journalists. **SINGAPORE:** Parties must disclose contributions received, but the information is not made public. **SWEDEN:** Parties must have an annual report checked by an authorized accountant. **SWITZERLAND:** There is provision for public disclosure of contributions only in some of the 26 Cantons. **UNITED KINGDOM:** There is provision for public disclosure of contributions by party in the first instance, by donors in some circumstances.

### Column 4: *Do donors have to disclose contributions made?*

**AUSTRALIA:** Int'l \$ 130 during an election; Int'l \$ 1.000 during a financial year. **BOLIVIA:** Only companies, not individuals, must disclose their contributions to political parties. The information is public but not published. **BRAZIL:** Donors must disclose contributions over 1.000 UFIRs (Fiscal Indexation Units). **INDIA:** Only public companies have to disclose contributions made to political parties. The amounts have to appear in the company accounts, which are public but not practically accessible. **IRELAND:** Int'l \$ 5.400. **ITALY:** Int'l \$ 2.900. **RUSSIAN FEDERATION:** Donors must disclose contributions over 1000 times the Minimum Wage. **SINGAPORE:** The information has to be disclosed but is not made public. **SWITZERLAND:** There is provision for public disclosure of contributions only in some of the 26 Cantons. **UNITED KINGDOM:** Companies must disclose donations of more than GBP 5.000 (Int'l \$ 7.000) in their annual reports. Donors that make donations totaling more than GBP 1.000 (Int'l \$ 1.400) to regulated individuals or GBP 5.000 (Int'l \$ 7.000) to regulated organizations in sums of less than GBP 200 (Int'l \$ 270), must report to the Electoral Commission.

### Column 5: *Do political parties have to disclose contributions received?*

**AUSTRALIA:** Int'l \$ 1.000. **BELGIUM:** Int'l \$ 140. **BOLIVIA:** The information is public but not published. **BRAZIL:** There is no information available on threshold. **COLOMBIA:** There is no information available on threshold. **DENMARK:** Int'l \$ 2.100. **GEORGIA:** The threshold applies only during elections. **GERMANY:** Total amounts have to be disclosed by categories (individuals, corporations). **HONDURAS:** Parties must report contributions received to the Electoral Management Body, but the reports are not made public. **IRELAND:** Int'l \$ 5.400. **ITALY:** Int'l \$ 6.970. **JAPAN:** The threshold is Int'l \$ 330 per donor and year. **LESOTHO:** Int'l \$ 14.000. **NAMIBIA:** There is no information available on the threshold beyond which parties must disclose contributions received. **NETHERLANDS:** The threshold is the equivalent of USD 4444,32 and applies only to corporations. **NEW ZEALAND:** The threshold is per year. **NORWAY:** Int'l \$ 1.810. **PERU:** There is no information available on the threshold beyond which parties must disclose contributions received. **POLAND:** There is no information available on the threshold beyond which parties must disclose contributions received. **PORTUGAL:** The threshold is Int'l \$ 510 per year. **ROMANIA:** The threshold is 10 times the Minimum Wage per donor. **RUSSIAN FEDERATION:** Parties must disclose contributions over 1000 times the Minimum Wage for legal entities and 100 times the Minimum Wage for individuals. **SEYCHELLES:** There is no information available on the threshold beyond which parties must disclose contributions received. **SINGAPORE:** Political parties are required to submit a yearly donation report to the Registrar of Political Donations. The reports are not open to public inspection. **SPAIN:** The party must disclose all contributions received except a part of the private contributions (lower than 5 per cent of the total public funding). **UNITED KINGDOM:** Parties must disclose contributions over GBP 5.000 (Int'l \$ 7.000) to a party headquarters, or more than GBP 1.000 (Int'l \$ 1.400) to a local branch of a party.



**Table 3: Ceilings on Income**

Country	Column 6: Is there a ceiling on contributions to political parties?	Column 7: Is there a ceiling on how much a donor can contribute?	Column 8: Is there a ceiling on how much a party can raise?
ALBANIA	No	No	No
<b>ANDORRA</b>	Yes	Yes, EUR 6.000 per election cycle *	No
ANTIGUA AND BARBUDA	No	No	No
<b>ARGENTINA</b>	Yes	Yes, other ceiling per year *	No *
<b>ARMENIA</b>	Yes	Yes, other ceiling per election cycle *	No
AUSTRALIA	No	No	No
AUSTRIA	No	No	No
<b>AZERBAIJAN</b>	Yes	Yes, AZM 672.000 *	Yes, AZM 1,1 billion per election cycle *
BAHAMAS	No	No	No
BANGLADESH	No	No	No
BARBADOS	No	No	No
<b>BELGIUM</b>	Yes	Yes, EUR 500 per party and year; EUR 2.000 per donor and year *	No
BELIZE	No	No	No
<b>BENIN</b>	Yes	Yes, other ceiling *	No *
<b>BOLIVIA</b>	Yes	Yes, other ceiling per year *	No
<b>BOSNIA AND HERZEGOVINA</b>	Yes	Yes, other ceiling per year *	No
BOTSWANA	No	No	No
<b>BRAZIL</b>	Yes	Yes *	Yes *
<b>BULGARIA</b>	Yes	Yes, BGL 10.000 per person and election cycle; BGL 30.000 per legal entity and election cycle *	Yes, BGL 1,0 million per election cycle *
BURKINA FASO	No	No	No
CANADA	No	No	No
CAPE VERDE	No	No	No
CENTRAL AFRICAN REPUBLIC	No	No	No
CHILE	No	No	No
COLOMBIA	No	No	No
<b>COSTA RICA</b>	Yes	Yes, other ceiling per year *	No
CYPRUS (G)	No	No	No
CZECH REPUBLIC	No	No	No
DENMARK	No	No	No
DOMINICA	No	No	No
DOMINICAN REPUBLIC	No	No	No
<b>ECUADOR</b>	Yes	Yes, other ceiling *	Yes, other ceiling *
EL SALVADOR	No	No	No
<b>ESTONIA</b>	Yes	Yes, EEK 1.000 per year *	No
FIJI	No	No	No
FINLAND	No	No	No
<b>FRANCE</b>	Yes	Yes, EUR 4.600 per election cycle *	No
<b>GEORGIA</b>	Yes	No	Yes, GEL 30.000 per person and year; GEL 100.000 per organization and year *
GERMANY	No	No	No

Country	Column 6: Is there a ceiling on contributions to political parties?	Column 7: Is there a ceiling on how much a donor can contribute?	Column 8: Is there a ceiling on how much a party can raise?
GHANA	No	No	No
GRENADA	No	No	No
GUATEMALA	No	No	No
GUYANA	No	No	No
HONDURAS	No	No	No
HUNGARY	No	No	No
ICELAND	No	No	No
INDIA	No	No	No
IRELAND	Yes	Yes, EUR 6.349 per year *	No
ISRAEL	Yes	Yes, ILS 900 per non-election year; ILS 1.700 per election year *	No *
ITALY	Yes	Yes, EUR 10.329 per election cycle *	No
JAMAICA	No	No	No
JAPAN	Yes	Yes, other ceiling per year *	No
KIRIBATI	No	No	No
LATVIA	Yes	Yes, LVL 10.000 per election cycle *	No
LESOTHO	No	No	No
LITHUANIA	Yes	Yes, other ceiling *	No
MADAGASCAR	No	No	No
MALAWI	No	No	No
MALAYSIA	No	No	No
MALI	Yes	Yes, other ceiling *	No
MALTA	No	No	No
MARSHALL ISLANDS	No	No	No
MAURITIUS	No	No	No
MEXICO	Yes	Yes, other ceiling per year *	Yes, other ceiling per year *
MICRONESIA, FEDERATED STATES OF	No	No	No
MOLDOVA	Yes	No	Yes, other ceiling per election cycle *
MOROCCO	No	No	No
MOZAMBIQUE	No	No	No
NAMIBIA	No	No	No
NETHERLANDS	No	No	No
NEW ZEALAND	No	No	No
NICARAGUA	No	No	No
NIGER	Yes	Yes, other ceiling *	No
NORWAY	No	No	No
PALAU	No	No	No
PANAMA	No	No	No
PAPUA NEW GUINEA	No	No	No *
PARAGUAY	No	No	No
PERU	No	No	No
POLAND	Yes	Yes, other ceiling per year *	No
PORTUGAL	Yes	Yes, EUR 28.000 per election cycle; EUR 10.500 per year *	Yes, EUR 3.008.600 per election cycle; EUR 525.000 per year *
ROMANIA	Yes	Yes, other ceiling per year *	Yes, other ceiling per year *

Country	Column 6: Is there a ceiling on contributions to political parties?	Column 7: Is there a ceiling on how much a donor can contribute?	Column 8: Is there a ceiling on how much a party can raise?
<b>RUSSIAN FEDERATION</b>	Yes	Yes, other ceiling per election cycle *	No
SAINT KITTS AND NEVIS	No	No	No
SAINT LUCIA	No	No	No
SAINT VINCENT AND THE GRENADINES	No	No	No
SAMOA	No	No	No
SAN MARINO	No	No	No
SAO TOME AND PRINCIPE	No	No	No
SENEGAL	No	No	No
SEYCHELLES	No	No	No
SIERRA LEONE	No	No	No
SINGAPORE	No	No	No
SLOVAKIA	No	No	No
SOLOMON ISLANDS	No	No	No
SOUTH AFRICA	No	No	No
<b>SPAIN</b>	Yes	Yes, EUR 55.000 per year	No
SWEDEN	No	No	No
SWITZERLAND	No	No	No
TANZANIA	No	No	No
THAILAND	No	No	No
TRINIDAD AND TOBAGO	No	No	No
TUVALU	No	No	No
UGANDA	No	No	No
<b>UKRAINE</b>	Yes	Yes, other ceiling per election cycle *	No
UNITED KINGDOM	No	No	No
<b>UNITED STATES</b>	Yes	Yes, USD 25.000 per year	No
URUGUAY	No	No	No
VANUATU	No	No	No
VENEZUELA	No	No	No
ZAMBIA	No	No	No
<b>Totals:</b>	<b>Yes:</b> 32 countries (29%) <b>No:</b> 79 countries (71%)	<b>Yes:</b> 30 countries (27%) <b>No:</b> 81 countries (73%)	<b>Yes:</b> 9 countries (8%) <b>No:</b> 102 countries (92%)
		<b>Fixed sum ceiling:</b> 13 countries <b>Other ceiling:</b> 16 countries <b>No information on ceiling:</b> 1 country	<b>Fixed sum ceiling:</b> 4 countries <b>Other ceiling:</b> 4 countries <b>No information on ceiling:</b> 1 country
	<b>Sample:</b> 111 countries (100%)	<b>Sample:</b> 111 countries (100%)	<b>Sample:</b> 111 countries (100%)

## Notes:

### Column 7: Is there a ceiling on how much a donor can contribute?

**ANDORRA:** Int'l \$ 5,230. **ARGENTINA:** There is a ceiling on how much a political party can receive from one donor. Per year, political parties can not receive contributions and donations which are greater than 1 per cent of the total of the expenditures allowed in the case of an organization, institution or company and not more than 0,5 per cent in the case of an individual. **ARMENIA:** Each person can make a voluntary contribution of up to fifty times the Minimum Salary. Each legal entity can contribute up to 150 times the Minimum Salary. **AZERBAIJAN:** Int'l \$ 610. There is no information available if the ceiling is per election cycle or per year. **BELGIUM:** The ceiling is twofold: The maximum amount per donor if he/she gives to different parties is EUR 2.000 (Int'l \$ 2.270). A donor is allowed to contribute a maximum of EUR 500 (Int'l \$ 570) per political party and year. **BENIN:** There is a ceiling on donations from foreign donors. Contributions from foreign donors cannot exceed 20 per cent of the resources of the party. **BOLIVIA:** The ceiling on how much a donor can contribute is 10 per cent of the annual budget of the party. **BOSNIA AND HERZEGOVINA:** The ceiling on how much a donor can contribute is eight average workers' salaries according to the official information of the Bosnia and Herzegovina Agency for Statistics for each calendar year. **BRAZIL:** There is a ceiling but there is no information available on whether it is per election cycle or per year, nor what the ceiling is. **BULGARIA:** Int'l \$ 15.000 per person; Int'l \$ 44.000 per legal entity. **COSTA RICA:** The ceiling is 45 times the Minimum Monthly Wage per year. **ECUADOR:** During campaigns the maximum contribution that can be given by a donor is 10 per cent of the expenses allowed. There is no limit between elections. **ESTONIA:** Int'l \$ 150. **FRANCE:** Int'l \$ 4.680. **IRELAND:** Int'l \$ 6.750. **ISRAEL:** Int'l \$ 240 per non-election year; Int'l \$ 460 per election year. **ITALY:** Int'l \$ 11.620. **JAPAN:** The ceilings on how much a donor can contribute are the following: 1. Up to JPY 20.000.000 (Int'l \$ 132.900) per person, 2. Between JPY 7.500.000-100.000.000 (Int'l \$ 49.840-664.600) according to the size of capital (corporations), membership (trade unions) and annual expenses (other organizations). **LATVIA:** Int'l \$ 32.000. **LITHUANIA:** There is no information available if the ceiling is per election cycle or per year. The ceiling is 1000 times the Average Minimum Wage (AMW) per list of candidates in the multi-member constituency. **MALI:** The total amount of gifts and donations cannot not exceed 20 per cent of the political party's own resources. There is no information available if this is per election cycle or per year. **MEXICO:** The annual ceiling for cash contributions, both for

individuals and for companies, amounts to 0,05 per cent of the total sum received annually by the parties for their permanent sustenance. **NIGER:** Donations from native nationals of Niger or those holding Niger citizenship cannot exceed 50 per cent of the total amount of the party's own resources. Donations from foreign sources cannot exceed 20 per cent of the party's own resources. There is no information available if this is per election cycle or per year. **POLAND:** Contributions made by an individual to a political party cannot exceed 15 times the Minimum Monthly Wage per year. **PORTUGAL:** Int'l \$ 41.040 per election cycle; Int'l \$ 15.390 per year. **ROMANIA:** The ceiling on donations is 100 times the Minimum Wage for persons and 500 times the Minimum Wage for legal entities. **RUSSIAN FEDERATION:** The ceiling in a multi-mandate constituency is 150 times the Minimum Wage per person and 20.000 times the Minimum Wage per legal entity and election cycle. **UKRAINE:** The ceiling on how much a donor can contribute is set at 1000 times the before-tax Minimum Wage per election cycle.

### Column 8: Is there a ceiling on how much a party can raise?

**ARGENTINA:** The ceiling is on how much a party can receive from each donor. **AZERBAIJAN:** Int'l \$ 1,0 million. **BENIN:** The ceiling is on how much a foreign donor can give. **BRAZIL:** There is a ceiling on how much a party can raise and the amount is periodically updated. There is no information available if it is per election cycle or per year. **BULGARIA:** Int'l \$ 1,5 million. **ECUADOR:** There is a ceiling on how much a party can raise during the election campaigns. There is no limit between elections. **GEORGIA:** Int'l \$ 65.000 per person; Int'l \$ 220.000 per organization. **ISRAEL:** In parties where primaries are held, there is a ceiling on how much each candidate may raise. **MEXICO:** The Constitution states that public funding shall prevail over private funding. A party may not receive private funding in an amount that equals or exceeds public funding. **MOLDOVA:** The ceiling on how much a party can raise is set and verified by the Electoral Management Body. **PAPUA NEW GUINEA:** There is no ceiling but the Constitution provides that a limit may be prescribed. **PORTUGAL:** Int'l \$ 4,4 million per election cycle; Int'l \$ 769.500 per year. **ROMANIA:** A party cannot raise more than 0,005 per cent of the State budget income during a non-election year. The amount is doubled for election years.

**Table 4: Bans on Sources of Income I**

Country	Column 9: Is there a ban on any type of donation to political parties?	Column 10: Is there a ban on foreign donations to political parties?	Column 11: Is there a ban on corporate donations to political parties?	Column 12: Is there a ban on donations from government contractors to political parties?
ALBANIA	Yes	Yes *	No	No
ANDORRA	Yes	Yes	No	Yes
ANTIGUA AND BARBUDA	Yes	No	No	No
ARGENTINA	Yes	Yes	Yes	Yes
ARMENIA	Yes	Yes	Yes	No
AUSTRALIA	Yes	No	No	No
AUSTRIA	No	No	No	No
AZERBAIJAN	Yes	Yes	No	No *
BAHAMAS	No	No	No	No
BANGLADESH	Yes	No	No	No
BARBADOS	No	No	No	No
BELGIUM	Yes	No *	Yes	Yes *
BELIZE	No	No	No	No
BENIN	Yes	No *	No	Yes
BOLIVIA	Yes	Yes	Yes	No
BOSNIA AND HERZEGOVINA	Yes	No	No	Yes
BOTSWANA	No	No	No	No
BRAZIL	Yes	Yes	Yes *	Yes
BULGARIA	Yes	Yes	No *	Yes
BURKINA FASO	Yes	No	No	Yes
CANADA	Yes	Yes	No	No
CAPE VERDE	Yes	Yes	Yes	Yes
CENTRAL AFRICAN REPUBLIC	Yes	No	Yes	No
CHILE	Yes	Yes	No	No
COLOMBIA	Yes	No	No	No
COSTA RICA	Yes	Yes	No	No
CYPRUS (G)	No	No	No	No
CZECH REPUBLIC	Yes	Yes	Yes *	Yes
DENMARK	No	No	No	No
DOMINICA	No	No	No	No
DOMINICAN REPUBLIC	Yes	Yes	Yes	Yes
ECUADOR	Yes	Yes	No	Yes
EL SALVADOR	No	No	No	No
ESTONIA	Yes	Yes	Yes	Yes
FIJI	No	No	No	No
FINLAND	No	No	No	No
FRANCE	Yes	Yes	Yes	Yes
GEORGIA	Yes	No *	No	Yes
GERMANY	Yes	No *	No *	No
GHANA	No	No *	No *	No
GRENADA	No	No	No	No
GUATEMALA	Yes	No	No	No
GUYANA	No	No	No	No

Country	Column 9: Is there a ban on any type of donation to political parties?	Column 10: Is there a ban on foreign donations to political parties?	Column 11: Is there a ban on corporate donations to political parties?	Column 12: Is there a ban on donations from government contractors to political parties?
HONDURAS	Yes	Yes	No	Yes
HUNGARY	Yes	No *	Yes	Yes
ICELAND	Yes	Yes	No	No
INDIA	No	No	No	No
IRELAND	Yes	Yes *	No	No
ISRAEL	Yes	Yes *	Yes	No
ITALY	Yes	No	No	Yes
JAMAICA	No	No	No	No
JAPAN	Yes	Yes	No	No *
KIRIBATI	No	No	No	No
LATVIA	Yes	Yes	No *	No
LESOTHO	No	No	No	No
LITHUANIA	Yes	Yes	No *	No
MADAGASCAR	No	No	No	No
MALAWI	No	No	No	No
MALAYSIA	No	No	No	No
MALI	Yes	No *	Yes	Yes
MALTA	No	No	No	No
MARSHALL ISLANDS	No	No	No	No
MAURITIUS	No	No	No	No
MEXICO	Yes	Yes	Yes	Yes
MICRONESIA, FEDERATED STATES OF	No	No	No	No
MOLDOVA	Yes	Yes	No *	No
MOROCCO	Yes	Yes	Yes	Yes
MOZAMBIQUE	No	No	No	No
NAMIBIA	Yes	No	No	No
NETHERLANDS	Yes	No	No	No
NEW ZEALAND	No	No	No	No
NICARAGUA	Yes	No *	No	Yes *
NIGER	Yes	No	No *	No
NORWAY	No	No	No	No
PALAU	No	No	No	No
PANAMA	No	No	No	No
PAPUA NEW GUINEA	Yes	Yes	No *	No
PARAGUAY	Yes	Yes	Yes	Yes
PERU	No	No	No	No
POLAND	Yes	Yes	Yes	No
PORTUGAL	Yes	Yes	Yes	Yes
ROMANIA	Yes	Yes	Yes	No
RUSSIAN FEDERATION	Yes	Yes	No *	No info
SAINT KITTS AND NEVIS	No	No	No	No
SAINT LUCIA	No	No	No	No
SAINT VINCENT AND THE GRENADINES	No	No	No	No
SAMOA	No	No	No	No

Country	Column 9: Is there a ban on any type of donation to political parties?	Column 10: Is there a ban on foreign donations to political parties?	Column 11: Is there a ban on corporate donations to political parties?	Column 12: Is there a ban on donations from government contractors to political parties?
SAN MARINO	No	No	No	No
SAO TOME AND PRINCIPE	Yes	Yes	Yes	Yes
SENEGAL	Yes	Yes	No	No
SEYCHELLES	No	No	No	No info
SIERRA LEONE	No	No	No	No
SINGAPORE	Yes	Yes	No	No
SLOVAKIA	No	No	No	No
SOLOMON ISLANDS	No	No	No	No
SOUTH AFRICA	No	No	No	No
SPAIN	Yes	No	No	Yes
SWEDEN	No	No	No	No
SWITZERLAND	No	No *	No	No
TANZANIA	No	No	No	No
THAILAND	Yes	Yes	No	No
TRINIDAD AND TOBAGO	No	No	No	No
TUVALU	No	No	No	No
UGANDA	No	No	No	No
UKRAINE	Yes	Yes	No *	No
UNITED KINGDOM	Yes	Yes	No	No
UNITED STATES	Yes	Yes	Yes	Yes
URUGUAY	No	No	No	No
VANUATU	No	No	No	No
VENEZUELA	Yes	No	No	No
ZAMBIA	No	No	No	No
<b>Total:</b>	<b>Yes:</b> 61 (55%) <b>No:</b> 50 (45%)	<b>Yes:</b> 40 countries (36%) <b>No:</b> 71 countries (64%)	<b>Yes:</b> 22 countries (20%) <b>No:</b> 89 countries (80%)	<b>Yes:</b> 27 countries (24%) <b>No:</b> 82 countries (74%) <b>No information available:</b> 2 countries (2%)
	<b>Sample:</b> 111 countries (100%)	<b>Sample:</b> 111 countries (100%)	<b>Sample:</b> 111 countries (100%)	<b>Sample:</b> 111 countries (100%)

## Notes:

### Column 10: *Is there a ban on foreign donations to political parties?*

**ALBANIA:** There is a ban on financial aid and materials granted by foreign states or public/private entities, but donations granted by international parties or party alliances are allowed. **BELGIUM:** There is no total ban on foreign funding, but the ban on donations from companies also applies to foreign companies. **BENIN:** There is no ban on foreign donations but they cannot exceed 20 per cent of the party's own resources. **GEORGIA:** There is no total ban on foreign donations, but all assistance apart from publications and technical assistance (in-kind donations) between elections is banned. **GERMANY:** There is no total ban on foreign donations, but foreign donations are allowed only if they come from European Union citizens or European Union corporations. **GHANA:** There is no total ban on foreign donations, but they are allowed only if they come from governments and NGO's (not individuals or corporations) and are distributed among all parties through the Electoral Commission. **HUNGARY:** There is no total ban on foreign donations, but donations above HUF 100.000 (Int'l \$ 830) from outside the country must be disclosed. **IRELAND:** There is a ban on foreign donations, but donations from Irish citizens and corporate bodies which have a place of business in Ireland are allowed. **ISRAEL:** There is a ban on foreign donations from associations or corporations, but foreign donations from persons with voting rights in Israel are allowed. **MALI:** The law does not ban foreign donations expressly, but indicates that the funding of parties whose activities are likely to affect national sovereignty and independence is banned. **NICARAGUA:** There is no ban on foreign donations but they are limited to technical assistance and capacity building. **SWITZERLAND:** There is no legal ban on foreign donations, but a political one.

### Column 11: *Is there a ban on corporate donations to political parties?*

**BRAZIL:** There is a partial ban on corporate donations. **BULGARIA:** There is no total ban on corporate donations but a political party shall not accept funds from companies with over 50 per cent State or municipal stocks. **CZECH REPUBLIC:** There is a ban on donations from State corporations and

legal entities with more than 10 per cent State-property participation or State-management participation. **GERMANY:** There is no ban on corporate donations but corporate donors receive no tax benefits. **GHANA:** There is no ban on corporate donations provided that the corporations are at least 75 per cent Ghanaian owned. **LATVIA:** There is no ban on corporate donations except those that come from State-founded companies or registered companies/entrepreneurial societies whose shares are held by the State or municipality. **LITHUANIA:** There is no total ban on corporate donations except for those from State-owned and Foreign corporations. **MOLDOVA:** There is no total ban on corporate donations except those from joint ventures in which more than 20 per cent of the capital is foreign or owned by a foreign state or founder. **NIGER:** There is no total ban on corporate donations, but political parties cannot receive donations from Niger public enterprises. **PAPUA NEW GUINEA:** There is no total ban on corporate donations, but non-citizens' corporations and organizations are defined so that they are banned from making contributions. **RUSSIAN FEDERATION:** There is no total ban on corporate donations except donations coming from corporations where more than 30 per cent belongs to a foreign/state entity, or if it has been registered for less than one year. **UKRAINE:** There is no total ban on corporate donations except those from enterprises, organizations and institutions with government/municipal/foreign shares, or owned by them.

### Column 12: *Is there a ban on donations from government contractors to political parties?*

**AZERBAIJAN:** There is no ban on donations from government contractors unless the contractor's property is State property. **BELGIUM:** The ban on donations from government contractors stems from the ban on all corporate donations. **JAPAN:** There is no ban on donations from government contractors for general party activities, only for electoral campaigns. **NICARAGUA:** Donations from government contractors are not banned in the electoral law, but they are considered bribes in the penal law.



**Table 5: Bans on Sources of Income II**

Country	Column 13: Is there a ban on trade union donations to political parties?	Column 14: Is there a ban on anonymous donations to political parties?	Column 15: Is there a ban on in kind donations to political parties?	Column 16: Is there a ban on any other type of donations to political parties?
ALBANIA	No	Yes	No	Yes *
ANDORRA	No	Yes	No	Yes *
ANTIGUA AND BARBUDA	No	Yes *	No	No
ARGENTINA	Yes	Yes	No	Yes *
ARMENIA	No	Yes	No	No
AUSTRALIA	No	Yes *	No *	No
AUSTRIA	No	No	No	No
AZERBAIJAN	Yes	Yes *	No	No
BAHAMAS	No	No	No	No
BANGLADESH	No	Yes	No *	Yes *
BARBADOS	No	No	No	No
BELGIUM	No	Yes *	No *	No
BELIZE	No	No	No	No
BENIN	No	Yes	No	No *
BOLIVIA	No	Yes	No	Yes *
BOSNIA AND HERZEGOVINA	No	Yes *	No	Yes *
BOTSWANA	No	No	No	No
BRAZIL	Yes	No info	No info	Yes *
BULGARIA	No	Yes *	No	No
BURKINA FASO	No	No	No	No
CANADA	No	Yes	No	No
CAPE VERDE	Yes	No	No	No
CENTRAL AFRICAN REPUBLIC	No	No	No	No
CHILE	No	No	No	No
COLOMBIA	No	Yes	No	Yes *
COSTA RICA	No	No	No	Yes *
CYPRUS (G)	No	No	No	No
CZECH REPUBLIC	No	Yes	No	No
DENMARK	No	No	No	No
DOMINICA	No	No	No	No
DOMINICAN REPUBLIC	No	Yes	No	No
ECUADOR	No	Yes	No	Yes *
EL SALVADOR	No	No	No	No
ESTONIA	Yes	Yes	Yes *	Yes *
FIJI	No	No	No	No
FINLAND	No	No	No	No
FRANCE	Yes	Yes *	No	No
GEORGIA	Yes	No	No	Yes *
GERMANY	No	Yes *	No	Yes *
GHANA	No	No	No	No
GRENADA	No	No	No	No
GUATEMALA	Yes *	No	No	Yes *
GUYANA	No	No	No	No

Country	Column 13: Is there a ban on trade union donations to political parties?	Column 14: Is there a ban on anonymous donations to political parties?	Column 15: Is there a ban on in kind donations to political parties?	Column 16: Is there a ban on any other type of donations to political parties?
HONDURAS	No	Yes	No	Yes *
HUNGARY	No	Yes	No	Yes *
ICELAND	No	No	No	No
INDIA	No	No	No	No
IRELAND	No	Yes *	No	No
ISRAEL	Yes *	Yes	No	No
ITALY	No	No	No	No
JAMAICA	No	No	No	No
JAPAN	No	Yes *	No	Yes *
KIRIBATI	No	No	No	No
LATVIA	Yes	Yes *	Yes *	Yes *
LESOTHO	No	No	No	No
LITHUANIA	No	No	No	Yes *
MADAGASCAR	No	No	No	No
MALAWI	No	No	No	No
MALAYSIA	No	No	No	No
MALI	Yes	Yes	No	Yes *
MALTA	No	No	No	No
MARSHALL ISLANDS	No	No	No	No
MAURITIUS	No	No	No	No
MEXICO	No	Yes *	No	Yes *
MICRONESIA, FEDERATED STATES OF	No	No	No	No
MOLDOVA	No	Yes	No	Yes *
MOROCCO	No	No	No	Yes *
MOZAMBIQUE	No	No	No	No
NAMIBIA	No	Yes	No	No
NETHERLANDS	No	Yes *	No	No
NEW ZEALAND	No	No	No	No
NICARAGUA	No	Yes	No *	No
NIGER	No	Yes	No	Yes *
NORWAY	No	No	No	No
PALAU	No	No	No	No
PANAMA	No	No	No	No
PAPUA NEW GUINEA	No	Yes	No	No
PARAGUAY	Yes	No	No	Yes *
PERU	No	No	No	No
POLAND	Yes	Yes	No	No
PORTUGAL	Yes	Yes *	No	No
ROMANIA	No	Yes *	Yes *	Yes *
RUSSIAN FEDERATION	No	Yes	Yes *	Yes *
SAINT KITTS AND NEVIS	No	No	No	No
SAINT LUCIA	No	No	No	No
SAINT VINCENT AND THE GRENADINES	No	No	No	No
SAMOA	No	No	No	No

Country	Column 13: Is there a ban on trade union donations to political parties?	Column 14: Is there a ban on anonymous donations to political parties?	Column 15: Is there a ban on in kind donations to political parties?	Column 16: Is there a ban on any other type of donations to political parties?
SAN MARINO	No	No	No	No
SAO TOME AND PRINCIPE	Yes	No	No	No
SENEGAL	No	No	No	No
SEYCHELLES	No	No	No	No
SIERRA LEONE	No	No	No	No
SINGAPORE	Yes	Yes *	No	No
SLOVAKIA	No	No	No	No
SOLOMON ISLANDS	No	No	No	No
SOUTH AFRICA	No	No	No	No
SPAIN	No	Yes *	No	No
SWEDEN	No	No	No	No
SWITZERLAND	No	No	No	No
TANZANIA	No	No	No	No
THAILAND	No	Yes	No	No
TRINIDAD AND TOBAGO	No	No	No	No
TUVALU	No	No	No	No
UGANDA	No	No	No	No
UKRAINE	No	Yes	No	Yes *
UNITED KINGDOM	No	Yes *	No	No
UNITED STATES	Yes	Yes *	No	Yes *
URUGUAY	No	No	No	No
VANUATU	No	No	No	No
VENEZUELA	No	Yes	No	No
ZAMBIA	No	No	No	No
<b>Total:</b>	<b>Yes:</b> 17 countries (15%) <b>No:</b> 94 countries (85%)	<b>Yes:</b> 46 countries (41%) <b>No:</b> 64 countries (58%) <b>No information available:</b> 1 country (1%)	<b>Yes:</b> 4 countries (4%) <b>No:</b> 106 countries (95%) <b>No information available:</b> 1 country (1%)	<b>Yes:</b> 29 countries (26%) <b>No:</b> 82 countries (74%)
	<b>Sample:</b> 111 countries (100%)	<b>Sample:</b> 111 countries (100%)	<b>Sample:</b> 111 countries (100%)	<b>Sample:</b> 111 countries (100%)

## Notes:

### Column 13: *Is there a ban on trade union donations to political parties?*

**GUATEMALA:** Trade unions are banned from making donations to political parties by the Work Code (Decrees 1441 and 1486 and their reforms, 1961). **ISRAEL:** There is an indirect ban on trade union donations.

### Column 14: *Is there a ban on anonymous donations to political parties?*

**ANTIGUA AND BARBUDA:** All anonymous donations of XCD 5,000 (Int'l \$ rate not available) or more in cash or in kind are banned. **AUSTRALIA:** All anonymous donations over AUD 1,000 (Int'l \$ 670) are banned. **AZERBAIJAN:** Anonymous donations are banned if the donor is a legal entity. **BELGIUM:** All anonymous donations over EUR 125 (Int'l \$ 140) are banned. **BOSNIA AND HERZEGOVINA:** All anonymous donations over BAM 100 (Int'l \$ rate not available) are banned. **BULGARIA:** All anonymous donations over 25 per cent of the total annual government subsidy for the respective political party are banned. Donations to parties not entitled to government subsidies may not exceed 25 per cent of the minimum government subsidy. **FRANCE:** All anonymous donations over EUR 150 (Int'l \$ 150) are banned. **GERMANY:** All anonymous donations over EUR 500 (Int'l \$ 505) are banned. **IRELAND:** All anonymous donations over EUR 100 (Int'l \$ 106) must be surrendered to the Electoral Management Body. **JAPAN:** Anonymous donations over JPY 1,000 (Int'l \$ 6.65) are normally banned but are allowed on special occasions (e.g. street fund-raising and public meeting fund-raising). **LATVIA:** All anonymous donations have to be transferred to the Ministry of Justice. Property donated is turned into state property. **MEXICO:** Anonymous donations are banned, except for those that stem from collections in political meetings or on the street. **NETHERLANDS:** All anonymous donations over EUR 4,400 (Int'l \$ rate not available) from corporations are banned. **PORTUGAL:** All anonymous donations over EUR 175,000 (Int'l \$ 256,500) are banned. **ROMANIA:** All anonymous donations over 10 times the Minimum Wage are banned. Identification is necessary for all donations but may be kept confidential. Confidential donations may not exceed 20 per cent of the maximum subsidy granted from the State. **SINGAPORE:** All anonymous donations over SGD 5,000 (Int'l \$ 2,900) are banned. **SPAIN:** All anonymous donations over 5 per cent of the total public funding are banned. **UNITED KINGDOM:** All donations over GBP 200 (Int'l \$ 270) are banned. **UNITED STATES:** All anonymous donations over USD 100 in cash are banned. Donations from a national bank or in the name of another are also banned.

### Column 15: *Is there a ban on in kind donations to political parties?*

**AUSTRALIA:** In kind donations must be disclosed as if cash. **BANGLADESH:** There is no total ban on in kind donations, but donations to any institution in a constituency or to a candidate after the announcement of the date of election is banned. **BELGIUM:** In kind donations must be disclosed as if cash. **ESTONIA:** The same bans apply to in kind donations as to cash donations. **LATVIA:** There is a ban on property donation. **NICARAGUA:** In kind donations must be disclosed as if cash. **ROMANIA:** In kind donations are banned if they are made to obtain political or economical advantage. **RUSSIAN FEDERATION:** There is a ban on in kind donations but in the course of an election campaign an individual person may work for or render services to the candidate/bloc/party voluntarily, without payment.

### Column 16: *Is there a ban on any other type of donations to political parties?*

**ALBANIA:** Donations from domestic entities that are public or incorporated in the State bodies are banned. **ANDORRA:** The public administration and public enterprises can not give any kind of funds. **ARGENTINA:** Parties can not accept: 1. Donations or contributions from national, provincial, interstate, bilateral or multilateral, municipal, centralized or decentralized entities or from the City of Buenos Aires; 2. Donations or contributions from

gambling activities; 3. Donations or contributions from individuals who are obliged to make a contribution by their superiors or employers.

**BANGLADESH:** There is a ban on any promise to give a donation or subscription to an institution or candidate after the announcement of election. **BENIN:** No other type of donation is banned, but parties cannot receive more than 20 times their own resources from the same donor.

**BOLIVIA:** There is a ban on donations of illegal origin and from religious associations. **BOSNIA AND HERZEGOVINA:** There is a ban on donations from State bodies, public institutions, public companies, local community bodies, humanitarian organizations, businesses which by virtue of their activity are exclusively intended and directed for non-profit, religious communities, as well as economic associations in which public capital has been invested to a level of a minimum of 25 per cent. **BRAZIL:** Donations from civil organizations and state institutions are banned. **COLOMBIA:** There is a ban on donations from public servants. **COSTA RICA:** Contributions or donations, in cash or goods, from national companies or individuals, are limited to an annual amount of up to forty-five times the Minimum Monthly Wage, although they may be accrued for a presidential term (four years).

**ECUADOR:** There is a ban on contributions from illegal sources such as narcotics. **ESTONIA:** There is a ban on donations from Government/State agencies, local government agencies, cultural autonomies of national minorities, legal persons in public law, and non-profit associations with state members, except if the donations are offered to all political parties on an equal basis. **GEORGIA:** There is a ban on donations from national private organizations where the state owns more than 20 per cent, from foreign states/organizations, and from NGOs. **GERMANY:** There is a ban on the following donations: 1. If the donor is a parliamentary caucus or charitable organization; 2. If the donor is a corporation in public ownership (more than 25 per cent of corporate capital); 3. If the donor expects or receives any benefit in return; 4. If the fundraiser takes more than 25 per cent of the donation. **GUATEMALA:** There is a ban on receiving economic help, special treatment or special support from the State and its institutions. **HONDURAS:** There is a ban on donations from State institutions and from gambling activities. **HUNGARY:** There is a ban on donations from State organs.

**JAPAN:** There is a ban on donations from corporations which get subsidies from the Government. **LATVIA:** There is a ban on donations from the State and from municipalities. The establishment of any special funds to finance political parties is not allowed. **LITHUANIA:** There is a ban on donations from bodies of State power and Government, State enterprises, offices, or organizations. **MALI:** There is an indirect ban on donations that are likely to affect national sovereignty and independence. **MEXICO:** There is a ban on donations, cash or in kind, from religious groups or sects or their members. The parties may not request credit from development banking to finance their activities. **MOLDOVA:** There is a ban on donations from: 1. State organs, State enterprises, organizations and institutions, except for financing of elections; 2. Unregistered civic associations; 3. Individuals without citizenship. **MOROCCO:** There is a ban on donations from the State, town halls or any other public office or institution. **NIGER:** There is a ban on donations from public enterprises. **PARAGUAY:** There is a ban on donations that exceed 5,000 times the Minimum Wage, either from individuals or from companies. **ROMANIA:** There is a ban on: 1. Party member donations above 50 times the Minimum Wage nationwide; 2. Donations from public institutions with a majority of state capital; 3. Donations from State companies/institutions for elections. **RUSSIAN FEDERATION:** There is a ban on donations from: 1. Charity organizations; 2. Religious organizations; 3. Military organizations; 4. State institutions; 5. State bodies; 6. Self-governing bodies; and 7. International public/movements/organizations. **UKRAINE:** There is a ban on donations from: 1. Bodies of state authority or local self-government; 2. Non-profit and religious associations; 3. Political parties, except electoral bloc members. **UNITED STATES:** There is a ban on donations over USD 100 in cash; on donations from a national bank; and on donations in the name of another.

**Table 6: Disclosure and Ceilings on Expenditure**

Country	Column 17: Is there provision for public disclosure of expenditure by political parties?	Column 18: Is there a ceiling on party election expenditure?
ALBANIA	No	No
<b>ANDORRA</b>	Yes	No
<b>ANTIGUA AND BARBUDA</b>	Yes	No
<b>ARGENTINA</b>	Yes	Yes, ARS 1 per registered voter *
<b>ARMENIA</b>	Yes	Yes, other ceiling *
<b>AUSTRALIA</b>	Yes	No
AUSTRIA	No	No
AZERBAIJAN	No *	Yes, AZM 1,1 billion *
BAHAMAS	No	No
BANGLADESH	No	No
BARBADOS	No	No
<b>BELGIUM</b>	Yes	Yes, EUR 1 million *
BELIZE	No	No
<b>BENIN</b>	Yes	Yes, CFA 3 million *
<b>BOLIVIA</b>	Yes	No
<b>BOSNIA AND HERZEGOVINA</b>	Yes	No
BOTSWANA	No	No
BRAZIL	No	Yes *
<b>BULGARIA</b>	Yes *	Yes, BLG 1 million *
BURKINA FASO	No *	No
<b>CANADA</b>	Yes	Yes *
<b>CAPE VERDE</b>	Yes	Yes *
CENTRAL AFRICAN REPUBLIC	No	No
<b>CHILE</b>	Yes	No
<b>COLOMBIA</b>	Yes	Yes, other ceiling *
COSTA RICA	No *	No
CYPRUS (G)	No	No
<b>CZECH REPUBLIC</b>	Yes	No
<b>DENMARK</b>	Yes	No
DOMINICA	No	No
DOMINICAN REPUBLIC	No	No
<b>ECUADOR</b>	Yes	Yes, USD 911.905
EL SALVADOR	No	No
<b>ESTONIA</b>	Yes *	No
FIJI	No	No
<b>FINLAND</b>	Yes *	No
<b>FRANCE</b>	Yes	Yes *
<b>GEORGIA</b>	Yes	No
<b>GERMANY</b>	Yes	No
<b>GHANA</b>	Yes *	No
GRENADA	No	No
<b>GUATEMALA</b>	Yes *	No
GUYANA	No	No *

Country	Column 17: Is there provision for public disclosure of expenditure by political parties?	Column 18: Is there a ceiling on party election expenditure?
HONDURAS	No *	No
<b>HUNGARY</b>	Yes	No *
ICELAND	No	No
<b>INDIA</b>	Yes *	No
<b>IRELAND</b>	Yes *	No *
<b>ISRAEL</b>	Yes *	Yes *
<b>ITALY</b>	Yes	Yes *
JAMAICA	No	No
<b>JAPAN</b>	Yes	No
KIRIBATI	No	No
<b>LATVIA</b>	Yes	No
LESOTHO	No	No
<b>LITHUANIA</b>	Yes *	Yes, other ceiling *
MADAGASCAR	No	No
MALAWI	No	No
MALAYSIA	No	No
<b>MALI</b>	Yes *	No
MALTA	No	Yes, MTL 600 per candidate *
MARSHALL ISLANDS	No	No
<b>MAURITIUS</b>	Yes	Yes *
<b>MEXICO</b>	Yes *	Yes, other ceiling *
MICRONESIA, FEDERATED STATES OF	No	No
<b>MOLDOVA</b>	Yes	No
<b>MOROCCO</b>	Yes	Yes *
MOZAMBIQUE	No	No
NAMIBIA	No	No
NETHERLANDS	No	No
<b>NEW ZEALAND</b>	Yes	Yes, other ceiling *
<b>NICARAGUA</b>	Yes	No
<b>NIGER</b>	Yes	No
NORWAY	No	No
PALAU	No	No
PANAMA	No	No
<b>PAPUA NEW GUINEA</b>	Yes	No
PARAGUAY	No *	No
<b>PERU</b>	Yes *	No
<b>POLAND</b>	Yes	Yes, other ceiling *
<b>PORTUGAL</b>	Yes	Yes, EUR 3.008.600 *
ROMANIA	No	No
<b>RUSSIAN FEDERATION</b>	Yes	Yes, other ceiling *
SAINT KITTS AND NEVIS	No	No
SAINT LUCIA	No	No
SAINT VINCENT AND THE GRENADINES	No	No
SAMOA	No	No

Country	Column 17: Is there provision for public disclosure of expenditure by political parties?	Column 18: Is there a ceiling on party election expenditure?
SAN MARINO	No	No
SAO TOME AND PRINCIPE	Yes	No
SENEGAL	No	No
SEYCHELLES	Yes	No
SIERRA LEONE	No	No
SINGAPORE	No	No *
SLOVAKIA	No	No
SOLOMON ISLANDS	No	No
SOUTH AFRICA	No *	No
SPAIN	Yes	Yes, other ceiling *
SWEDEN	No *	No
SWITZERLAND	No	No
TANZANIA	No	No
THAILAND	Yes	Yes, THB 1 million per constituency *
TRINIDAD AND TOBAGO	No	No
TUVALU	No	No
UGANDA	No	No
UKRAINE	Yes *	Yes, other ceiling *
UNITED KINGDOM	Yes	Yes *
UNITED STATES	Yes	No *
URUGUAY	No	No
VANUATU	No	No
VENEZUELA	Yes *	No
ZAMBIA	No	No
<b>Totals:</b>	<b>Yes:</b> 53 countries (48%) <b>No:</b> 58 countries (52%)	<b>Yes:</b> 27 countries (24%) <b>No:</b> 84 countries (76%)
		<b>Fixed sum ceiling:</b> 9 countries <b>Other ceiling:</b> 9 countries <b>No information on ceiling:</b> 9 countries
	<b>Sample:</b> 111 countries (100%)	<b>Sample:</b> 111 countries (100%)

## Notes:

### Column 17: *Is there provision for public disclosure of expenditure by political parties?*

**AZERBAIJAN:** There is no provision for public disclosure of expenditure, but parties' financial accounting has to be reported. **BULGARIA:** By 15 March each year political parties shall submit to the Audit Chamber an income and cost statement for the previous year. **BURKINA FASO:** The law does not expressly specify that parties must disclose expenditure made but each party should make a statement of its expenditure during electoral campaigns as well as an annual statement of funds received. **COSTA RICA:** After elections, all the parties have to justify their expenses before the Electoral Management Body, overseen by the General Comptrollership of the Republic. However, there are no legal provisions to make these reports available to the public. **ESTONIA:** Disclosure is required for campaign expenditure only. **FINLAND:** The financial reports must be filed with the Ministry of Justice, whereupon they should become public documents. **GHANA:** There is a requirement to submit audited accounts and election expenditure within six month after the elections. **GUATEMALA:** Those political parties that receive public funds must allow the inspection of auditors from the Supreme Electoral Court. **HONDURAS:** Parties must report their expenditure to the Electoral Management Body, but the reports are not made public. **INDIA:** Parties must disclose election expenditures. **IRELAND:** Disclosure is required for campaign expenditure only. **ISRAEL:** Parties must publish annual financial reports. **LITHUANIA:** Disclosure is required for campaign expenditure only. **MALI:** Parties must submit an annual report on their accounts to the Audit Court. The Court prepares an annual verification report elaborating the details of the political party's account, and publishes this in the official newspaper. **MEXICO:** The annual and campaign reports that the parties must submit must include all expenses that were incurred. **PARAGUAY:** The electoral authority is entitled to control income and expenses of political parties and movements, but the law does not state that accountability is subject to public scrutiny. **PERU:** Within the 60 days prior to elections, political parties must present to the Electoral Management Body an estimate of the amount to be spent during the electoral process and the sources of financing. **SOUTH AFRICA:** Disclosure is required only for money from the Represented Political Parties Fund. **SWEDEN:** Parties must generate an annual report, but it is not made public. **UKRAINE:** Disclosure is required only for presidential elections. **VENEZUELA:** The new Constitution establishes that the law must consider the control mechanisms that ensure transparency in the origin and handling of private contributions (the only ones that are allowed).

### Column 18: *Is there a ceiling on party election expenditure?*

**ARGENTINA:** The ceiling (Int'l \$ 1,30 per registered voter) is per election cycle. **ARMENIA:** The ceiling (60.000 times the Minimum Wage) is per election campaign. **AZERBAIJAN:** Int'l \$ 1,0 million. **BELGIUM:** The ceiling is per election cycle. **BENIN:** The ceiling is per campaign. **BRAZIL:** There is no information available about the ceiling on party election expenditure. **BULGARIA:** The ceiling (Int'l \$ 1,5 million) is per election cycle. **CANADA:** There is no information available about the ceiling on party election expenditure. **CAPE VERDE:** There is no information available about the ceiling on party election expenditure. **COLOMBIA:** The amount is fixed by the Electoral Management Body six months before the election. **FRANCE:** There is no information available about the ceiling on party election expenditure. **GUYANA:** There is no ceiling, but the effect of the group maximum expenditure by candidates of a political party probably has a similar effect, since invariably it is the political party that meets the respective costs of candidates on the PR Lists in an election. **HUNGARY:** The ceiling is per candidate and election. **IRELAND:** A party can only spend part of a party candidate's election expenditure limit, which the candidate has to agree to. **ISRAEL:** There is no information available about the ceiling on party election expenditure. **ITALY:** There is no information available about the ceiling on party election expenditure. **LITHUANIA:** The ceiling is 1000 times the Average Minimum Wage for a list of candidates in a multi-candidate electoral area. **MALTA:** The ceiling is Int'l \$ 720 per candidate. **MAURITIUS:** There is no information available about the ceiling on party election expenditure. **MEXICO:** The Electoral Management Body is empowered to limit the expenses that the parties are allowed to carry out in each campaign for federal elections (president, members of the Upper and Lower Chamber). **MOROCCO:** There is no information available about the ceiling on party election expenditure. **NEW ZEALAND:** A party can spend up to NZD 1 million plus NZD 20.000 for each electorate it contests. The ceiling is per election period, beginning 3 months before polling day. **POLAND:** 1. The constituency limit is calculated by dividing the registered voters by 560 and multiplying the obtained result by the numbers of deputies/senators elected in a given electoral constituency. 2. The multi-constituency limit is derived as a sum of constituency limits as above. **PORTUGAL:** Int'l \$ 4,4 million. **RUSSIAN FEDERATION:** The ceiling is 250.000 times the Minimum Wage. **SINGAPORE:** During the election period any expenditure made by a political party is considered as being made by its candidates and is apportioned equally among them. **SPAIN:** The ceiling on party election expenditure is established for each electoral cycle by the General Accounting Court. **THAILAND:** The ceiling is per election cycle. **UKRAINE:** The ceiling is 150.000 times the Minimum Wage. **UNITED KINGDOM:** There is no information available about the ceiling on party election expenditure. **UNITED STATES:** There are no general ceilings, but political parties that take matching funds in a presidential election have limits on their expenditure.



**Table 7: Direct Public Funding**

In addition to the countries in the table, the following countries have direct public funding: **Cote d'Ivoire, Croatia, Djibouti, Ethiopia, Gabon, Greece, Indonesia, Korea (South), Liechtenstein, Luxembourg, Macedonia (FYROM), Monaco, Mongolia, Serbia and Montenegro, Slovenia, Sri Lanka, Taiwan, Turkey.**

The following countries do not provide direct public funding to political parties: **Comoros, East Timor, The Gambia, Guinea-Bissau, Jordan, Kuwait, Mauritania, Nauru, Nepal, Nigeria, Philippines, Congo (Brazzaville), Suriname, Togo, Tonga.**

See the foldout Map on Public Funding of Political Parties.

Country	Column 19: Do political parties receive direct public funding?	Column 20: When do political parties receive direct public funding?	Column 21: What is the purpose of the direct public funding?	Column 22: What is the basis for the direct public funding?
ALBANIA	Yes	• Election period and between elections	• Election campaign activities • Non-earmarked	• Performance at current election • Performance at previous election • Current representation in the legislature
ANDORRA	Yes	• Election period only	• Election campaign activities	• Performance at current election
ANTIGUA AND BARBUDA	No			
ARGENTINA	Yes	• Election period and between elections	• General party administration • Election campaign activities	• Equal funding • Performance at previous election
ARMENIA	No			
AUSTRALIA	Yes	• Election period and between elections	• Non-earmarked	• Performance at current election
AUSTRIA	Yes	• Election period and between elections	• General party administration • Election campaign activities	• Current representation in the legislature
AZERBAIJAN	Yes	• Election period only	• Election campaign	• Equal funding activities
BAHAMAS	No			
BANGLADESH	No			
BARBADOS	No			
BELGIUM	Yes	• Election period and between elections	• Non-earmarked	• Equal funding • Current representation in the legislature *
BELIZE	No			
BENIN	Yes	• Election period and between elections	• Election campaign activities	• Current representation in the legislature
BOLIVIA	Yes	• Election period and between elections	• Election campaign activities • Other *	• Performance at previous election
BOSNIA AND HERZEGOVINA	Yes *	• Election period and between elections	• Non-earmarked	• Equal funding • Current representation in the legislature
BOTSWANA	No			
BRAZIL	Yes	• Other *	• General party administration • Election campaign activities	• Performance at previous election
BULGARIA	Yes	• Election period and between elections	• General party administration • Election campaign activities	• Current representation in the legislature
BURKINA FASO	Yes	• Election period and between elections	• Election campaign activities • Non-earmarked	• Performance at previous election • Current representation in the legislature

Country	Column 19: Do political parties receive direct public funding?	Column 20: When do political parties receive direct public funding?	Column 21: What is the purpose of the direct public funding?	Column 22: What is the basis for the direct public funding?
CANADA	Yes	• Election period only	• General party administration • Election campaign activities	• Performance at current election • Number of candidates put forward in present election
CAPE VERDE	Yes	• Between elections *	• Election campaign activities	• Number of candidates put forward in present election
CENTRAL AFRICAN REPUBLIC	No			
CHILE	No			
COLOMBIA	Yes	• Election period only	• General party administration • Election campaign activities	• Equal funding • Performance at previous election • Current representation in the legislature
COSTA RICA	Yes	• Election period only	• Election campaign activities	• Performance at current election *
CYPRUS (G)	No			
CZECH REPUBLIC	Yes	• Between elections	• Election campaign activities • Non-earmarked	• Performance at current election • Current representation in the legislature
DENMARK	Yes	• Between elections	• General party administration • Election campaign activities • Non-earmarked	• Performance at previous election
DOMINICA	No			
DOMINICAN REPUBLIC	Yes	• Election period and between elections	• Non-earmarked	• Performance at current election
ECUADOR	Yes	• Election period and between elections	• General party administration • Election campaign activities	• Performance at previous election
EL SALVADOR	Yes	• Election period only	• Election campaign activities	• Performance at current election
ESTONIA	Yes	• Election period and between elections	• Non-earmarked	• Performance at previous election
FIJI	No			
FINLAND	Yes	• Between elections *	• General party administration • Non-earmarked	• Current representation in the legislature
FRANCE	Yes	• Election period and between elections	• General party administration • Election campaign activities	• Performance at current election • Number of candidates put forward in present election
GEORGIA	Yes	• No info	• Non-earmarked	• Performance at previous election *
GERMANY	Yes	• Election period and between elections	• Non-earmarked	• Performance at previous election
GHANA	No			
GRENADA	No			
GUATEMALA	Yes	• Election period and between elections	• General party administration • Election campaign activities	• Performance at previous election
GUYANA	No			
HONDURAS	Yes	• Election period only	• Election campaign activities	• Performance at previous election *

Country	Column 19: Do political parties receive direct public funding?	Column 20: When do political parties receive direct public funding?	Column 21: What is the purpose of the direct public funding?	Column 22: What is the basis for the direct public funding?
HUNGARY	Yes	• Election period and between elections	• Non-earmarked	• Performance at previous election • Current representation in the legislature
ICELAND	Yes	• Election period and between elections	• Non-earmarked	• Performance at previous election
INDIA	No			
IRELAND	Yes	• Between elections	• General party administration	• Performance at previous election
ISRAEL	Yes	• Election period and between elections	• General party administration • Election campaign activities	• Current representation in the legislature • Other *
ITALY	Yes	• Election period and between elections	• Election campaign activities	• Performance at current election
JAMAICA	No			
JAPAN	Yes	• Election period and between elections	• Non-earmarked	• Performance at current election • Current representation in the legislature
KIRIBATI	No			
LATVIA	No			
LESOTHO	No			
LITHUANIA	Yes	• Between elections	• General party administration • Election campaign activities	• Performance at previous election *
MADAGASCAR	No			
MALAWI	Yes *	• Election period only	• Election campaign activities	• Number of candidates put forward in present election
MALAYSIA	No			
MALI	Yes	• Election period only	• Election campaign activities	• No info
MALTA	No			
MARSHALL ISLANDS	No			
MAURITIUS	No			
MEXICO	Yes	• Election period and between elections	• General party administration • Election campaign activities • Other *	• Equal funding • Performance at previous election • Other *
MICRONESIA, FEDERATED STATES OF	No			
MOLDOVA	No *			
MOROCCO	Yes	• Election period only	• Election campaign activities	• Performance at current election • Number of candidates put forward in present election
MOZAMBIQUE	Yes	• Election period and between elections	• Election campaign activities	• Current representation in the legislature • Number of candidates put forward in present election
NAMIBIA	Yes	• Election period and between elections	• General party administration • Election campaign activities	• Performance at previous election

Country	Column 19: Do political parties receive direct public funding?	Column 20: When do political parties receive direct public funding?	Column 21: What is the purpose of the direct public funding?	Column 22: What is the basis for the direct public funding?
NETHERLANDS	Yes	• Election period and between elections	• Other *	• Current representation in the legislature
NEW ZEALAND	No			
NICARAGUA	Yes	• Election period only	• Election campaign activities	• Performance at current election
NIGER	Yes	• Election period and between elections	• Election campaign activities	• Current representation in the legislature
NORWAY	Yes	• Election period and between elections	• General party administration • Non-earmarked	• Performance at previous election • Current representation in the legislature
PALAU	No			
PANAMA	Yes	• Election period and between elections	• General party administration • Election campaign activities • Other *	• Equal funding • Performance at previous election
PAPUA NEW GUINEA	No			
PARAGUAY	Yes	• Election period and between elections	• General party administration • Election campaign activities	• Performance at previous election *
PERU	No			
POLAND	Yes	• Election period and between elections	• General party administration • Election campaign activities	• Performance at current election • Performance at previous election
PORTUGAL	Yes	• Between elections	• General party administration • Election campaign activities	• Performance at current election • Current representation in the legislature *
ROMANIA	Yes	• Election period and between elections	• General party administration • Election campaign activities	• Performance at previous election • Current representation in the legislature
RUSSIAN FEDERATION	Yes	• Election period only	• Election campaign activities • Other *	• Equal funding
SAINT KITTS AND NEVIS	No			
SAINT LUCIA	No			
SAINT VINCENT AND THE GRENADINES	No			
SAMOA	Yes	• Between elections	• Non-earmarked	• Number of candidates put forward in present election
SAN MARINO	Yes	• Election period and between elections	• General party administration • Election campaign activities	• Equal funding • Current representation in the legislature
SAO TOME AND PRINCIPE	Yes	• No info	• No info	• Other *
SENEGAL	No			
SEYCHELLES	Yes	• Election period and between elections	• General party administration • Election campaign activities	• Current representation in the legislature • Number of candidates put forward in present election
SIERRA LEONE	No			
SINGAPORE	No			

Country	Column 19: Do political parties receive direct public funding?	Column 20: When do political parties receive direct public funding?	Column 21: What is the purpose of the direct public funding?	Column 22: What is the basis for the direct public funding?
SLOVAKIA	Yes	• Election period only	• Non-earmarked	• Performance at current election
SOLOMON ISLANDS	No			
SOUTH AFRICA	Yes	• Election period and between elections	• General party administration • Election campaign activities • Other *	• Equal funding • Current representation in the legislature *
SPAIN	Yes	• Election period and between elections	• General party administration • Election campaign activities	• Performance at current election
SWEDEN	Yes	• Election period and between elections	• General party administration • Non-earmarked	• Performance at previous election • Current representation in the legislature *
SWITZERLAND	Yes *	• Between elections	• Other *	• Current representation in the legislature
TANZANIA	Yes *	• Election period only	• Election campaign activities	• Equal funding • Performance at current election
THAILAND	Yes	• Election period and between elections	• General party administration • Election campaign activities	• Equal funding
TRINIDAD AND TOBAGO	No			
TUVALU	No			
UGANDA	No			
UKRAINE	No			
UNITED KINGDOM	Yes	• Election period and between elections *	• General party administration • Other *	• Current representation in the legislature
UNITED STATES	No			
URUGUAY	Yes *	• Election period only	• Election campaign activities	• Performance at current election
VANUATU	No			
VENEZUELA	No *			
ZAMBIA	No			
<b>Total:</b>	<b>Yes:</b> 65 countries (59%) <b>No:</b> 46 countries (41%)	<b>Election period only:</b> 15 countries (23%) <b>Between elections:</b> 9 countries (14%) <b>Election period and between elections:</b> 38 countries (58%) <b>Other:</b> 1 country (1%) <b>No information available:</b> 2 countries (3%)	<b>General party administration:</b> 29 countries (45%) <b>Election campaign activities:</b> 45 countries (69%) <b>Non-earmarked:</b> 19 countries (29%) <b>Other:</b> 8 countries (12%) <b>No information available:</b> 1 country (2%)	<b>Equal funding:</b> 12 countries (18%) <b>Performance at current election:</b> 19 countries (29%) <b>Performance at previous election:</b> 25 countries (38%) <b>Current representation in the legislature:</b> 25 countries (38%) <b>Number of candidates put forward in present election:</b> 8 countries (12%) <b>Other:</b> 3 countries (5%) <b>No information available:</b> 1 country (2%)
	<b>Sample:</b> 111 countries (100%)	<b>Sample:</b> 65 countries (100%), all countries with direct public funding.	<b>Sample:</b> 65 countries (100%), all countries with direct public funding.	<b>Sample:</b> 65 countries (100%), all countries with direct public funding.

## Notes:

### Column 19: *Do political parties receive direct public funding?*

**BOSNIA AND HERZEGOVINA:** There is direct public funding of Parliamentary Groups only. **MALAWI:** Direct public funding is subject to availability of funds, which are contributed in part by donors. **MOLDOVA:** There is direct public funding only in the form of interest-free loans. **SWITZERLAND:** There is direct public funding of Parliamentary Groups only. **TANZANIA:** Direct public funding is subject to the availability of funds, usually provided by donors. **URUGUAY:** Since a law is issued for each election, the form and percentage of distribution may vary. **VENEZUELA:** Although the electoral law in effect provides for it, it has been prohibited by the new Constitution.

### Column 20: *When do political parties receive direct public funding?*

**BRAZIL:** The direct public funding is distributed on an *ad hoc* basis. **CAPE VERDE:** Direct public funding is distributed within nine months after the election period. **FINLAND:** Direct public funding is distributed annually on the basis of a decision by the Council of State. **UNITED KINGDOM:** Direct public funding is distributed over each financial year.

### Column 21: *What is the purpose of the direct public funding?*

**BOLIVIA:** Programs for the education of the citizenry. **MEXICO:** Political education and training, socioeconomic and political research, and publishing tasks. **NETHERLANDS:** 1. Socio-political education; 2. To provide information to political party members; 3. To keep in touch with political sister organizations in foreign countries; 4. To support socio-political education for the benefit of political sister organizations in foreign countries; 5. Research activities developed by political parties; 6. Activities promoting the political participation of youth. **PANAMA:** Training of party members. **RUSSIAN FEDERATION:** 1. Support of signature collection; 2. Payment for information and consulting services; 3. Electoral deposits. **SOUTH AFRICA:** 1. Public opinion-making; 2. Political education; 3. Promotion of active political participation; 4. Influencing political trends; 5. Providing links between the people and organs of the State. **SWITZERLAND:** Parliamentary Group administration costs only. **UNITED KINGDOM:** Policy development purposes.

### Column 22: *What is the basis for the direct public funding?*

**BELGIUM:** The threshold for receiving direct public funding is representation in Parliament. **COSTA RICA:** The threshold for receiving direct public funding is 4 per cent of the total votes obtained at the current election. **GEORGIA:** The threshold for receiving direct public funding is at least 5 per cent of the total votes obtained at the previous election. **HONDURAS:** The amount of direct public funding is set at HNL 12 (Int'l \$ 1,80) per valid vote obtained at the previous election. **ISRAEL:** New lists can get a subsidy that has to be returned if the party obtains less than 1 per cent of the votes in the next election. **LITHUANIA:** The threshold for receiving direct public funding is representation in the Seimas. **MEXICO:** There is provision for direct public funding of recently created parties. **PARAGUAY:** Permanent direct public funding is given on the basis of performance at the previous parliamentary election. Direct public funding for election campaign purposes is given on the basis of seats obtained both in Parliament and provincial assemblies. **PORTUGAL:** The threshold for receiving direct public funding is representation in Parliament or at least 50.000 votes obtained in the current election. **SAO TOME AND PRINCIPE:** Direct public funding is given as a result of party registration. **SOUTH AFRICA:** Direct public funding is based on a formula combining the principle of equity, the current representation in both Parliament and provincial assemblies, and other measures. **SWEDEN:** One part of the non-earmarked party support (partistöd) is given on the basis of the current representation in the legislature, and performance at the previous election. The support given to the general party administration (kanslistöd) is based on the performance at previous election.

**Table 8: Indirect Public Funding I: Media Access**

Country	Column 23: Do political parties receive indirect public funding?	Column 24: Are political parties entitled to free media access?	Column 25: What are the criteria for allocating broadcast time?
ALBANIA	Yes	Yes	<ul style="list-style-type: none"> <li>• Current representation in the legislature</li> <li>• Number of candidates put forward in present election</li> </ul>
ANDORRA	Yes	Yes	<ul style="list-style-type: none"> <li>• Equal time</li> </ul>
ANTIGUA AND BARBUDA	No	No *	
ARGENTINA	Yes	Yes *	<ul style="list-style-type: none"> <li>• Equal time</li> </ul>
ARMENIA	Yes	Yes	<ul style="list-style-type: none"> <li>• Equal time</li> </ul>
AUSTRALIA	No	No	
AUSTRIA	No	No	
AZERBAIJAN	Yes	Yes	<ul style="list-style-type: none"> <li>• Equal time *</li></ul>
BAHAMAS	No	No	
BANGLADESH	Yes	No	
BARBADOS	No	No	
BELGIUM	Yes	Yes	<ul style="list-style-type: none"> <li>• Current representation in the legislature *</li></ul>
BELIZE	No	No	
BENIN	Yes	Yes	<ul style="list-style-type: none"> <li>• Equal time</li> </ul>
BOLIVIA	Yes	Yes	<ul style="list-style-type: none"> <li>• Equal time</li> </ul>
BOSNIA AND HERZEGOVINA	Yes	Yes	<ul style="list-style-type: none"> <li>• Other *</li></ul>
BOTSWANA	No	No	
BRAZIL	Yes	Yes	<ul style="list-style-type: none"> <li>• Equal time</li> <li>• Current representation in the legislature</li> </ul>
BULGARIA	No	No	
BURKINA FASO	Yes	Yes	<ul style="list-style-type: none"> <li>• Equal time</li> </ul>
CANADA	Yes	Yes	<ul style="list-style-type: none"> <li>• Other *</li></ul>
CAPE VERDE	Yes	Yes	<ul style="list-style-type: none"> <li>• Other *</li></ul>
CENTRAL AFRICAN REPUBLIC	Yes	Yes	<ul style="list-style-type: none"> <li>• Equal time</li> </ul>
CHILE	Yes	Yes	<ul style="list-style-type: none"> <li>• Performance at previous election</li> </ul>
COLOMBIA	Yes	Yes	<ul style="list-style-type: none"> <li>• Equal time</li> <li>• Current representation in the legislature *</li></ul>
COSTA RICA	Yes	No	
CYPRUS (G)	No	No	
CZECH REPUBLIC	Yes	Yes	<ul style="list-style-type: none"> <li>• Number of candidates put forward in present election</li> </ul>
DENMARK	Yes	Yes	<ul style="list-style-type: none"> <li>• Equal time</li> </ul>
DOMINICA	No	No	
DOMINICAN REPUBLIC	Yes	Yes	<ul style="list-style-type: none"> <li>• Other *</li></ul>
ECUADOR	Yes	No	
EL SALVADOR	Yes	Yes	<ul style="list-style-type: none"> <li>• Equal time</li> </ul>
ESTONIA	Yes	Yes	<ul style="list-style-type: none"> <li>• Equal time</li> <li>• Number of candidates put forward in present election</li> </ul>
FIJI	No	No	
FINLAND	No	No	

Country	Column 23: Do political parties receive indirect public funding?	Column 24: Are political parties entitled to free media access?	Column 25: What are the criteria for allocating broadcast time?
FRANCE	Yes	Yes	• Current representation in the legislature
GEORGIA	Yes	Yes *	• Equal time
GERMANY	Yes	Yes	• Equal time • Performance at previous election • Current representation in the legislature • Other *
GHANA	Yes	Yes	• Equal time
GRENADA	No	No	
GUATEMALA	Yes	Yes	• Equal time
GUYANA	Yes	Yes *	• Current representation in the legislature • Number of candidates put forward in present election
HONDURAS	Yes	No	
HUNGARY	Yes	Yes	• Equal time
ICELAND	Yes	No	
INDIA	Yes	Yes *	• Equal time • Other *
IRELAND	Yes	No	
ISRAEL	Yes	Yes *	• Equal time • Current representation in the legislature
ITALY	Yes	Yes	• Equal time
JAMAICA	No	No	
JAPAN	Yes	Yes *	• Number of candidates put forward in present election
KIRIBATI	No	No	
LATVIA	Yes	Yes	• Equal time
LESOTHO	No	No	
LITHUANIA	Yes	Yes	• Equal time
MADAGASCAR	Yes	Yes *	• Equal time
MALAWI	Yes	Yes	• Equal time
MALAYSIA	Yes	Yes	• Number of candidates put forward in present election
MALI	Yes	Yes	• Equal time
MALTA	Yes	Yes *	• Performance at previous election • Other *
MARSHALL ISLANDS	No	No	
MAURITIUS	Yes	Yes	• Number of candidates put forward in present election
MEXICO	Yes	Yes	• Equal time • Performance at previous election • Other *
MICRONESIA, FEDERATED STATES OF	No	No	
MOLDOVA	Yes	Yes	• Equal time
MOROCCO	Yes	Yes	• Equal time
MOZAMBIQUE	Yes	Yes	• Equal time
NAMIBIA	Yes	Yes	• Equal time • Performance at previous election



Country	Column 23: Do political parties receive indirect public funding?	Column 24: Are political parties entitled to free media access?	Column 25: What are the criteria for allocating broadcast time?
NETHERLANDS	Yes	Yes	<ul style="list-style-type: none"> <li>• Current representation in the legislature</li> <li>• Other *</li> </ul>
NEW ZEALAND	Yes	Yes *	<ul style="list-style-type: none"> <li>• Equal time</li> <li>• Performance at previous election</li> <li>• Current representation in the legislature</li> <li>• Other *</li> </ul>
NICARAGUA	Yes	No	
NIGER	Yes	Yes	<ul style="list-style-type: none"> <li>• Equal time</li> </ul>
NORWAY	Yes	Yes	<ul style="list-style-type: none"> <li>• Performance at previous election</li> <li>• Current representation in the legislature</li> </ul>
PALAU	No	No	
PANAMA	Yes	Yes	<ul style="list-style-type: none"> <li>• Equal time</li> </ul>
PAPUA NEW GUINEA	No	No	
PARAGUAY	Yes	Yes *	<ul style="list-style-type: none"> <li>• Equal time</li> </ul>
PERU	Yes	Yes	<ul style="list-style-type: none"> <li>• Equal time</li> </ul>
POLAND	Yes	Yes	<ul style="list-style-type: none"> <li>• Equal time</li> <li>• Number of candidates put forward in present election</li> </ul>
PORTUGAL	Yes	Yes	<ul style="list-style-type: none"> <li>• Equal time</li> </ul>
ROMANIA	Yes	Yes	<ul style="list-style-type: none"> <li>• Equal time</li> <li>• Current representation on the legislature</li> <li>• Number of candidates put forward in present election</li> </ul>
RUSSIAN FEDERATION	Yes	Yes	<ul style="list-style-type: none"> <li>• Equal time</li> </ul>
SAINT KITTS AND NEVIS	No	No	
SAINT LUCIA	No	No	
SAINT VINCENT AND THE GRENADINES	No	No	
SAMOA	Yes	Yes *	<ul style="list-style-type: none"> <li>• Number of candidates put forward in present election</li> </ul>
SAN MARINO	Yes	Yes	<ul style="list-style-type: none"> <li>• Current representation in the legislature</li> </ul>
SAO TOME AND PRINCIPE	Yes	Yes	<ul style="list-style-type: none"> <li>• Equal time</li> </ul>
SENEGAL	No	No	
SEYCHELLES	Yes	Yes	<ul style="list-style-type: none"> <li>• Equal time</li> </ul>
SIERRA LEONE	Yes	Yes *	<ul style="list-style-type: none"> <li>• Number of candidates put forward in present election</li> </ul>
SINGAPORE	Yes	Yes	<ul style="list-style-type: none"> <li>• Equal time</li> <li>• Number of candidates put forward in present election</li> </ul>
SLOVAKIA	Yes	Yes *	<ul style="list-style-type: none"> <li>• Equal time</li> </ul>
SOLOMON ISLANDS	No	No	
SOUTH AFRICA	Yes	Yes *	<ul style="list-style-type: none"> <li>• Equal time</li> </ul>
SPAIN	Yes	Yes	<ul style="list-style-type: none"> <li>• Performance at previous election</li> </ul>
SWEDEN	Yes	Yes	<ul style="list-style-type: none"> <li>• Equal time</li> </ul>
SWITZERLAND	Yes	No *	<ul style="list-style-type: none"> <li>• Current representation in the legislature</li> </ul>
TANZANIA	Yes	Yes	<ul style="list-style-type: none"> <li>• Equal time</li> </ul>

Country	Column 23: Do political parties receive indirect public funding?	Column 24: Are political parties entitled to free media access?	Column 25: What are the criteria for allocating broadcast time?
THAILAND	Yes	Yes	• Current representation in the legislature
TRINIDAD AND TOBAGO	No	No	
TUVALU	No	No	
UGANDA	No	No	
UKRAINE	Yes	Yes	• Equal time
UNITED KINGDOM	Yes	Yes	• Number of candidates put forward in present election • Other *
UNITED STATES	No	No	
URUGUAY	Yes	Yes *	• Equal time
VANUATU	No	No	
VENEZUELA	No *	No *	
ZAMBIA	No *	No	
<b>Totals:</b>	<b>Yes:</b> 79 countries (71%) <b>No:</b> 32 countries (29%)	<b>Yes:</b> 71 countries (64%) <b>No:</b> 40 countries (36%)	<b>Equal time:</b> 49 countries (69%) <b>Performance at previous election:</b> 8 countries (17%) <b>Current representation in the legislature:</b> 15 countries (21%) <b>Number of candidates put forward at present election:</b> 13 countries (18%) <b>Other:</b> 11 countries (15%)
	<b>Sample:</b> 111 countries (100%)	<b>Sample:</b> 111 countries (100%)	<b>Sample:</b> 71 countries (100%), all countries with free media access for political parties.

## Notes:

### Column 23: Do political parties receive indirect public funding?

**VENEZUELA:** Indirect public funding was totally prohibited by the 1999 Constitution. **ZAMBIA:** The ruling party of the day usually enjoys an advantage in having access to resources.

### Column 24: Are political parties entitled to free media access?

**ANTIGUA AND BARBUDA:** Media regulations are under consideration. **ARGENTINA:** Radio time is given by the state to all official political parties. **GEORGIA:** Only during the campaigning. **GUYANA:** In the form of free access to the publicly-owned media, although that type of access is dependent on the ability of the national Electoral Management Body to broker the extent of such access. **INDIA:** In the form of free broadcasting and television time in the State-owned media. **ISRAEL:** On national radio and television. **JAPAN:** Political parties have free access to TV and radio broadcast, and newspaper advertisements during the election campaign. **MADAGASCAR:** On the public broadcaster. **MALTA:** On state television and radio. **NEW ZEALAND:** Free time is allocated by the public broadcasters, Television New Zealand and Radio New Zealand. **PARAGUAY:** Only during the ten days before the closing of the electoral campaign, that is, two days before voting day. **SAMOA:** Government-owned radio for campaign speeches. **SIERRA LEONE:** Limited access by political parties to meager state-controlled media facilities. **SLOVAKIA:** Political parties can conduct election campaigns through radio or television broadcasting only on Slovak Radio and Television. **SOUTH AFRICA:** Only the SABC radio services are required to transmit election broadcasts. **SWITZERLAND:** Access to media is not free, but is granted to all established parties and new parties presenting candidates in a minimum number of Cantons, on an equal basis. **URUGUAY:** In State-owned media. **VENEZUELA:** Although the electoral law in effect provides for free media access, it has been prohibited by the 1999 Constitution.

### Column 25: What are the criteria for allocating broadcast time?

**AZERBAIJAN:** In practice, the law on equal access has been violated by the ruling party. **BELGIUM:** Broadcast time is based on current representation in the legislature and a sum which is equal for all parties who are represented in Parliament. **BOSNIA AND HERZEGOVINA:** The criteria are not specified. **CANADA:** Time is allocated according to a formula based on paid time and other factors. **CAPE VERDE:** Time is allocated by allotment. **COLOMBIA:** 60 per cent of broadcast spaces are allocated according to the representation in the Chamber of Deputies; the other 40 per cent are equally allocated. **DOMINICAN REPUBLIC:** The allocation is done by the Electoral Management Body according to their regulations. **GERMANY:** The allocation of free media access is also based on the duration and continuity of electoral participation, and a basic allocation (minimum of free airtime) is provided for all competing parties. **INDIA:** Time allocation is based on a special formula established by the Electoral Management Body. **MALTA:** New parties get free media time on an *ad hoc* basis. **MEXICO:** 30 per cent of the total time is distributed on an equal basis regardless of size and previous performance, and 70 per cent according to performance at the previous election. **NETHERLANDS:** There is also free media access in election periods for new political parties that have submitted a list of candidates. **NEW ZEALAND:** Free media access is also based on registration as well as other measures of support, such as opinion polls. **UNITED KINGDOM:** There is free broadcasting time for party political broadcasts for parties that are fielding candidates in more than one sixth of the seats at Westminster, Scottish Parliament, National Assembly for Wales, Northern Ireland Assembly, Greater London Assembly or local elections.

**Table 9: Indirect Public Funding II: Taxation Status**

Country	Column 26: Are political parties entitled to special taxation status?	Column 27: Are donors to parties entitled to any tax relief?	Column 28: Are political parties entitled to any other form of indirect public funding?
ALBANIA	No	No	Yes *
ANDORRA	No	No	No
ANTIGUA AND BARBUDA	No	No	No
ARGENTINA	Yes *	Yes, tax deductions *	Yes *
ARMENIA	No	No	No
AUSTRALIA	No	Yes, tax deductions *	No
AUSTRIA	No	No	No
AZERBAIJAN	No	Yes, tax deductions *	Yes *
BAHAMAS	No	No	No
BANGLADESH	No	No	Yes *
BARBADOS	No	No	No
BELGIUM	No	No	No
BELIZE	No	No	No
BENIN	Yes *	No	No
BOLIVIA	No	No	Yes
BOSNIA AND HERZEGOVINA	No	No	No
BOTSWANA	No	No	No
BRAZIL	Yes	No	Yes *
BULGARIA	No	No	No
BURKINA FASO	No	No	No
CANADA	No	Yes, tax credits	Yes *
CAPE VERDE	Yes	No	No
CENTRAL AFRICAN REPUBLIC	No info	No	No
CHILE	Yes *	Yes, tax credits *	No
COLOMBIA	Yes *	Yes, tax credits	Yes *
COSTA RICA	Yes *	No	No
CYPRUS (G)	No	No	No
CZECH REPUBLIC	Yes	Yes, tax deductions	No
DENMARK	No	No	No
DOMINICA	No	No	No
DOMINICAN REPUBLIC	No	No	No
ECUADOR	Yes *	No	Yes *
EL SALVADOR	No	No	No
ESTONIA	No	No	No
FIJI	No	No	No
FINLAND	No	No	No
FRANCE	No	Yes, tax deductions	No
GEORGIA	No	No	No
GERMANY	Yes *	Yes, tax credits and tax deductions *	No *
GHANA	No	No	No
GRENADA	No	No	No
GUATEMALA	Yes *	Yes, tax deductions *	Yes *
GUYANA	No	No	No

Country	Column 26: Are political parties entitled to special taxation status?	Column 27: Are donors to parties entitled to any tax relief?	Column 28: Are political parties entitled to any other form of indirect public funding?
HONDURAS	Yes *	No	Yes *
HUNGARY	Yes	No	Yes
ICELAND	Yes	Yes, tax credits	No
INDIA	No	No	Yes *
IRELAND	No	No	No
ISRAEL	Yes *	Yes, tax credits	No
ITALY	Yes	Yes, tax deductions	Yes *
JAMAICA	No	No	No
JAPAN	Yes	Yes, tax deductions *	Yes *
KIRIBATI	No	No	No
LATVIA	No	No	No
LESOTHO	No	No	No
LITHUANIA	Yes *	No	No
MADAGASCAR	No	No	No
MALAWI	No	No	No
MALAYSIA	No	No	No
MALI	Yes *	No	No
MALTA	Yes *	No	No
MARSHALL ISLANDS	No	No	No
MAURITIUS	No	No	No
MEXICO	Yes	Yes, tax deductions *	Yes *
MICRONESIA, FEDERATED STATES OF	No	No	No
MOLDOVA	No	No	Yes *
MOROCCO	No	No	No
MOZAMBIQUE	No	No	No
NAMIBIA	Yes *	No info	No
NETHERLANDS	No	Yes, tax deductions *	No
NEW ZEALAND	No	No	No
NICARAGUA	Yes *	No	Yes *
NIGER	No	No	Yes *
NORWAY	No	No	No
PALAU	No	No	No
PANAMA	Yes *	Yes, tax deductions	No
PAPUA NEW GUINEA	No	No	No
PARAGUAY	Yes *	No	No
PERU	No	No	Yes *
POLAND	No	No	No
PORTUGAL	Yes	Yes, tax deductions	No
ROMANIA	Yes	No *	Yes
RUSSIAN FEDERATION	No	No	Yes *
SAINT KITTS AND NEVIS	No	No	No
SAINT LUCIA	No	No	No
SAINT VINCENT AND THE GRENADINES	No	No	No
SAMOA	No	No	No

Country	Column 26: Are political parties entitled to special taxation status?	Column 27: Are donors to parties entitled to any tax relief?	Column 28: Are political parties entitled to any other form of indirect public funding?
SAN MARINO	No	No	Yes *
SAO TOME AND PRINCIPE	Yes	No	No
SENEGAL	No	No	No
SEYCHELLES	No	No	No
SIERRA LEONE	No	No	No
SINGAPORE	No	No	No
SLOVAKIA	No	No	No
SOLOMON ISLANDS	No	No	No
SOUTH AFRICA	No	No	No
SPAIN	Yes	No	Yes *
SWEDEN	No	No	Yes *
SWITZERLAND	No	Yes, tax deductions *	Yes *
TANZANIA	No	No	No
THAILAND	Yes	No	Yes
TRINIDAD AND TOBAGO	No	No	No
TUVALU	No	No	No
UGANDA	No	No	No
UKRAINE	No	No	No
UNITED KINGDOM	No	No	No *
UNITED STATES	No	No	No
URUGUAY	No	No	No
VANUATU	No	No	No
VENEZUELA	No	No	No
ZAMBIA	No	No	No
<b>Totals:</b>	<b>Yes:</b> 30 countries (27%) <b>No:</b> 80 countries (72%) <b>Information not available:</b> 1 country (1%)	<b>Tax credits:</b> 6 countries (5%) <b>Tax deductions:</b> 14 countries (13%) <b>No:</b> 91 countries (82%) <b>Information not available:</b> 1 country (1%)	<b>Yes:</b> 27 countries (24%) <b>No:</b> 84 countries (76%)
	<b>Sample:</b> 111 countries (100%)	<b>Sample:</b> 111 countries (100%)	<b>Sample:</b> 111 countries (100%)

## Notes:

### Column 26: Are political parties entitled to special taxation status?

**ARGENTINA:** The properties and activities of all official parties are exempt of taxes or national contribution. **BENIN:** Only incomes generated by the activities of the political parties are subject to taxation. **CHILE:** All donations and testamentary allowances on behalf of a party, up to an amount of 30 fiscal units per month, are duty free. **COLOMBIA:** Political parties are exempt from taxation. **COSTA RICA:** The State's allowance to political parties is done through bonds with financial yield that are fully guaranteed by the State and are duty free, as are the interests they generate. **ECUADOR:** Political parties are exempt from taxation. **GERMANY:** Political parties are exempt from income, inheritance and property taxation. **GUATEMALA:** Political parties are exempt from income taxation. **HONDURAS:** Every 4 years, political parties are authorized to import (without paying taxes) all sorts of photographic equipment, vehicles, sound equipment for propaganda, computers and any other machinery or material needed for the exclusive use of the political party. The total amount spent should not exceed HNL 1.000.000 (Int'l \$ 150.000). **ISRAEL:** Transactions in property are exempt from some of the taxes due. During election time, all persons working for the elections, including party employees, are entitled to tax exemptions. **LITHUANIA:** Parties receive tax credits. **MALI:** Only income generated by trade activities are subject to taxation. **MALTA:** Political parties are exempt from taxation. **NAMIBIA:** The money that political parties receive is not taxable. **NICARAGUA:** During electoral campaigns, political parties can import materials for propaganda free of taxes. **PANAMA:** Political party imports are free of taxation. **PARAGUAY:** The personal property, real estate, or livestock of political parties or movements are not subject to any fiscal or municipal taxation. Parties are also allowed to import machinery, equipment, and material for audiovisual production, graphic printing, offices and computers without paying taxes.

### Column 27: Are donors to parties entitled to any tax relief?

**ARGENTINA:** Donors receive tax deductions if donations are given to the Fondo Partidario Permanente (Permanent Parties Fund) but not if donations are given to the parties themselves. **AUSTRALIA:** Donors receive tax deductions for a maximum of AUD 100 (Int'l \$ 65) in an income year. **AZERBAIJAN:** Donors receive tax deductions for donations to election campaigns only. **CHILE:** Donors receive tax credits on contributions of up to thirty fiscal units per month. **GERMANY:** Donors receive tax credits for the first EUR 1.600 (Int'l \$ 1.620) and tax deductions for an additional EUR 1.600 (Int'l \$ 1.620). **GUATEMALA:** Donors to political parties can have a reduction of 5 per cent of the net income tax as long as this does not exceed the amount of GTQ 500.000 (Int'l \$ 130.000). **JAPAN:** Individual donors can get tax exemption or deduction. Corporations can count donations as loss. **MEXICO:** Party supporters receive tax deductions on cash donations up to

25 per cent of the amount contributed. **NETHERLANDS:** Donors receive tax deductions at 1 per cent of the taxable income with a threshold value of EUR 61. **ROMANIA:** Foreign donors do not pay taxes. **SWITZERLAND:** Donors receive tax deductions in several of the Cantons.

### Column 28: Are political parties entitled to any other form of indirect public funding?

**ALBANIA:** Parties represented in Parliament shall be provided office space for their central headquarters and regional offices. If this cannot be accommodated, the state shall pay for the rent. **ARGENTINA:** Funds are given to each party for the printing of ballots. **AZERBAIJAN:** Political parties are entitled to free transportation. **BANGLADESH:** Political parties are allowed free use of Government buildings. **BRAZIL:** Political parties are entitled to free transportation and free use of schools for meetings. **CANADA:** Political parties can issue tax credit receipts for donations. **COLOMBIA:** Political parties have the right to franking of letters during the six months before the election. **ECUADOR:** Political parties receive land and buildings for the running of their headquarters. **GERMANY:** Only caucus subsidies are granted. **GUATEMALA:** Political parties have the right to franking of letters and telegraphs. **HONDURAS:** The electoral management body trains 20.000 people per political party to participate at the polling stations on election day. In addition, political parties enjoy telephone franchise during the election period. **INDIA:** Members of Parliament get assistance in kind from the government to do their constituency work. **ITALY:** During election campaigns, parties can send electoral propaganda material by post at reduced rates. **JAPAN:** Political parties may place free advertisements in the electoral bulletin, which is distributed to every household by the Government. Candidates in the party list for the upperhouse RP election are entitled to free postcards, handouts, posters, car rental and signboards. **MEXICO:** Political parties are entitled to free postal and telegraph services to carry out their tasks. **MOLDOVA:** Political parties are entitled to free transportation. **NICARAGUA:** The Electoral Council provides training for polling station officers from the parties, and provides them with free copies of manuals for training. **NIGER:** Free printing of ballot papers is provided. **PERU:** Political parties are granted free publication of their plans of action in the official newspaper of the National Office for Electoral Processes. **RUSSIAN FEDERATION:** Political parties are entitled to free transportation. **SAN MARINO:** Political parties pay only 50 per cent of the usual postal charges. **SPAIN:** Political parties received subsidies on mailing. **SWEDEN:** Party-affiliated press receive public support. **SWITZERLAND:** Ballot paper printing and distribution is provided for every party. In several of the 26 Cantons, parties can use public places for their publicity. In other Cantons, municipalities pay distribution taxes for a common packet of all parties' publicity. **UNITED KINGDOM:** Candidates at all elections except local elections get free mailshot to electors.

