

Act on Private Contributions to Political Parties and the Publication of Annual Accounts of Political Parties (Annual Accounts of Political Parties (Consolidation) Act)

The following is a consolidation of the Act on Private Contributions to Political Parties and the Publication of Annual Accounts of Political Parties (*lov om private bidrag til politiske partier og offentliggørelse af politiske partiers regnskaber (partiregnskabsloven)*), see Consolidation Act No. 139 of 7 February 2019.

Private contributions to political parties

1. Employers' associations, trade unions and other trade associations established to represent the financial interests of the members' profession are required to ensure that contributions to political parties or for party-political purposes in general collected together with membership fees are voluntary contributions from the individual member.

2.-(1) Members wishing to be exempt from paying contributions to political parties or from making payments for party-political purposes in general together with their membership fees must make a written declaration to this effect.

(2) The association or union must send a form to its members once a year giving the text for such declaration. This duty can be satisfied by printing the form in a magazine for members or a similar publication. The declaration must read as follows: 'I wish to be exempt from paying contributions to political parties or from making payments for party-political purposes in general together with my membership fees.' A copy of the form must be sent to the Minister for Social Affairs and the Interior together with proof that the form has been circulated to the members of the association or union.

(3) The declaration must be submitted to the auditor of the association or union. This information must be given in the form specified in subsection (2). Declarations submitted by members to the association or union must promptly be forwarded to the auditor of the association or union. The Minister for Social Affairs and the Interior may lay down detailed rules on the format of such forms and on the auditor's processing of declarations received.

(4) No unjustified disclosure can be made of who is exempt from paying contributions, or who has made such request.

Ban on anonymous donations

2a.-(1) Political parties, including regional and local lists of candidates, cannot receive anonymous donations of more than DKK 20,000 from each donor.

(2) If a party, including a regional or local list of candidates, receives donations in violation of subsection (1), the party, or the regional or local list of candidates as the case may be, must return the donation to the donor within 30 days after receipt. Donations which cannot be returned to the donor within 30 days after receipt must be transferred to an account with the Ministry of Social Affairs and the Interior within such 30-day period.

(3) Any donor whose donation has been transferred to an account with the Ministry of Social Affairs and the Interior in pursuance of subsection (2) can demand the repayment of the



donation from the Ministry of Social Affairs and the Interior within a period of six months following the transfer of the donation.

(4) Donations for which no claim for repayment has been made within the period set out in subsection (3) will go to the Treasury.

2b.-(1) Any list of candidates participating in the most recent regional election but not entitled to or not requesting subsidies under section 3 of the Act on Funding for Political Parties, etc. (*lov om økonomisk støtte til politiske partier m.v.*) must submit a declaration to the Regional Council disclosing the total amount of any anonymous donations received by the list of candidates in the preceding calendar year as well as information on the total amount returned to donors or transferred to an account with the Ministry of Social Affairs and the Interior, see section 2a, by the list of candidates in the preceding calendar year. Such declaration must be submitted only for calendar years in which the list of candidates has received anonymous donations of more than DKK 20,000 each, and the declaration must be submitted before the end of the following calendar year. The Regional Council must upload such declarations to the website of the regional authority within a reasonable period after receipt of the declarations.

(2) Any list of candidates participating in the most recent local election but not entitled to or not requesting subsidies under section 4 of the Act on Funding for Political Parties, etc. must submit a declaration to the Local Council disclosing the total amount of any anonymous donations received by the list of candidates in the preceding calendar year as well as information on the total amount returned to donors or transferred to an account with the Ministry of Social Affairs and the Interior, see section 2a, by the list of candidates in the preceding calendar year. Such declaration must be submitted only for calendar years in which the list of candidates has received anonymous donations of more than DKK 20,000 each, and the declaration must be submitted before the end of the following calendar year. The Local Council must upload such declarations to the website of the local authority within a reasonable period after receipt of the declarations.

Annual accounts of political parties

3.-(1) Parties participating in the most recent general election or European Parliamentary election must prepare annual accounts of the income and expenses of the national political party. The annual accounts must disclose the following types of income:

1. Public funding for political parties.
2. Membership fees.
3. Additional private donations from private individuals.
4. Interest income.
5. Donations from international organisations, collective private associations, trade unions, trade organisations, enterprises, foundations and associations.

(2) If a party has received one or more donations from the same private donor exceeding a total of DKK 20,000 during any financial year as defined in section 4(1), the annual accounts must disclose the donor's name and address. The annual accounts must also disclose the total amount of any anonymous donations as well as the total amount returned to the donor or transferred to an account with the Ministry of Social Affairs and the Interior, see section 2a.

(3) The annual accounts must include a balance sheet and a breakdown of equity.

(4) The annual accounts must also include the information that any reportable subsidies to candidates standing in a general or regional election on behalf of the party must be reported to the Regional Council and that any reportable subsidies to candidates standing in a local election on behalf of the party must be reported to the Local Council.

4.-(1) Annual accounts must be presented once a year for the period from 1 January to 31 December.

(2) The annual accounts must be signed by the party management and include a declaration that the party has received no other income but the income disclosed in the annual accounts.



(3) The annual accounts must be audited by an auditor approved under the Act on Approved Auditors and Audit Firms (*revisorloven*).

5. The party management must submit a certified copy of the annual accounts to Parliament within 12 months of the financial year-end, and Parliament must make the annual accounts available for inspection by the public.

Adjustment of amounts

5a.-(1) The amounts set out in section 2a(1), section 2b(1) and (2) and section 3(2) will be adjusted each year on 1 January by 2.0 per cent with the addition or deduction of the salary change percentage for the relevant fiscal year as set out in the Rate Adjustment Percentage Act (*lov om en satsreguleringsprocent*) and must be rounded up to the closest amount divisible by DKK 100.

(2) Adjustments are made on the basis of the amounts applicable at the adjustment date before rounding.

(3) Each year, the Minister for Social Affairs and the Interior will issue an order specifying the adjustment to be made. The first adjustment will be made on 1 January 2018.

Penalty provisions, commencement, etc.

6.-(1) Violation of section 2(4) is punishable with a fine.

(2) Associations or unions (legal persons) may incur criminal liability under Part 5 of the Criminal Code (*straffeloven*).

(3) Regulations laid down in pursuance of this Act may provide for the imposition of a fine for violation of the provisions of such regulations.

6a.-(1) Any person who violates section 2a(2) and any person who gives incorrect or incomplete information under section 2b(1) or (2) or section 3 is sentenced to a fine or imprisonment for a term not exceeding four months.

(2) The same penalty is imposed on any person who makes a false declaration under section 4(2).

(3) Party organisations (legal persons) may incur criminal liability under Part 5 of the Criminal Code (*straffeloven*).

7. This Act comes into force on 1 January 1991.

8. The Act does not apply to the Faroe Islands and Greenland.