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donations and loans in Great Britain You are in the donations and loans in Great Britain section Home donations and loans in Great Britain View the navigation tree Go to main guidance section: donations and loans in Great Britain Terms we use in this guidance Which donations are covered by the rules? What do you need to do when you receive a donation? How do you work out the value of a donation? Crowdfunding Auction prizes Sponsorship What must you record when you accept a donation? What do you do if you receive a donation from an impermissible or unidentifiable source? Which loans are covered by the rules? What do you need to do before you enter into a loan? How do you work out the value of a loan? What must you record when you enter into a loan? What do you do if you have a loan from an impermissible source? Who can you accept donations and loans from? Which donations and loans do you need to report? How to report donations and loans UK Parliamentary general elections How to report donations and loans You must submit donation and loan reports to us every quarter showing the donations and loans your party has accepted during each reporting period. We must receive your reports within 30 days of the end of each reporting quarter. We will investigate any failure to submit a report within the deadline in line with our Enforcement Policy. Enforcement Policy 4 April 2016 to 31 August 2023 These are the deadlines for submitting quarterly reports: Quarter Date report is due One (1 January – 31 March) 30 April Two (1 April – 30 June) 30 July Three (1 July – 30 September) 30 October Four (1 October – 31 December) 30 January Submitting your reports You can submit your quarterly reports on PEF Online . Alternatively, you can download the reporting forms below and submit the completed forms to us by email at pef@electoralcommission.org.uk or you can post these to us. Exemptions from quarterly reports If you haven't received any donations, entered into any new loans or made any changes to your existing loans, you still need to submit quarterly reports. This is called a 'nil report'. You can submit nil reports through PEF Online or if you are using the paper forms, the form you'll need for this is called an RP10QN for donations and an RP10QNb for loans. If you submit four consecutive nil reports, you are exempt from submitting further reports until you receive another reportable donation, enter into a new loan or make changes to an existing loan. If you are unsure whether your party is exempt from submitting a quarterly donations or loans report, please contact us . Even if you are exempt from quarterly reporting, you must still submit annual accounts for your party. Forms Form RP10: Quarterly report of donations made to a political party Explanatory notes on completing Form RP10: Quarterly report of donations made to a political party Form RP10QN: Quarterly report of donations made to a political party: statement of nil report Explanatory notes on completing Form RP10QN: Quarterly report of donations made to a political party: Statement of nil report Form RP10b: Quarterly report of regulated transactions (loans) made to a political party Explanatory notes on completing Form RP10b: Quarterly report of regulated transactions (loans) made to a political party Form RP10QNb: Quarterly report of regulated transactions (loans) made to a political party: Statement of nil report Explanatory notes on completing Form RP10QNb: Quarterly report of regulated transactions (loans) made to a political party: Statement of nil report Last updated: 31 March 2022 Book traversal links for How to report donations and loans Reporting donations and loans: examples UK Parliamentary general elections