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of what you receive is a donation? When calculating the value of sponsorship, the
full amount of the payment received should be taken into account and reported if over
the thresholds above. No deduction for any commercial value, or any benefit to the
sponsor etc, should be made. Fundraising events and dinners If an event is hosted by
or on behalf of a party (or party accounting unit), or another regulated organisation
or individual, support to help meet the costs of the event must be treated as
sponsorship. For payments for a place or table at a dinner organised by a party or
other regulated organisation or individual, the difference between the value of the
dinner and the amount paid is a donation. Treatment of VAT Where a sponsorship
payment includes VAT, the question of whether the VAT element should be reported as
part of the sponsorship will depend on the facts. For instance, if the party would
have been liable for the VAT if it had not been paid, then its payment is a benefit
to the party and should be reported as sponsorship. Sponsorship by companies Where a
company makes a payment that is treated as sponsorship, the entire amount is
considered a donation under electoral law. Companies will therefore need to ensure
that they have complied with any applicable controls on making a political donation
under company law. Last updated: 31 March 2022 Book traversal links for How much of
what I receive is a donation? Are there any exemptions to the sponsorship rules?
Party conferences and conference stands