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donations and loans in Northern Ireland You are in the donations and loans in Northern Ireland section Home donations and loans in Northern Ireland View the navigation tree Go to main guidance section: donations and loans in Northern Ireland 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 Which donations are covered by the rules? Under the Political Parties, Elections and Referendums Act 2000 (PPERA), a donation is money, goods or services given to a party without charge or on non-commercial terms, with a value of over £500. Some examples of donations include: a gift of money or property sponsorship of an event or publication subscription or affiliation payments free or specially discounted use of an office Donations of £500 or less Donations of £500 or less are outside the scope of PPERA and you do not need to record or report them. However, you must be alert to situations where it appears that a donor is attempting to evade PPERA. It is an offence to attempt to evade the controls on donations. For example, if a number of donations of £400 are made from the same source in similar circumstances in an attempt to evade the permissibility rules. If you think this may be happening, you should contact us for advice. Last updated: 31 March 2022 Book traversal links for Which donations are covered by the rules? Terms we use in this guidance What do you need to do when you receive a donation?