

**LEGAL OBLIGATIONS OF CHARITIES TO DISCLOSE CONTRIBUTIONS OVER
\$250,000.00 – TO BE COMPLIANT WITH CAMPAIGN FINANCING
REGULATIONS**

Reference is made to the captioned matter to bring your attention to the reporting obligations imposed on Registered Charitable Organizations (RCOS) with the Department of Co-operatives and Friendly Societies (DCFS)/Charities Authority.

These obligations are pursuant to the Representation of the People Act (ROPA), in relation to the election campaign financing legislation which informs that charitable organisations are regarded as contributors. Section 2 of ROPA, defines contributors as: *"a person or an entity that makes contribution"*. These contributors have a duty to declare their contributions made to a registered political party or candidate in keeping with Section 52BA(1) of ROPA which states: *"any contribution made to or for the benefit of a registered political party or candidate by a contributor during the reporting period shall be accompanied by a declaration in the prescribed form stating –*

- (a) The full name, address, occupation or description of the contributor; and*
- (b) That the contributor is not an impermissible contributor under the Act".*

Section 2 of ROPA defines the "reporting period" as: *"The period commencing on the first day of a campaign period and ending one hundred and eighty-one days after the end of the campaign period;"*:

Additionally, contributors must ensure that they receive a receipt from the registered political party or candidate once they have contributed. Section 52BC (1) of ROPA

states: "Where, during a reporting period, a contribution of or exceeding two hundred and fifty thousand dollars (\$250,000.00) (or such other amount as the Commission may, by order subject to affirmative resolution, prescribe) is accepted by or on behalf of a registered political party or a candidate, the registered political party or the candidate shall ensure that a receipt, in the form prescribed by the Commission, is issued for the contribution."

Kindly note that charitable organisations are not exempt from these reporting requirements and as such, any contributions made by these entities in the sum of two hundred and fifty thousand dollars (\$250,000.00) or more ought to be disclosed in the manner, from and timelines prescribed by the ROPA.

The relevant forms, FORM 5 – *Declaration of Contributor* and FORM 6 – *Receipt of Making of Contribution* which outline the required information are attached herein. These disclosure are crucial as they promote and ensure transparency, accountability and compliance with the law.

Charities are obligated to complete and submit these forms to the Electoral Commission of Jamaica once applicable

- Form 5 – Declaration of Contributor
- Form 6 – Receipt for Making of Contribution