Elections Canada

This document is Elections Canada's guideline OGI 2026-03.

Political Financing Handbook

for Candidates and Official Agents

ARCHIVED CONTENT

Find the latest version at elections.ca > Political Entities > Tools for Candidates.

June 2026

EC 20155

Table of Contents

About This Document 9

Introduction to the handbook 9
What's new? 9
Contact information 12

1. Reference Tables and Timelines 13

Important deadlines for the candidate's campaign 14
Limits on contributions, loans and loan guarantees 16
Transfers—types and rules 17
Important reminders for candidates and their official agents 18

2. Starting and Closing the Candidate's Campaign 21

Starting the candidate's campaign 21
Role and appointment process—official agent 23
Role and appointment process—auditor 24
Closing the candidate's campaign 25
Withdrawal of a candidate—impacts on withdrawn and new candidates 26
Prospective candidates who were not confirmed by the returning officer 28

3. Contributions 29

What is a contribution? 29
What is commercial value? 29
Who can contribute? 30
Limits on contributions, loans and loan guarantees to a candidate 30
Paid leave for a candidate is not a contribution 31
Volunteer labour is not a contribution 32
Sponsorship or advertising at a political event is a contribution 34
Activities conducted by others in coordination with the candidate's campaign may be contributions 35
Accepting and recording contributions 37
Accepting contributions of cryptocurrency 40
Issuing contribution receipts 40
Determining the date a contribution is made 41
Recording anonymous contributions 42
Remitting anonymous contributions that cannot be accepted 42
Ineligible contributions 42
Returning ineligible or non-compliant contributions 43

4. Loans 45

Getting a loan 45
Types of loans 46
Loan interest 47
Repaying a loan 47

5. Transfers 49
What is a transfer? 49
Transfers of expenses are prohibited 49
Transfers sent to the candidate's campaign 50
Transfers sent by the candidate's campaign 50
Irregular transfers 51
Independent candidates 52

6. Other Cash Inflows 53

7. Fundraising 55
Determining the contribution amount when contributors receive a benefit 55
Fundraising expenses 58
Regulated fundraising events 59
What is a regulated fundraising event? 59
Candidate's role in providing information about a regulated fundraising event 62
Returning contributions for non-compliance with disclosure rules 64
Typical fundraising activities 66
Sale of branded goods 66
Auctions 68
Ticketed fundraising events 70
Other ticketed events 73
Non-ticketed events 73
Draws 74

8. Electoral Campaign Expenses 75
What are electoral campaign expenses? 75
Non-monetary contributions and transfers are also expenses 78
Who can incur expenses? 79
Who can pay expenses? 79
Invoices 79

9. Election Expenses 81
What are election expenses? 81
Who can incur and pay election expenses? 81
Limits on election expenses 82
Uncancellable advertising or activities 83
Typical election expenses 84
Traditional election advertising 84
Election signs 86
Election advertising on the Internet 86
Websites and web content 89
Voter contact calling services 91
Mass text messaging 91
Voter databases, surveys and research 92
Capital assets 95
Rental of a campaign office 96
Cell phones 96
Campaign workers and related expenses 97

High-profile campaigners and invited guests 100
Security expenses reported as election expenses 101
Holiday greeting cards and receptions 101
Use of parliamentary resources and other existing resources 102
Used signs 102
Billboards 102
Website and social media accounts of a parliamentarian 103
Staff of a parliamentarian 103
Parliamentary database of a member of Parliament 103
Householders issued by members of Parliament 103

10. Candidate's Personal Expenses 105
What are the candidate's personal expenses? 105
Who can incur and pay the candidate's personal expenses? 106
Typical personal expenses 107
Childcare 107
Care for a person with a physical or mental incapacity 107
Expenses related to a disability 107
Personal security expenses 108
Expenses to pay the candidate's representatives 109
Other personal expenses 109

11. Candidate's Travel and Living Expenses 111
What are the candidate's travel and living expenses? 111
What are not the candidate's travel and living expenses? 111
Who can incur and pay the candidate's travel and living expenses? 112
Use of travel reward points 112
Typical travel and living expenses 113
Meals and incidentals 113
Temporary lodging 113
Transportation 113

12. Candidate's Litigation Expenses 115
What are the candidate's litigation expenses? 115
Who can incur and pay the candidate's litigation expenses? 115
Reimbursement for a judicial recount 116

13. Accessibility Expenses 117
What are accessibility expenses? 117
What are not accessibility expenses? 117
Who can incur and pay accessibility expenses? 118
Typical accessibility expenses 118
Accessible websites 118
Sign language interpretation 118
Communication products in adapted or alternative formats 119
Construction and renovation 119

14. Other Electoral Campaign Expenses 121
What are “other” electoral campaign expenses? 121
Who can incur and pay “other” electoral campaign expenses? 122
Typical “other” expenses 122
Partisan advertising during the pre-election period 122
Compensation paid to the candidate 123
Fundraising expenses 123
Unused inventory 123
Interest on loans before and after the election period 124
Security expenses reported as other campaign expenses 124
Activities to close out the campaign 125
Preparation of reports 125
Replacement or repair of damaged property 125

15. Working with Other Entities 127
Expenses shared between candidates 127
Expenses cannot be transferred 127
Property or services provided by the party or registered association 127
Typical shared activities 128
Leader’s tour 128
Parliamentarians or other candidates campaigning for a local candidate 129
Candidates campaigning for the registered party 129
Use of the registered association’s office and assets 130
Use of the registered association’s online contribution system 130
Use of the registered party’s online contribution system 131

16. Interacting with Third Parties in the Pre-election and Election Periods 133
What is a third party? 133
What is collusion? 133
Prohibition on colluding with third parties in relation to a pre-election period 133
Prohibition on colluding with third parties in relation to an election period 134
What is collusion for the purpose of influencing a third party’s regulated activities? 134

17. Reporting 137
Reporting obligations after election day 137
Additional reporting 139
Reporting gifts and other advantages 140
Failure to report by candidates and members of Parliament 141
Supporting documents 142
Submitting reports to Elections Canada 143
Requesting a filing deadline extension 144

18. Reimbursements and Subsidies 147
Reimbursements and overpayments 147
Auditor’s subsidy 150

19. Managing Unpaid Claims and Loans 151
Repaying claims and loans within 36 months 151
Repaying claims and loans after 36 months 151
Requesting authorization for a payment 152
Reporting unpaid claims and loans 152

20. Disposing of Surplus 153
What is a surplus? 153
Transfer or sale of capital assets 154
Notice of estimated surplus from Elections Canada 154
How to dispose of a surplus 154
Repayment of a surplus to independent or non-affiliated candidates 155

21. By-elections Superseded by a General Election 157
How a by-election becomes superseded 157
By-election deemed to have taken place 157
Appoint an official agent and open a bank account 157
Limits on contributions, loans and loan guarantees for a superseded by-election 158
Limit on election expenses 159
Reimbursement of expenses and reporting 159
Transfers to the campaign for the general election 159

22. Cancelled Election or Postponed Election Day 161
Cancelled election (withdrawal of the writ) 161
Process to cancel an election 161
Withdrawal date replaces election day 161
Official agent and new bank account for new election 161
Limits on contributions, loans and loan guarantees for a new election 162
Limit on election expenses 163
Reimbursement of expenses and reporting 163
Transfers to the campaign for the new election 163
Postponed election day 164
Process to postpone election day 164
Effect of postponement 164

About This Document

Introduction to the handbook

This handbook is designed to help candidates and their official agents in administering the candidate's campaign before, during and after an election.

This document is a general guideline issued pursuant to section 16.1 of the *Canada Elections Act*. It is provided for information and is not intended to replace the Act.

Elections Canada will review the contents of this handbook on a regular basis and make updates as required.

Note: In this handbook, the term "individual" refers to a Canadian citizen or permanent resident when used in the context of contributions or loans.

What's new?

Release	Where	Title	Summary
June 2026	All	n/a	Contribution limits for 2026 updated in tables and examples.
	Chapter 2	Withdrawal of a candidate—impacts on withdrawn and new candidates	New section added about a withdrawn candidate's obligations and the new candidate's election expenses.
		Prospective candidates who were not confirmed by the returning officer	New section added about political financing impacts when a person is never officially a candidate.
	Chapter 3	Paid leave for a candidate is not a contribution	Corrected by removing the time limit on paid leave.
		Accepting and recording contributions	Added a reminder to be cautious when accepting anonymous contributions. Added guidance about contributions received through crowdfunding.
	Chapter 7	What is a regulated fundraising event?	Clarified that a prominent guest who was not expected may still cause an event to be regulated.
		Typical fundraising activities	Added references to fundraising examples developed with the Canada Revenue Agency. Corrected the calculation of an election expense in an example.
	Chapter 8	What are electoral campaign expenses?	Clarified what it means for an expense to be reasonably incurred for the election.

Release	Where	Title	Summary
	Chapter 9	Traditional election advertising	Expanded the list of examples of what is and is not advertising. Clarified that taglines must be added to pre-existing advertising that remains in place.
		Various sections	Clarified that the words “paid for by” cannot be used in place of “authorized by” in a tagline.
		Websites and web content	Added an example of an election expense incurred when a candidate pays to boost its party’s social media post.
		Campaign workers and related expenses	Clarified that if volunteers travel to help with the campaign, the travel expense is an election expense.
		Staff of a parliamentarian	Added a best practice for keeping records when an employee takes leave to work on a campaign.
	Chapter 11	Transportation	Added details about reporting a candidate’s secure travel paid by a government body.
	Chapter 12	Reimbursement for a judicial recount	Added a reference to the form used to apply for a reimbursement.
	Chapter 14	Compensation paid to the candidate	Added details about an agreement to compensate the candidate and supporting documents.
	Chapter 15	Property or services provided by the party or registered association	Added an example of a party activity that benefits candidates but remains a party expense.
	Chapter 17	Reporting gifts and other advantages	Added details about conditions for accepting and reporting gifts.
		Failure to report by candidates and members of Parliament	Updated the reporting obligations that must be met for a candidate to run again, as per OGI 2025-08, *Effect of Late Reporting on Candidate Eligibility*. Added a list of reports that are required to avoid possible suspension from the House of Commons.
		Submitting reports to Elections Canada	Clarified that documents cannot be left in a dropbox or cloud storage for Elections Canada to retrieve.
		Requesting a filing deadline extension	Added a time limit for submitting requests to a judge, as per *Sachan v. Chief Electoral Officer*.

Release	Where	Title	Summary
	Chapter 18	Reimbursements and overpayments	Clarified which reports must be filed on time for the campaign to be eligible for a reimbursement. Added that a personal expense paid directly by the registered party or an association is not reimbursable.
	Chapter 21	Limits on contributions, loans and loan guarantees for a superseded by-election	Added examples of how the contribution limits apply
		Transfers to the campaign for the general election	Added content about how spending limits apply when property or services are used in one or both elections.
	Chapter 22	Limits on contributions, loans and loan guarantees for a new election	Added examples of how the contribution limits apply.

Contact information

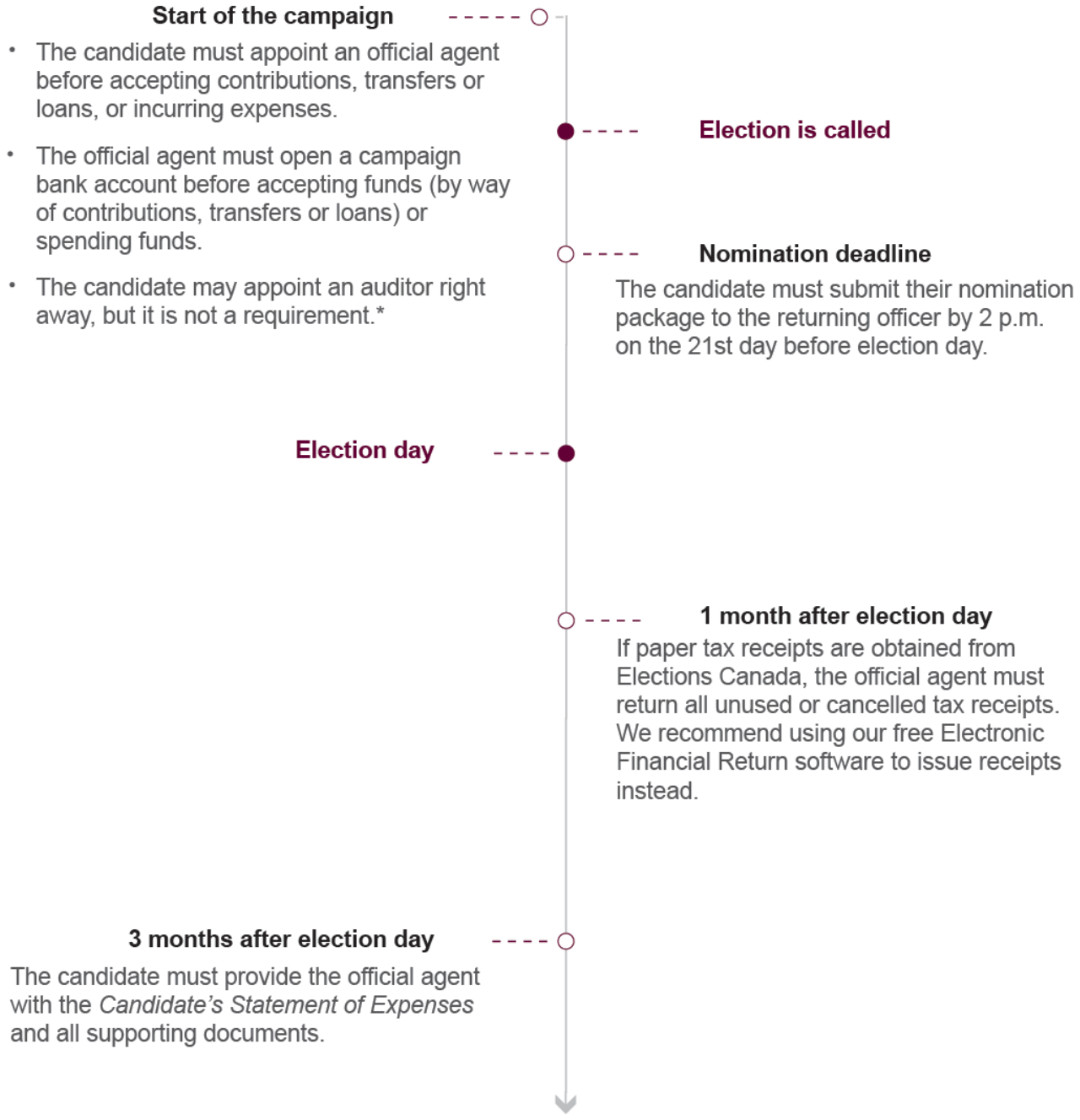
Website	elections.ca
Political Entities Support Network	**Telephone** 1-800-486-6563 TTY: 1-800-361-8935 **Email** Political financing and registration questions: political.financing@elections.ca Portal and election support: csep-pesc@elections.ca **Regular hours** Monday to Friday, 9:00 a.m. to 5:00 p.m. (Eastern time)
Elections Canada General Enquiries	**Telephone** 1-800-463-6868 TTY: 1-800-361-8935
Mail	30 Victoria Street Gatineau, Quebec K1A 0M6

1. Reference Tables and Timelines

This chapter presents quick reference tools for candidates and official agents. It covers the following topics:

- *Important deadlines for the candidate's campaign*
- *Limits on contributions, loans and loan guarantees*
- *Transfers—types and rules*
- *Important reminders for candidates and their official agents*

Important deadlines for the candidate's campaign



*Required if the campaign accepts contributions totalling $10,000 or more, incurs electoral campaign expenses totalling $10,000 or more, or the candidate receives 10% or more of the valid votes in their electoral district. Transfers that the candidate sends to affiliated political entities are not electoral campaign expenses.

4 months after election day

The official agent must submit to Elections Canada:

- *Candidate's Electoral Campaign Return* and all supporting documents
- *Candidate's Statement of Expenses* and all supporting documents
- auditor's report and *Checklist for Audits*, if required*

They must also submit the *Contributions to a Candidate at an Election—Information Return* to the Canada Revenue Agency, if tax receipts were issued.

The candidate must submit the *Candidate's Statement of Gifts or Other Advantages Received* to Elections Canada, if they received gifts or other advantages over $500 in total from any one person or entity (other than from a relative or through an unconditional, non-discretionary bequest in a will).

Variable dates

If a claim or loan is paid in full after the campaign return is filed, the official agent must submit an updated return within 30 days after the final payment.

19 months after election day

If the campaign still has unpaid claims or loans 18 months after election day, the official agent must submit the *Candidate's Statement of Unpaid Claims and Loans 18 or 36 Months After Election Day*.

37 months after election day

If the campaign still has unpaid claims or loans 36 months after election day, the official agent must submit the *Candidate's Statement of Unpaid Claims and Loans 18 or 36 Months After Election Day*.

Variable date

The official agent must dispose of any surplus of funds within 60 days after receiving the notice of estimated surplus from Elections Canada, then close the bank account. They must submit the *Candidate's Statement of Surplus / Amended Campaign Return* form and all supporting documents within seven days after disposing of the surplus.

*Required if the campaign accepts contributions totalling $10,000 or more, incurs electoral campaign expenses totalling $10,000 or more, or the candidate receives 10% or more of the valid votes in their electoral district. Transfers that the candidate sends to affiliated political entities are not electoral campaign expenses.

Limits on contributions, loans and loan guarantees

Limits on contributions, loans and loan guarantees		
Political entity	**2026 annual limit**	**Limit per election called between Jan. 1 and Dec. 31, 2026**
To each registered party	$1,775*	n/a
In total to all the registered associations, nomination contestants and candidates of each registered party	$1,775*	n/a
In total to all leadership contestants in a particular contest	$1,775*	n/a
To each independent or non-affiliated candidate	n/a	$1,775*

Notes

- Only individuals who are Canadian citizens or permanent residents can make contributions.
- The contribution limits apply to total contributions, the unpaid balance of loans made during the contribution period, and the amount of any loan guarantees made during the contribution period that an individual is still liable for. The sum of these three amounts cannot exceed the contribution limit at any time during the relevant contribution period.
- A nomination contestant is permitted to give an additional $1,000 in total per contest in contributions, loans and loan guarantees to their own campaign.
- A candidate is permitted to give a total of $5,000 in contributions, loans and loan guarantees to their campaign. A candidate is also permitted to give an additional $1,775* in total per year in contributions, loans and loan guarantees to other candidates, registered associations and nomination contestants of each party. (This includes contributions to the registered association in the candidate's electoral district and contributions to the candidate's own nomination campaign.)
- A leadership contestant is permitted to give a total of $25,000 in contributions, loans and loan guarantees to their campaign. A leadership contestant is also permitted to give an additional $1,775* in total per year in contributions, loans and loan guarantees to other leadership contestants.

***The limits increase by $25 on January 1 in each subsequent year.

Transfers—types and rules

This table shows the allowable monetary and non-monetary transfers between related registered political entities.

		TO									
		Nomination Contestant		Leadership Contestant		Candidate		Registered Electoral District Association		Registered Party	
		Monetary	Non-monetary	Monetary	Non-monetary	Monetary	Non-monetary	Monetary	Non-monetary	Monetary	Non-monetary
FROM	**Nomination Contestant**	No	No	No	No	Yes[1]	No	Yes[2]	No	Yes	No
	Leadership Contestant	No	No	No	No	No	No	Yes	No	Yes	No
	Candidate	Yes[3]	Yes[3]	No	No	No[4]	No[4]	Yes	Yes	Yes	Yes
	Registered Electoral District Association	No	Yes[5]	No	Yes[5]	Yes[6]	Yes	Yes	Yes	Yes	Yes
	Registered Party	No	Yes[5]	No[7]	Yes[5]	Yes[6]	Yes	Yes[8]	Yes[8]	n/a	n/a

1 A nomination contestant may transfer funds (but not property or services) to a candidate of the same party in the electoral district in which the nomination contest was held. After election day, monetary transfers are allowed only to pay claims and loans related to the candidate's campaign.

2 A nomination contestant can only transfer funds to the registered electoral district association that held the nomination contest.

3 Candidates may transfer property, services and funds to their own nomination contestant campaign for the same election.

4 Candidates in a superseded by-election may transfer property, services and funds to their campaign for the general election.

5 Non-monetary transfers must be offered equally to all contestants.

6 Monetary transfers other than trust funds are allowed. After election day, monetary transfers are allowed only to pay claims and loans related to the candidate's campaign.

7 Directed contributions are the only exception: they may be transferred to the leadership contestant.

8 Registered parties may transfer property, services and funds to electoral district associations, whether registered or not.

Note: Independent or non-affiliated candidates may not send or accept transfers of funds, property or services to or from other political entities.

Important reminders for candidates and their official agents

This infographic presents some of the basic rules for a candidate's campaign.



Roles Within Your Campaign

- ✔ Appoint an official agent before starting your campaign. Appoint an auditor once you reach $10,000 in contributions or expenses or get 10% or more of the vote (or earlier).
- ✔ Replace the official agent or auditor without delay if they can't continue in their role.
- ✔ Check the eligibility rules in Chapter 2 before appointing or replacing the official agent or auditor.
- ✔ Different people can incur and pay different types of expenses. Check the rules in Chapter 8 before entering into contracts or spending funds.
- ✔ Only the official agent can accept contributions or loans and send or accept transfers.



Expenses Limit

- ✔ Know the election expenses limit for your electoral district. It is posted on the Elections Canada website in the Information for Candidates section during an election.



Bank Account

- ✔ The official agent must open a separate bank account for the campaign, even if no transactions are expected.
- ✔ The bank account can be opened before the election is called.
- ✔ Every monetary transaction must go through the bank account, except some payments of lititgation and personal expenses.



Contributions and Other Resources

- ✖ Don't accept contributions:
  - from any source other than a Canadian citizen or permanent resident
  - over an individual's contribution limit
  - in cash over $20
- ✔ Issue receipts for contributions over $20.
- ✔ Different sources can give different amounts of loans and loan guarantees. Check the rules in Chapter 4 before accepting loans or guarantees.
- ✖ Don't issue tax receipts for contributions received before the candidate's nomination is confirmed by the returning officer.



Working with a Registered Association of Your Party

- ✔ If an association plans to incur election expenses on your behalf, give them written authorization in advance.
- ✔ Keep your finances separate and traceable. Record transfers or pay for property or services that your campaign gets from an association.

Record Keeping

- ✔ For any expense under $50, keep proof of payment plus a record of the nature of the expense.
- ✔ For any expense of $50 and over, keep a copy of the invoice (or other document evidencing the expense) and proof of payment.
- ✔ Make an agreement in advance if you plan to compensate workers or the candidate. It can't be conditional on having money left after the election.
- ✔ Save electronic bank statements and other paperless records that you might lose access to later.
- ✔ Check Chapter 17 for the full list of supporting documents to keep.

Returning Receipts and Reporting After Election Day

- ✔ Your campaign has to return tax receipts:
  - 1 month after election day (if you got paper tax receipts from Elections Canada)
- ✔ Your campaign has to submit reports:
  - 3 months after election day (candidate's statement of expenses to the official agent)
  - 4 months after election day (financial return, candidate's statement of expenses and, if required, auditor's report and candidate's statement of gifts)
  - 19 and 37 months after election day (if you have unpaid claims and loans)
  - within 30 days after paying a claim or loan in full (updated financial return)
- ✔ Submit an auditor's report with the return if you reached $10,000 in contributions or expenses, or received 10% or more of the vote. Be sure to give the auditor enough time to do their work before the deadline.
- ✔ Submit supporting documents with your returns. Reimbursements (if any) can't be issued without them.
- ✔ Check Chapter 17 for details on reporting.

Closing Out the Campaign

- ✔ If you have unpaid claims and loans, pay them within 36 months after election day.
- ✖ Don't pay a claim or loan past 36 months unless you have authorization from Elections Canada or a judge.
- ✔ Within 60 days after receiving a notice of surplus funds from Elections Canada, dispose of the surplus to an eligible political entity or Elections Canada and notify Elections Canada within 7 days.
- ✔ Check Chapter 20 for details on disposing of a surplus.
- ✔ Close the bank account after completing all financial transactions but not before receiving any expected reimbursements or subsidies (check Chapter 18 for eligibility).
- ✔ Send the final bank statement to Elections Canada.

2. Starting and Closing the Candidate's Campaign

This chapter describes the steps to start and close a candidate's campaign. It covers the following topics:

- *Starting the candidate's campaign*
- *Roles and appointments—official agent and auditor*
- *Closing the candidate's campaign*

Starting the candidate's campaign

The steps to starting the candidate's campaign are presented below in their most common order. Some steps are mandatory and have to be done before others.

1. Appoint official agent and auditor

The candidate must appoint an official agent before doing any of the following:

- accepting a contribution, loan or transfer
- incurring an electoral campaign expense
- filing their nomination paper

The candidate can appoint an auditor right away, but it is not a requirement. An auditor must be appointed without delay after:

- contributions totalling $10,000 or more are accepted
- electoral campaign expenses totalling $10,000 or more are incurred, or
- the candidate receives 10% or more of the valid votes cast in their electoral district

2. File nomination paper

The candidate's nomination paper must be filed in person with the returning officer or through the Political Entities Service Centre no later than 2:00 p.m. (local time) on the 21st day before election day. Information on the nomination process is available on the Elections Canada website.

3. Open bank account

The official agent has to open a separate bank account to be used exclusively for the candidate's campaign. This could happen before or after the candidate's nomination is confirmed or before an election is called. Note that the requirement to open a bank account exists whether or not there are financial transactions.

The account has to be with a Canadian financial institution or an authorized foreign bank, as defined by the *Bank Act*.

The official agent must be named as the account holder, as follows: (name), official agent. For example: "Peter Raymond, official agent". It is also acceptable to add the candidate's name to the name of the bank account. For example: "Peter Raymond, official agent for Anne Thomas".

All monetary transactions in relation to the campaign have to go through the campaign bank account, except when litigation or personal expenses (within certain limits) are paid directly by a person or group using non-campaign funds (see chapters 10 and 12).

Keep a copy of all bank statements, cancelled cheques and deposit slips, either paper or digital, for submission to Elections Canada after the election.

The bank account has to remain open until the campaign fulfills all financial obligations.

> **Note:** The *Access to Banking Services by a Candidate's Official Agent* package, available on the Elections Canada website, provides information and a template memorandum from the candidate to facilitate opening a campaign bank account.

4. Establish internal controls for election expenses

The official agent must provide written authorization to the candidate and others before they can incur election expenses.

The campaign will need an expense approval process to monitor election expenses and ensure that the limit is not exceeded. A campaign budget will also help to manage finances effectively.

5. Start incurring expenses and accepting contributions, loans or transfers

The campaign can start incurring expenses and accepting contributions, loans or transfers before the election is called as long as the campaign has an official agent and a bank account.

Keep in mind that tax receipts **cannot** be issued for contributions received before the candidate's nomination is officially confirmed by the returning officer. The candidate must wait until the election is called to submit their nomination paper to the returning officer. See "How to Become a Candidate" on the Elections Canada website.

Role and appointment process—official agent

Candidate's official agent		
Role summary		
• The official agent is responsible for administering the campaign's financial transactions and reporting those transactions to Elections Canada as required by the *Canada Elections Act*. • The candidate may have only one official agent at a time. • The official agent's role continues until the candidate's campaign fulfills all financial reporting requirements.		
Who is eligible?	**Yes**	**No**
Canadian citizen who is at least 18 years old	✓	
Corporation or partnership		✗
Candidate		✗
Election officer or member of the staff of a returning officer		✗
Undischarged bankrupt		✗
Auditor appointed as required by the *Canada Elections Act*		✗
Person who does not have the full capacity to enter into contracts in the province or territory in which the person ordinarily resides		✗
Appointment process		
• The candidate has to appoint an official agent before they can accept contributions, loans or transfers, incur electoral campaign expenses, or file their nomination paper—whichever comes first. • The official agent has to sign a statement consenting to act in that capacity. The statement has to be submitted to the local returning officer with the candidate's nomination paper. • If for any reason the official agent is no longer able to continue in that role, the candidate must appoint a new official agent without delay and notify Elections Canada of the new appointment. The notice has to include a signed consent from the new official agent. • An official agent who steps down from their role should notify the candidate so that the candidate can appoint a replacement. • Use the form *Nomination Paper* or the online nomination form in the Political Entities Service Centre to report an initial appointment and updates before the candidate is confirmed by the returning officer. • Use the form *Appointment of Candidate's Official Agent / Update of Official Agent's Information* to report updates after the candidate is confirmed.		

Role and appointment process—auditor

Candidate's auditor		
Role summary		
• In accordance with generally accepted auditing standards, the auditor has to examine the candidate's financial records and give an opinion in a report as to whether the candidate's return presents fairly the information contained in the financial records on which it is based. • The auditor has a right to access all documents of the candidate and may require the candidate or the candidate's official agent to provide any information or explanation that is necessary to enable the auditor to prepare the report. • The auditor's report has to include a completed checklist for audits in the prescribed form.		
Who is eligible?	**Yes**	**No**
Person who is a member in good standing of a corporation, an association or an institute of provincially accredited professional accountants (CPA designation)*	✓	
Partnership of which every partner is a member in good standing of a corporation, an association or an institute of provincially accredited professional accountants (CPA designation)*	✓	
Any candidate or official agent		✗
Election officer or member of the staff of a returning officer		✗
Chief agent of a registered party or an eligible party		✗
Registered agent of a registered party		✗
Financial agent or electoral district agent of a registered association		✗
Leadership contestant, their financial agent or a leadership campaign agent		✗
Nomination contestant or their financial agent		✗
Financial agent of a registered third party		✗
Appointment process		
• The candidate has to appoint an auditor without delay after contributions totalling $10,000 or more are accepted, electoral campaign expenses totalling $10,000 or more are incurred, or the candidate receives 10% or more of the valid votes cast in their electoral district. • The auditor has to sign a statement consenting to act in that capacity. • If for any reason the auditor is no longer able to continue in that role, the candidate must appoint a new auditor without delay and notify Elections Canada about the new appointment. The notice has to include a signed consent from the new auditor. • An auditor who steps down from their role should notify the candidate so that the candidate can appoint a replacement. • Use the form *Nomination Paper* or the online nomination form in the Political Entities Service Centre to report an initial appointment and updates before the candidate is confirmed by the returning officer. • Use the form *Appointment of Candidate's Auditor / Update of Auditor's Information* to report an appointment or updates after the candidate is confirmed.		

*Provincially or territorially legislated accounting bodies may require auditors to meet other professional criteria in order to perform this role, such as holding a public accounting licence in the province or territory where the political entity is based. This should be discussed with the auditor before the appointment.

Closing the candidate's campaign

The steps to closing the candidate's campaign are presented below in their most common order. Some steps may have to be done more than once.

1. Fulfill reporting obligations

The candidate's campaign must fulfill all reporting obligations before it can close the campaign.

See the **Reporting obligations after election day** and **Additional reporting** tables in Chapter 17, **Reporting**.

2. Receive reimbursements and subsidies

Elections Canada administers certain funds that are distributed after election day to eligible candidates. These include:

- reimbursement installments of paid election expenses and certain other expenses
- payment of the auditor's subsidy directly to the auditor

See Chapter 18, **Reimbursements and Subsidies**.

3. Manage unpaid claims and loans

Claims and loans must be paid within 36 months after election day, and an updated candidate's return must be submitted within 30 days after the final payment of a claim or loan.

If a claim or loan is still unpaid 36 months after election day, the official agent has to seek authorization from Elections Canada or a judge before paying it.

See Chapter 19, **Managing Unpaid Claims and Loans**.

4. File amended return(s)

An amended candidate's return has to be filed with Elections Canada to correct errors or omissions, or to report new transactions. Corrections or revisions might be requested by Elections Canada, or by the candidate or official agent.

See the **Additional reporting** table in Chapter 17, **Reporting**.

5. Dispose of surplus

After all financial obligations have been met, the campaign must dispose of any surplus of funds and fulfill the surplus reporting obligations. The process for disposing of the surplus depends on whether the candidate was endorsed by a registered party or ran as an independent or non-affiliated candidate.

See Chapter 20, **Disposing of Surplus**.

6. Close bank account

Once all unpaid claims, loans, other financial obligations and any surplus have been dealt with, the official agent has to close the campaign bank account. If the campaign will be receiving expense reimbursements or an audit subsidy, do not close the bank account until these and all other financial transactions are complete.

The official agent has to send the final bank statement to Elections Canada.

Withdrawal of a candidate—impacts on withdrawn and new candidates

Withdrawing from an election

For a candidate to officially withdraw from an election, all these conditions must be met:

- their candidacy must have been confirmed by the local returning officer earlier in the election
- they must submit a statement of withdrawal in person to the returning officer by **5:00 p.m., local time, on the closing day for nominations** (21 days before election day)
- the statement must be signed by the candidate and two witnesses who are electors in the electoral district

Candidates who do not meet all the above conditions have not withdrawn from the election. The table below shows the impact in different scenarios.

Scenario	Impact on the candidate and party, if any
Prospective candidate was never confirmed by the local returning officer	A prospective candidate who was never confirmed by the returning officer is not withdrawing when they decide to stop their run. They were simply never a candidate. See the section **Prospective candidates who were not confirmed by the returning officer** below.
Confirmed candidate withdraws by the deadline	A candidate who withdraws by the deadline (5:00 p.m., local time, on the closing day for nominations) will not appear on the ballot. They remain a candidate for political financing purposes and must fulfill all their reporting and financial obligations. See the section **Closing the Candidate's Campaign** above. If the candidate was endorsed by a registered party, the party can endorse a new candidate in the electoral district. By the close of nominations (2:00 p.m., local time), the party must submit an updated list of endorsed candidates, and the new candidate must submit their nomination paper.
Confirmed candidate tries to withdraw after the deadline	A candidate cannot withdraw after the deadline (5:00 p.m., local time, on the closing day for nominations). Even if they stop campaigning, they remain a candidate on the ballot and for political financing purposes. They must fulfill all their reporting and financial obligations after the election. See the section **Closing the Candidate's Campaign** above. If the candidate was endorsed by a registered party, the party cannot endorse a new candidate in their place.

Impact on a withdrawn candidate who was endorsed by a party

After withdrawing, a candidate who was endorsed by a registered party remains affiliated with the party for political financing purposes. This means the candidate:

- can still send transfers to the party or a registered association of the party
- can still receive transfers from the party or a registered association of the party
- must dispose of surplus funds after the election to the party or the registered association of the party in their electoral district

If the party endorsed a new candidate in the electoral district, the new candidate might use some property or services of the withdrawn candidate's campaign. See the next section for information on these transactions.

Impact on a new candidate—election expenses and existing resources

When a new candidate is confirmed by the returning officer to replace a withdrawn candidate, they have access to 100% of the election expenses limit for the electoral district.

Property or services used exclusively by the withdrawn candidate's campaign do not count toward the new candidate's election expenses limit.

If the new candidate's campaign uses property or services of the withdrawn candidate's campaign, it must report the related expenses (including design and installation costs, if any). There are two ways to report these transactions:

- **Sale and purchase:** The new candidate's campaign can pay the withdrawn candidate's campaign for the property or services and report an expense. The withdrawn candidate's campaign reports the incoming payment as an other cash inflow (it does not reduce the original expense).

  Election expenses paid through these purchases are eligible for a partial reimbursement from Elections Canada, if the campaign meets the criteria to receive a reimbursement (see Chapter 18, **Reimbursements and Subsidies)**.

- **Transfers:** The withdrawn candidate's campaign can transfer property or services to the registered party or a registered association, and the party or association can transfer the property or services to the new campaign. Property does not have to be physically moved, but transfers must be reported by all the entities involved.

  Election expenses incurred through these transfers will **not** be eligible for a partial reimbursement from Elections Canada, even if the campaign meets the criteria to receive a reimbursement. Only the campaign's **paid** expenses are eligible for reimbursement (see Chapter 18, **Reimbursements and Subsidies)**.

Note: Funds, property and services cannot be transferred directly between the candidates' campaigns. The campaigns can only transact directly if one is selling and the other is buying.

Example

Arnold, a candidate of Party ABC, withdraws from the election. Zaid is confirmed in his place. Arnold's campaign had mailed flyers at a cost of $7,500 and installed lawn signs with the party logo at a cost of $10,000. Zaid's campaign does not use the remaining flyers but decides to keep the lawn signs in place.

Zaid's official agent requests to buy the signs from Arnold's campaign. He receives an invoice for $10,000 from the campaign, along with a copy of the original supplier invoice. He reports an election expense of $10,000 and pays it from the campaign bank account. He does not report the flyers mailed by Arnold's campaign.

Arnold's official agent reports $17,500 in expenses and an other cash inflow of $10,000.

Prospective candidates who were not confirmed by the returning officer

A prospective candidate who was never confirmed by the local returning officer is never a candidate for political financing purposes. The campaign has no reporting or financial obligations under the *Canada Elections Act*.

If the campaign incurred debts and accepted contributions, it should pay its debts and return contributions where possible, but this is not regulated by Elections Canada.

In anticipation of the candidate being confirmed, the registered party or a registered association may have sent transfers to the campaign. The campaign can return the remaining funds, property or services from the transfers to the sender without it being a contribution.

3. Contributions

This chapter defines what is and is not a contribution, explains the rules for administering contributions and provides practical examples. It covers the following topics:

- *What is a contribution?*
- *What is commercial value?*
- *Who can contribute to whom and how much?*
- *Are paid leave, volunteer labour, sponsorship or advertising contributions?*
- *What are the rules for contribution receipts, anonymous contributions and ineligible contributions?*

What is a contribution?

A contribution is donated money (monetary contribution) or donated property or services (non-monetary contribution).

Monetary contribution	Non-monetary contribution
A monetary contribution is an amount of money provided that is not repayable. Monetary contributions include cash, cheques, money orders, credit card or debit card payments, and online payments (other than contributions of cryptocurrency).	The amount of a non-monetary contribution is the commercial value of a service (other than volunteer labour) or of property, or the use of property or money, to the extent that it is provided without charge or at less than commercial value. This includes contributions of cryptocurrency and forgone interest on loans.

What is commercial value?

Non-monetary contributions are recorded at commercial value. Commercial value, in relation to property or a service, is the lowest amount charged at the time that it was provided for the same kind and quantity of property or service, or for the same use of property or money, by:

- the person who provided the property or service (if the person who provided it is in that business), or
- another person who provides that property or service on a commercial basis in the area (if the person who provided the property or service is not in that business)

Note: If the commercial value of a non-monetary contribution is $200 or less, and it is from an individual not in that business, the contribution amount is deemed to be nil.

Examples

1. David, who is not in the business of renting office supplies, lends a photocopier to the campaign office for the duration of the campaign. The official agent has to determine the commercial value of this non-monetary contribution by checking with local suppliers to see how much they would charge for renting similar equipment for the same period. If that amount is greater than $200, a non-monetary contribution must be reported. If it is $200 or less, the contribution is deemed nil and does not have to be reported.
2. Paula, a self-employed individual in the business of providing information technology services, offers to set up the computers in the campaign office and does not charge for the service. This is a non-monetary contribution from Paula. The commercial value is equal to the lowest amount she normally charges for the same kind of service of similar scope.

Who can contribute?

Only individuals who are Canadian citizens or permanent residents of Canada can make a contribution to a registered party, a registered association, a candidate, a leadership contestant or a nomination contestant.

Contributions can be accepted from minors, but political entities should consider whether the person is contributing willingly and using their own property or money.

Any money that is used for the campaign out of the candidate's own funds is a contribution. The only exception is if the money is being used to pay personal expenses (see Chapter 10) or litigation expenses (see Chapter 12) and it is not deposited into the campaign bank account.

If the candidate obtains a loan from a financial institution for the purpose of making a contribution to their own campaign, the loan must be guaranteed by the personal property of the candidate.

Note: Corporations, trade unions, associations and groups cannot make contributions.

Limits on contributions, loans and loan guarantees to a candidate

This table displays the limits for candidates. The limits for all entities are available in Chapter 1, **Reference Tables and Timelines**.

Limits on contributions, loans and loan guarantees to a candidate

Political entity	2026 annual limit	Limit per election called between Jan. 1 and Dec. 31, 2026
In total to all the registered associations, nomination contestants and candidates of each registered party	$1,775*	n/a
To each independent or non-affiliated candidate	n/a	$1,775*

Notes

- Only individuals who are Canadian citizens or permanent residents can make contributions.
- The contribution limits apply to total contributions, the unpaid balance of loans made during the contribution period, and the amount of any loan guarantees made during the contribution period that an individual is still liable for.
- The sum of these three amounts cannot exceed the contribution limit at any time during the relevant contribution period.

There is an exception to the limits on contributions:

- A candidate is permitted to give a total of $5,000 in contributions, loans and loan guarantees to their campaign. A candidate is also permitted to give an additional $1,775* in total per year in contributions, loans and loan guarantees to other candidates, registered associations and nomination contestants of each party. (This includes contributions to the registered association in the candidate's electoral district and contributions to the candidate's own nomination campaign.)

*The limits will increase by $25 on January 1 in each subsequent year.

Examples

1. Indra makes a $1,000 monetary contribution to a candidate in March. The next month, she makes a non-monetary contribution with a commercial value of $775 to the same candidate. Indra has now reached the limit for contributions to all candidates, nomination contestants and registered associations of that registered party for that year.
2. Max decides to contribute $1,775 to the registered party he supports. In addition, he makes a $775 contribution to the party's registered association in his riding. When a federal election is called in the same year, he makes a $1,000 contribution to the candidate representing the party in his riding. With that, Max reaches the annual limit for contributions to the registered party as well as the annual limit for contributions to any combination of candidates, registered associations and nomination contestants of the registered party. He could still make a contribution to political entities of other registered parties.
3. Clara made a $1,775 contribution in her riding to the registered association of the party she supports. Later that year an election is called and Clara makes a $1,775 contribution to the candidate representing the party in her riding. The official agent of the candidate, however, is aware of the contribution made to the association and returns the cheque to Clara because, with the earlier contribution, she has reached her annual limit. No reporting is required because the contribution was not accepted (that is, it was not deposited into the campaign bank account).

   Note: It is important that financial agents of electoral district associations and nomination contestants, and official agents of candidates, communicate about contributions, loans and loan guarantees because the yearly contribution limit applies to the total amount of these.
4. Peter gave a $1,775 loan to a candidate in his riding early in the year. The full amount is still outstanding on December 31. Consequently, Peter could not have made another loan, contribution or loan guarantee that year to a candidate, registered association or nomination contestant of the same party. The sum of contributions, loans and loan guarantees cannot exceed the contribution limit at any time during the relevant contribution period.
5. Trudy is running as a candidate in an election and wants to contribute the maximum amount to support herself. She contributed $2,750 to her nomination campaign in the previous year. In the current year, she contributes $5,000 to her electoral campaign and $1,775 to the registered association in her riding. She also contributes $1,775 to the registered party. With this, Trudy reaches the contribution limit for her electoral campaign and the annual limit on contributions to the registered party and any combination of candidates, registered associations and nomination contestants of the registered party.

Note: These examples use the limits in effect for 2026.

Paid leave for a candidate is not a contribution

An employer can give an employee a paid leave of absence to allow the person to be a candidate. The paid leave is not a contribution.

Volunteer labour is not a contribution

What is volunteer labour?

Volunteer labour is any service provided free of charge by a person outside of their working hours, excluding a service provided by a self-employed person who normally charges for that service.

Volunteer labour is not a contribution.

Who is eligible to volunteer?

Any person can volunteer for a political entity, even if they are not a Canadian citizen or permanent resident.

But a self-employed person cannot volunteer a service they would normally charge for. That is a non-monetary contribution and not volunteer labour. The person would have to be an eligible contributor under the contribution rules and stay within their contribution limit.

People who work on-call or variable hours can volunteer for a political entity, as long as they are not self-employed in the field and their employer has not instructed them to work for the political entity while receiving standby pay or other compensation.

Volunteer labour cannot be provided by corporations, trade unions, associations or groups, though individual employees or members can independently choose to volunteer.

Note: To know whether a person is an employee or self-employed, ask if they receive a salary or wages, payroll deductions and a T4 slip from their employer or corporation at tax time. If they do, the person is an employee for the purpose of the *Canada Elections Act* and can volunteer in the same capacity as their line of business, outside their working hours.

Examples

1. Nana, who is employed as a teacher, offers to work for the candidate's campaign in the evenings, making phone calls to party members. This is volunteer labour and therefore is not a contribution.
2. Alex, a self-employed graphic designer, offers to design a flyer for the candidate free of charge. Because Alex is self-employed and normally charges for that service, the flyer design is not volunteer labour. The commercial value of the service has to be recorded as a non-monetary contribution. In this case, the commercial value is the lowest amount Alex normally charges for that service.
3. Beatrice is employed by a corporation and is paid to be on standby every weekend. During these hours, while waiting to be called by her employer, she works on the candidate's communications strategy for free. This is volunteer labour. However, if the corporation had instructed Beatrice to help the campaign while being paid, the services provided would be an ineligible contribution from the corporation.

Paying volunteers for part of their work

Volunteers can be paid for part of their work, but the paid work is not volunteer labour. An agreement must be in place before the work is performed. It can specify incentive- or performance-based terms of remuneration rather than a fixed rate.

Once an agreement is in place, the campaign is liable for the related expenses.

For work performed during the election period, compensation is almost always an election expense. Before the election period, it is occasionally an election expense. It is never an election expense after the election period. Please see **Campaign workers and related expenses** in Chapter 9, **Election Expenses**, for details on timing of work and expense reporting.

If the campaign gives monetary compensation (other than nominal gifts) to volunteers without a prior agreement being in place, it will be considered an inappropriate use of campaign funds that would need to be returned.

Candidates cannot pledge to pay their volunteers or pay an honorarium on condition that the campaign has sufficient funds after the election. This would constitute a gift rather than compensation and be subject to the $200 nominal gifts threshold (see the next section).

An invoice is required for payments of $50 and over, setting out the nature of the expense. Because compensation expenses can vary widely, it is advisable to also have a written agreement or other documentation about a volunteer's compensation to support all amounts being reported. Failure to adequately support the expenses may result in follow-up enquiries by Elections Canada auditors. In the absence of evidence, the payments may be considered an inappropriate use of campaign funds that would need to be returned.

Note: If the campaign pays its workers, it may have to issue T4 or T4A slips to them for income tax purposes. See the Canada Revenue Agency website for more information.

Examples

1. Sam works full-time as an administrative officer on the staff of a member of Parliament. When the member runs as a candidate in the next election, in order to volunteer for the campaign, Sam takes an unpaid leave of absence (or paid, if the leave was earned under regular terms of employment that do not specify leave for the purpose of helping a political entity). The candidate offers Sam a fixed amount of $1,000 for the hours he will work during the election period. The official agent puts this agreement in writing at the start of the campaign, and the amount is an election expense that has to be reported.
2. Suzanne is being paid to manage a candidate's social media accounts during the election period. Suzanne has signed an agreement that lists the tasks she will perform and her hourly wage. Often, when she has finished her paid work, Suzanne volunteers for the campaign. This is an acceptable combination of paid and volunteer work. The expenses incurred under the agreement are election expenses that have to be reported. The volunteer labour is not reported.
3. The official agent pledges to give Saul, a volunteer who works every day, $700 if the campaign has money left at the end of the election. If the official agent makes this payment, which was conditional on sufficient funds, it is not compensation but a gift that is subject to the $200 nominal gifts threshold. The payment over $200 is an inappropriate use of campaign funds that would need to be returned.

Nominal gifts and thank-you parties

The candidate's campaign can give each volunteer nominal gifts up to a total value of $200 and throw a thank-you party without this being considered compensation. The nominal gifts can be monetary, such as an honorarium, or non-monetary. The associated expenses are other electoral campaign expenses and are not subject to the election expenses limit or eligible for reimbursement.

If the campaign gives gifts to volunteers above the nominal gift threshold, it will be considered an inappropriate use of campaign funds that would need to be returned.

Keep in mind that capital assets valued over $200 that the campaign no longer needs cannot be given as gifts. They must be transferred to a specified political entity or sold as part of the surplus disposal.

Examples

1. After the election, the campaign holds a pizza party for its volunteers. They are each given a $50 travel bag and a $100 gift card in appreciation of their hard work. The cost of the gifts and thank-you party is an other electoral campaign expense not subject to the election expenses limit and not eligible for reimbursement.
2. The official agent decides to give a volunteer, Saul, $200 at the end of the election. This is an acceptable nominal gift (and is the maximum that Saul can receive in total gifts from the campaign). The $200 is an other electoral campaign expense that is not subject to the election expenses limit and not eligible for reimbursement.

OGI reference

For a detailed discussion of this topic, please refer to Elections Canada's interpretation note 2019-01, *Volunteer Labour*, on the Elections Canada website.

Sponsorship or advertising at a political event is a contribution

A transaction involving the receipt of money by a political entity in exchange for advertising or promotional opportunities directed at members or supporters of the political entity is not recognized as a commercial transaction. Any money received as part of such an arrangement is to be treated as a contribution that is subject to the contribution limit and eligibility rules.

Example

The candidate's campaign holds a golf tournament as a fundraiser. The campaign encourages individuals to sponsor a hole: for $200, they can have their names printed on a small sign attached to the flag pole. The full amount paid by each individual is a contribution to the candidate. The campaign does not ask corporations or unions to sponsor a hole because only individuals can make contributions.

Activities conducted by others in coordination with the candidate's campaign may be contributions

General rule

Whether outside or during an election, people or groups other than affiliated political entities (that is, third parties) will sometimes conduct activities that benefit a candidate's campaign. As a general rule, if the third party acts independently of the campaign, there is no contribution. Rather, the activity is an expense of the third party and is subject to all applicable rules.

However, if the campaign works with the third party, the third party activity may be a contribution.

If the third party directly provides goods or services to the candidate's campaign, this is clearly a contribution. As well, if an activity was coordinated with the campaign, the expense that the third party incurs for the activity may be a non-monetary contribution. Any such contribution will be subject to all the contribution rules, including the contribution limit and the prohibition on anyone other than an individual who is a Canadian citizen or permanent resident making a contribution.

Note: The following are indicators of what is and is not coordination that results in a contribution being made, but each situation is different and must be evaluated based on all relevant facts. As a best practice, campaigns should act independently of third parties to avoid accepting possibly illegal contributions.

The coordination of an activity that benefits the candidate's campaign may result in a contribution if the campaign did one or more of the following:

- requested or suggested that the third party undertake the activity
- was materially involved in decisions about the activity
- gave the third party information about the plans or needs of the campaign that influenced how the third party organized or undertook the activity

On their own, the following types of coordination do not result in a contribution:

- the third party publicly endorses the candidate
- the campaign gives the third party information about the candidate's policy positions
- the campaign gives the third party publicly available information
- the candidate and members of the third party attend the same event or invite one another to an event

Note: In cases where there was no coordination because the candidate's campaign was not aware of the activity, or did not act in a manner that would indicate that it accepted the contribution, a third party may nevertheless be contravening the prohibition against circumventing the contribution limits or the restrictions on the source of contributions. This would be the case, for example, if the third party assumed the costs related to soliciting contributions for a candidate or, as a supplier, provided an exclusive discount to the campaign without revealing that it was not available to others.

Participating in third party events

When a third party invites a candidate to an event during a pre-election or election period, and the invitation can reasonably be seen to have the purpose of promoting the candidate's election, the event is regulated.

An event is not regulated if:

- the invitee is a member of Parliament and their participation is reasonably tied to their parliamentary duties (in the pre-election period only, as Parliament is dissolved during an election period)
- the event is a debate or part of a series of near-identical events with competing candidates or leaders
- the candidate was invited for a clear purpose other than to promote them in the context of the election

A combination of the factors below may also suggest that an event is not regulated:

- the candidate plays a marginal role in the event, such as making brief remarks that are not central to the event
- the candidate was invited before they announced their intention to run for election
- the event is not partisan in nature, such as a charity event (keeping in mind that an issue-based event may still be partisan, depending on how the third party presents the issue)
- the organizer is not conducting any other activities that are regulated under the third party regime or that result in a contribution to the candidate
- the event and invitation list were planned before the election was called (outside the context of a fixed-date general election)

A regulated event will be either a third party partisan activity or a contribution. It is a contribution if:

- it is held on the candidate's initiative, or
- there is coordination with the candidate's campaign that suggests the third party is not acting independently

Basic communication between a third party and candidate's campaign about an event does not affect the third party's independence and does not amount to coordination. The third party can seek agreement about logistics (date, time and the candidate's topic), provided that these communications are not strategic discussions to maximize the benefit to the candidate's wider campaign. The third party can also inform the campaign about the venue, audiovisual equipment, other speakers and the audience.

Where an event is a potential contribution, if the third party is not an eligible contributor or is an individual who would exceed their contribution limit, they must be contracted as a supplier in advance and invoice the campaign for the amount that would otherwise be a contribution.

Examples

1. During the election period, a candidate requests to make a policy statement in a company's factory with employees standing in the background. The company agrees. As the event is being held on the candidate's behalf, it results in a potential contribution. The company must invoice the campaign for the commercial value of property and services it provided for the event so that it does not make an illegal contribution. That amount is also an election expense of the candidate. As the commercial value of using part of the factory floor as a meeting space is not ascertainable, it is not included in the calculation.
2. During the election period, a third party organization decides to hold an event to endorse a candidate. The third party and the campaign work together to arrange the time, place, speaking points and guest list. Given this coordination, the event is a potential contribution. The third party must invoice the candidate's campaign for the commercial value of property and services it provided for the event so that it does not make an illegal contribution. That amount is also an election expense of the candidate.
3. During the pre-election period, a candidate asks a third party corporation to use its internal resources to help recruit volunteers for an upcoming event. The third party must not agree to the request. Recruiting volunteers in this way would be a contribution to the candidate.

Note: Some situations that are not coordination may still be collusion during a pre-election period or election period, especially if they involve the sharing of information. See Chapter 16, **Interacting with Third Parties in the Pre-election and Election Periods**.

OGI reference

For a detailed discussion of this topic, please refer to Elections Canada's interpretation note 2021-01, *Participating in Third Party Campaign-Style Events During Pre-election and Election Periods*, on the Elections Canada website.

Accepting and recording contributions

Only the official agent can accept contributions to the candidate's campaign.

The tables below summarize some important points about accepting and recording contributions received in different scenarios.

Where a home address is required below, please note the following:

- A mailing address can be accepted if it is the address that the contributor regularly uses to receive mail for their household (for example, a general delivery address in a rural area).
- An address that is both the contributor's home and business address is valid as a home address.
- The campaign does not have to validate each address, but it should specifically request a home address from contributors. This will limit the issues that may need to be resolved when Elections Canada audits contributions.

Contribution range	What to keep in mind
$20 or less	• It can be accepted as an anonymous contribution. • The campaign should watch for unusual patterns in contributions of $20 or less that it receives. These contributions must not be used to circumvent an individual's limit or contributor eligibility rules.
Over $20 and up to $200	• The contributor's full first and last names must be recorded. Initials cannot be accepted. • A contribution receipt must be issued. • To issue a tax receipt, the official agent must also record the contributor's home address. A business address cannot be accepted in its place.
Over $200	• The contributor's full first and last names must be recorded. Initials cannot be accepted. • The contributor's home address must be recorded. A business address cannot be accepted in its place. • A contribution receipt must be issued.
Note: When contributions from an individual to a particular candidate reach a total of over $200 for the election, their name, partial address and contribution amounts disclosed in the financial return will be published on the Elections Canada website.	

Contribution method	What to keep in mind
E-transfer	• If only the contributor's name is available in the bank record, contact the individual for other required information.
Online payment service	• An online processing fee might apply. • The full contribution amount has to be recorded as a contribution, and the processing fee has to be recorded as an other electoral campaign expense. For example, if the campaign receives a $500 contribution through an online payment service and the net deposit to the campaign bank account is $490, the official agent has to record and issue a receipt for a contribution of $500 and record an other electoral campaign expense of $10.
Online crowdfunding service	• These services are treated the same way as online payment services. • All the general rules apply for contributor eligibility, contribution limits, recording contributor information and issuing receipts. • If only the contributor's name and email are provided by the crowdfunding service, contact the individual for other required information.
Untraceable instrument	• We recommend that campaigns only accept contributions made by way of a traceable instrument. • A campaign may wish to reject contributions made by money order, bank draft or prepaid credit card, unless it is confident of the contributor's identity and that the contributor has used their own funds.

Contribution source	What to keep in mind
Joint bank account (cheque)	• It is generally reported under the name of the individual who signed the cheque. • If the cheque is accompanied by written instructions signed by both account holders indicating how the contribution is to be allocated to the contributors, the contributions are to be reported in accordance with that agreement.
Joint bank account (credit card)	• Where a contribution is made by credit card, and the credit card balance will be paid from a joint bank account, the contribution is generally reported under the name of the cardholder. • A contribution can be made on the same credit card by a person who shares the joint bank account but is not the named cardholder. However, the campaign should get certification that the contributor is using their own funds (for example, by adding a checkbox with this certification to its online contribution system).
Partnership	• The partnership has to provide the following information in writing: – names and home addresses of each contributor – the voluntary nature of each contribution – who it is intended for – the amount of each contribution • The instructions must be signed and dated by each contributor. • Each contributing partner should reduce their next draw of income from the partnership by the amount of their contribution.
Unincorporated sole proprietor	• It must be recorded in the individual's name (not the business name), using the contributor's home address when an address is required.

Contribution timing and tax receipts	What to keep in mind
Contribution received before the candidate's nomination is confirmed by the returning officer	• It is not eligible for a tax receipt.
Contribution received after election day	• It is not eligible for a tax receipt, unless it was received within one month after election day and was in transit on election day.
Note: Official agents must issue tax receipts as they receive contributions and no later than one month after election day.	

Accepting contributions of cryptocurrency

A contribution of cryptocurrency is non-monetary and not eligible for a tax receipt.

The contribution amount is the commercial value of the cryptocurrency at the time that it was received. There are two ways to determine the commercial value:

- If the transfer passed through a payment processor (such as BitPay) that provided an exchange rate, use that rate.
- If the transfer did not go through a payment processor or no exchange rate was provided, use a reasonable rate on a major exchange platform (such as Coinbase) at the time closest to when the transfer was sent. The valuation must be readily ascertainable and verifiable.

A transaction in cryptocurrency will almost always involve a processing fee. The full amount sent by the individual is a contribution to the political entity, and the processing fee is an expense.

Political entities should set up a two-step process to identify contributors of over $20 and record transaction information from the blockchain so that contributions can be audited.

For contributions up to $200, if the contributor is not in the business of selling cryptocurrencies, the contribution amount is deemed nil. But the contributor must still be eligible under the contribution rules. Over $20, the campaign must keep a record of the contributor's name.

In all instances, campaigns should be mindful of the rules in the CEA against circumventing contribution rules and watch for unusual amounts or patterns in contributions that they receive.

OGI reference

For a detailed discussion of this topic, please refer to Elections Canada's interpretation note 2019-12, *Cryptocurrencies*, on the Elections Canada website.

Issuing contribution receipts

A receipt has to be issued for each monetary contribution over $20 or non-monetary contribution over $20 that is not deemed nil. Only the official agent can provide official receipts for contributions, including tax receipts.

Tax receipts can be issued only for monetary contributions received within a specified period. The period starts on the day the candidate's nomination is confirmed by the returning officer. It ends on the day that is one month after election day. Under Canada Revenue Agency rules, contributions received after election day must have been in transit on election day to be eligible for a tax receipt (see their information circular IC75-2R9).

Tax receipts have to be issued on prescribed forms, either paper or electronic.

Paper tax receipts are available from Elections Canada. It is important to keep in mind that if the official agent requests paper tax receipts, these must all be returned (copies of used pages, plus unused and cancelled receipts) to Elections Canada no later than one month after election day.

Alternatively, the official agent may use Elections Canada's Electronic Financial Return (EFR) software to issue all receipts. It is easy to use and makes paper tax receipts from Elections Canada unnecessary. EFR is free and can be accessed from the Political Entities Service Centre.

Example

Clara contributed $300 to Peter, who announced that he would be running as a candidate in the next election. Once Peter's nomination was confirmed, Clara made another contribution of $500. Clara will receive a tax receipt for $500, although the total amount she contributed was $800. She must receive an official receipt (not valid for tax purposes) for the other $300.

Determining the date a contribution is made

As most contribution limits apply per calendar year, the date a contribution is made is important. It is also important for reporting purposes because this same date will be used as the “date received” in the candidate’s return.

The date a contribution is made is generally the date the contribution is in the hands of the official agent. There are exceptions for contributions made by regular mail, by post-dated cheque and electronically.

How contribution is made	Date contribution is made
In person	The date the contribution is in the hands of the candidate’s official agent.
By regular mail	The date of the postmark on the envelope. If the postmark is not legible, the contribution is made on the date the official agent receives the mail. The campaign should keep the stamped envelope as part of its records.
Post-dated cheque by any means	The date on the cheque.
Electronically (e-transfer, credit card, PayPal, etc.)	The date the contributor initiates the transaction. If the transaction is post-dated, the contribution is made on the date specified by the contributor.

Examples

1. On December 23, 2025, Lucy goes to the campaign office and gives a cheque in the amount of $300, dated for the previous day. The official agent deposits the cheque on January 10, 2026. The contribution is made on December 23, 2025. The official agent issues a receipt for 2025, and the amount counts toward Lucy’s 2025 contribution limit.
2. Hassim makes an e-transfer to the candidate’s campaign on December 23, 2025, but the official agent does not process the amount until January 10, 2026. The contribution is made on December 23, 2025. The official agent issues a receipt for 2025, and the amount counts toward Hassim’s 2025 contribution limit.
3. The official agent receives a cheque from Janelle in the mail on January 5, 2026. The cheque is dated December 28, 2025, and the postmark on the envelope is December 30, 2025. The contribution is made on December 30, 2025. The official agent issues a receipt for 2025, and the amount counts toward Janelle’s 2025 contribution limit.
4. The official agent receives a cheque from Andrew during the election period and deposits it in the campaign bank account. A few days later, when checking the account online, the official agent notices that the bank has charged the account a fee because the cheque did not have sufficient funds. No contribution has been made and the bank charge is an other electoral campaign expense. If Andrew issues a new cheque later, the contribution is made on the date associated with the new contribution.

Recording anonymous contributions

If anonymous contributions of $20 or less are collected during an event related to the campaign, the official agent has to record:

- a description of the function at which the contributions were collected
- the date of the function
- the approximate number of people at the function
- the total amount of anonymous contributions accepted

Anonymous contributions of $20 or less may also be received outside the context of a particular function. In that case, the official agent has to keep track of the total amount collected plus the number of contributors.

Example

Campaign volunteers organize a wine and cheese event one evening and invite local residents. Approximately 40 people show up. During the evening, one of the organizers passes a basket around to collect cash contributions from the attendees. She informs the guests about the contribution rules: a maximum of $20 can be accepted from any one individual as an anonymous cash contribution. At the end of the evening there is $326 in the basket.

The organizer remits the contributions to the official agent after the event, along with the following details: a description and the date of the event, the approximate number of people who attended (40), and the amount collected in anonymous contributions ($326). The official agent records the event details, deposits the amount into the campaign bank account and reports the contributions in the campaign return.

Remitting anonymous contributions that cannot be accepted

If the campaign receives a contribution that is:

- over $20 and the name of the contributor is not known, or
- over $200 and the name and home address of the contributor are not known

the official agent has to send the ineligible amount (that is, the amount over $20 or $200) without delay to Elections Canada.

Contributions can be remitted to Elections Canada by cheque payable to the Receiver General for Canada (by mail to 30 Victoria Street, Gatineau, Quebec, K1A 0M6) or by bank transfer. To send a bank transfer, contact Elections Canada's Political Entities Support Network for account information and instructions.

Ineligible contributions

The official agent is responsible for ensuring that contributions are in accordance with the rules set out in the *Canada Elections Act*.

The following contributions are ineligible:

- cash contributions over $20
- contributions from corporations, trade unions, associations and groups
- contributions that exceed the limit
- indirect contributions (no individual can make a contribution that comes from the money, property or services of another person or entity)
- contributions from a person who is not a Canadian citizen or a permanent resident
- contributions an individual makes as part of an agreement to sell goods or services, directly or indirectly, to a registered party or a candidate (for example, a candidate cannot agree to buy campaign signs from a local dealer in exchange for a contribution)

Returning ineligible or non-compliant contributions

The official agent must not accept a contribution that exceeds the limit and should not accept any other type of ineligible contribution.

The official agent has to return or remit a contribution (or the excess amount of an over-the-limit contribution) within 30 days of becoming aware that:

- it is ineligible, or
- it was received as part of a regulated fundraising event for which the publication or reporting requirements were not complied with

An ineligible or non-compliant contribution must be returned to the contributor or remitted to Elections Canada, based on whether or not it was used. If the contribution is unused, it is returned to the contributor. If it was used or is impossible to return, it is remitted to Elections Canada.

A monetary contribution is considered used if the campaign bank account balance fell below the ineligible amount at any time after the contribution was deposited into the bank account.

Contributions can be remitted to Elections Canada by cheque payable to the Receiver General for Canada (by mail to 30 Victoria Street, Gatineau, Quebec, K1A 0M6) or by bank transfer. To send a bank transfer, contact Elections Canada's Political Entities Support Network for account information and instructions.

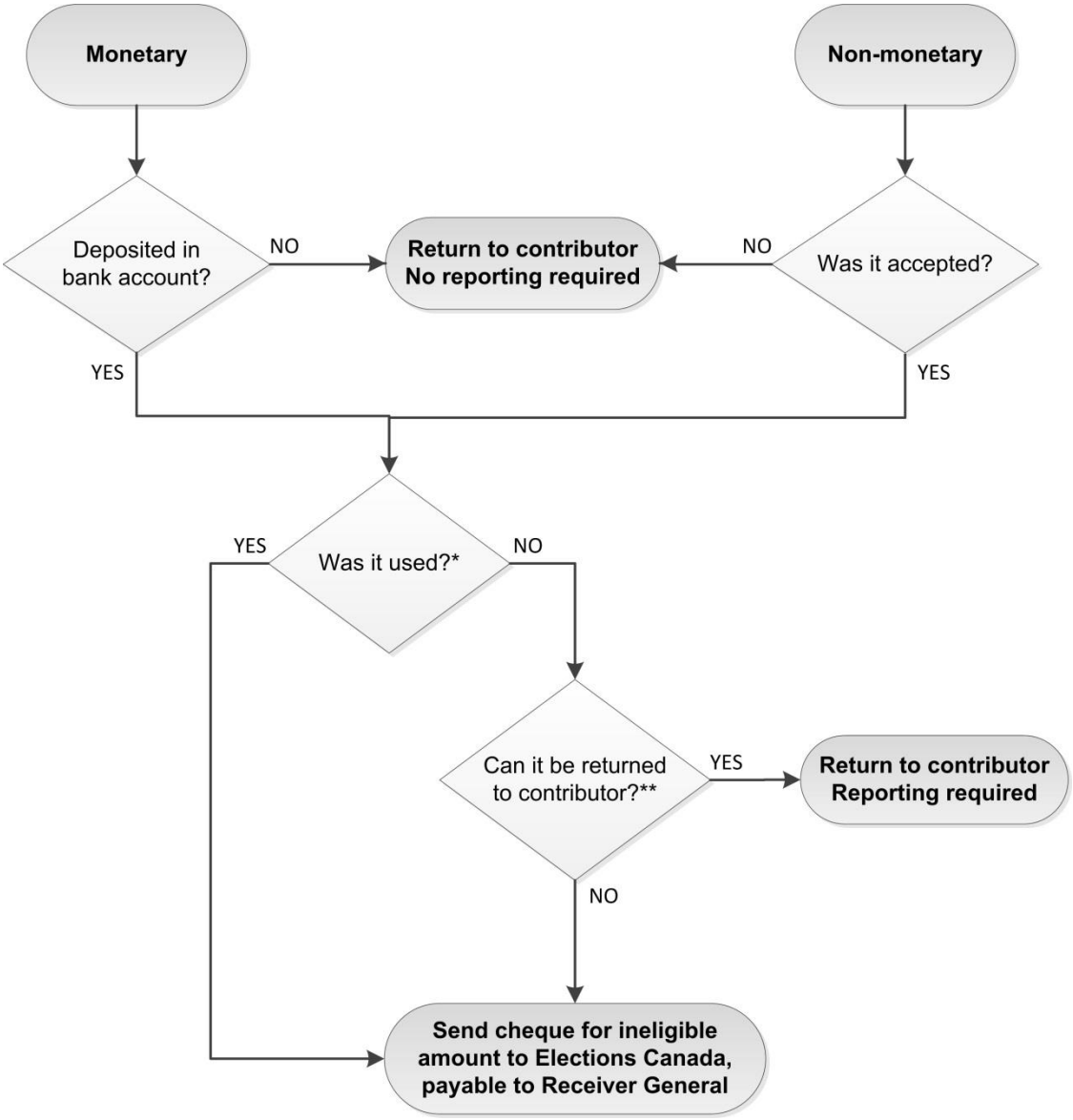
Flowchart 1 explains how to administer ineligible or non-compliant contributions in different scenarios.

Examples

1. The official agent deposits a cheque for $975 from a contributor. When he enters the contribution in the books, he notices that the same person has already contributed $1,000 to the candidate's campaign. Within 30 days, assuming the money has not been spent, the official agent has to issue a cheque for the excess amount, $200, and send it to the contributor. He records a returned contribution of $200.
2. The official agent receives a cheque for $2,000 from a contributor. As this is obviously an over-contribution, the official agent cannot deposit the cheque. She sends it back to the contributor uncashed. No reporting is required because the contribution was not accepted (that is, it was not deposited into the campaign bank account).
3. An individual makes a non-monetary contribution to the campaign by offering the use of office space. The official agent later realizes that the commercial value of renting the same office is $2,000, which is higher than the contribution limit. The office has been used during the campaign, so he sends a cheque for the excess amount of $225 to Elections Canada, payable to the Receiver General for Canada. He records a contribution of $1,775, a returned contribution of $225 and an election expense of $2,000.
4. The official agent receives a notice from Elections Canada a couple of months after election day. It states that a person who contributed $1,000 to both the registered association and the candidate exceeded the annual limit by $225 with the contribution to the candidate. Since the deposit date of the contribution, the campaign bank account balance had fallen below the ineligible amount of $225 and the funds were therefore used. The official agent must remit $225 within 30 days of becoming aware of the contravention. To obtain funds, she could organize a fundraising event or request that the registered association or the party repay the $225 on the candidate's behalf. Once the money is available, the official agent sends a cheque for the excess amount to Elections Canada, payable to the Receiver General for Canada. She records a returned contribution of $225.

Note: These examples use the limits in effect for 2026.

Flowchart 1: Returning ineligible or non-compliant contributions



*A monetary contribution was used if the campaign bank account balance fell below the ineligible amount at any time after the contribution was deposited into the bank account.

**For example, the contributor's address is known and there are no obstacles to prevent the return.

4. Loans

This chapter discusses eligible sources of loans and how different loans and interest are reported. It covers the following topics:

- *Getting a loan*
- *Types of loans*
- *Loan interest*
- *Repaying a loan*

Getting a loan

Loans are used as a source of financing. Both the candidate and the official agent have to manage campaign finances properly to ensure that all loans are repaid.

A candidate's campaign may receive loans from either a financial institution or an individual who is a Canadian citizen or permanent resident. Candidates may also receive loans from their registered party or a registered association of their registered party. Loans from any other person or entity are not permitted.

A written loan agreement must accompany all loans.

Loans from financial institutions

There is no limit to the amount a campaign can borrow from a financial institution. Note however that if the financial institution requires a loan guarantee, only the registered party, a registered association of the party, or individuals who are Canadian citizens or permanent residents can guarantee the loan. The amount an individual guarantees is subject to the individual's contribution limit.

If the loan does not go straight from the financial institution to the campaign bank account, but instead goes through the candidate or another individual as an intermediary, this is not a loan from the financial institution. It is a loan from the candidate or other individual. See **Loans from individuals** below.

Note: A financial institution must charge a fair market rate of interest on loans made to candidates. Any forgone interest resulting from the financial institution charging a lower interest rate would constitute a non-monetary contribution from an ineligible contributor.

Example

The campaign is planning to borrow $17,750 and the bank requires a guarantor for the loan. Because guarantees from individuals are subject to the contribution limit, the campaign needs at least 10 individuals to guarantee the requested amount. Each guarantor is limited to guaranteeing $1,775 of the total loan amount. Alternatively, the candidate's registered party or a registered association of the same party may guarantee the whole amount.

Note: This example uses the limits in effect for 2026.

Loans from the registered party or the registered association

There is no limit to the amount a campaign can borrow from the registered party or from a registered association of the party. The registered party or a registered association of the party can also guarantee loans obtained from financial institutions. There is no limit to the amount the registered party or a registered association of the party can guarantee.

Loans from individuals

An individual can lend money to a campaign as long as the total of the individual's contributions, the unpaid balance of the loan and the amount of any outstanding loan guarantees made that year does not at any time exceed the contribution limit in the calendar year that the loan was made.

If an individual (including the candidate) obtains a personal loan from a financial institution and lends those funds to the campaign, the lender is the individual and not the financial institution. The loan amount would be subject to the individual's contribution limit. When the candidate takes out a loan to fund their campaign, the original personal loan from the financial institution must be guaranteed by their personal property.

Note: An individual cannot use the money, property or services of another person or entity to make a loan to a candidate, if the other person or entity provided those resources to make the loan possible.

Example

Khaled made a $775 contribution to Christine's campaign. In addition, he takes out a $1,000 personal loan from his bank and lends it to the campaign. With that, Khaled has reached the annual limit for contributions to any combination of candidates, registered associations and nomination contestants of the registered party.

Note: This example uses the limits in effect for 2026.

Types of loans

Term loan

A term loan is repaid in regular payments over a set period. It may be either a fixed rate loan, allowing the borrower to lock in at a specific interest rate, or it may be a variable rate loan, where the interest rate fluctuates over time. The term should end no later than three years after election day.

Demand loan

A demand loan is a loan with no specific payment deadline. It is due whenever the lender demands to be repaid. We recommend that the written loan agreement for a demand loan include a maximum term for the repayment that ends no later than three years after election day.

Overdraft protection and line of credit

When the campaign uses overdraft protection or a line of credit, it is reported as a loan. If the financial institution requires a guarantee, only the registered party, a registered association of the party, or individuals who are Canadian citizens or permanent residents can guarantee the overdraft or line of credit. The amount an individual guarantees is subject to the individual's contribution limit.

For an overdraft or line of credit, the official agent has to report the following information:

- the amount of the loan
- the name and address of the financial institution
- the interest rate charged
- the full name and address of any guarantors and the amounts they have guaranteed
- for a line of credit where funds were transferred into the bank account before being used, the dates and amounts of any payments of principal and interest
- the unpaid balance at the end of each calendar year and as of the date of the return

The amount of the loan is calculated as follows:

- for an overdraft, it is the maximum amount overdrawn
- for a line of credit where funds were transferred into the bank account before being used, it is the sum of all transfers to the bank account
- for a line of credit where funds were paid directly to the supplier, it is the maximum amount drawn (and this is reported as an overdraft rather than a line of credit)

Example

The campaign bank account has overdraft protection of $1,000. The account goes into overdraft by $200 and the official agent pays back $100 within the same day. Later on that day, the official agent withdraws another $400 from the same account, bringing the highest amount overdrawn during the campaign to $500. The overdraft amount to be reported is $500.

Loan interest

Interest incurred on loans is an electoral campaign expense, whether it is paid or accrued.

Interest incurred during the election period is an election expense, while interest incurred before or after the election period is an other electoral campaign expense.

If the interest rate on a loan from an individual is lower than the market interest rate, the official agent will need to record the forgone interest as a non-monetary contribution from the individual.

Note: If the loan is from an individual who is not in the business of lending money and the forgone interest on the loan is $200 or less, the non-monetary contribution is deemed to be nil.

Repaying a loan

Loan repayments may be made any time up to 36 months after election day. Authorization is not required from Elections Canada or a judge before making these payments.

See Chapter 19, **Managing Unpaid Claims and Loans**.

Note: Loan repayments have to be reported for all types of loans except overdraft protection and lines of credit used to pay suppliers directly.

5. Transfers

This chapter explains the rules and procedures for accepting and sending transfers. It covers the following topics:

- *What is a transfer?*
- *What cannot be transferred?*
- *Administering transfers sent to and by the campaign*
- *Irregular transfers*
- *Rules for independent candidates*

What is a transfer?

A transfer is a provision of funds, property or services between specified political entities of the same political affiliation. Where specifically permitted under the *Canada Elections Act*, a transfer is not considered to be a contribution, and contribution rules therefore do not apply.

Monetary transfer	Non-monetary transfer
A monetary transfer is a transfer of funds.	A non-monetary transfer is a transfer of property or services. The amount of a non-monetary transfer is the commercial value of the property or service. This includes forgone interest on loans (if the registered party or a registered association gives the campaign an interest-free loan or charges interest below the fair market rate). Unlike non-monetary contributions from individuals not in the business of providing that property or service, a non-monetary transfer has to be reported even if its commercial value is $200 or less.

Transfers are permitted only between related political entities (registered party, electoral district association, candidate and leadership or nomination contestant) of the same political affiliation.

However, not all types of entities are authorized to provide all types of transfers. For a quick reference guide to eligible and ineligible transfers, see the **Transfers—types and rules** table in Chapter 1, **Reference Tables and Timelines**.

Note: If an invoice requiring payment is prepared by one political entity and sent to its related political entity, together with the original supplier invoice representing the commercial value of the goods or services provided, this is not a transfer but a sale of goods or services from one entity to another.

Transfers of expenses are prohibited

It is important to differentiate between the candidate's electoral campaign expenses and the expenses of the candidate's registered party. The *Canada Elections Act* specifies separate expenses limits for the registered party and each of its candidates. The Act prohibits the transfer of expenses without accompanying property or services. Each entity has to report the expenses it incurred for property and services it used during the electoral campaign.

Transfers sent to the candidate's campaign

The following transfers may be accepted by the candidate's campaign:

- property, services or funds from the registered party or any registered association of the registered party
- funds from a nomination contestant who participated in the nomination contest in the same electoral district, including funds from the candidate's own nomination campaign

Note: Transfers may not be accepted from provincial parties or electoral district associations of provincial parties. Transfers from a registered provincial division of a federal registered party are considered transfers from the registered party.

Transfers before an election

The registered party or registered association may transfer funds, property or services to the candidate before the election is called provided the following conditions are met:

- the candidate has appointed an official agent
- in the case of monetary transfers, the official agent has opened a campaign bank account

Transfers after an election

No registered party, registered association or nomination contestant may transfer funds to a candidate after election day, except to pay claims or loans related to the candidate's electoral campaign.

Therefore, it is important to verify whether a transfer is needed before accepting it.

Transfers sent by the candidate's campaign

The following transfers may be sent by the candidate's campaign:

- property, services or funds to their own nomination contestant campaign for the same election
- property, services or funds to a registered electoral district association of the same party or to the registered party

Examples

1. Clara won a nomination contest and has started her election campaign. Her official agent transfers funds to Clara's earlier nomination campaign to pay some outstanding nomination campaign expenses.
2. The candidate's campaign purchases 1,000 signs for the election. During the election period, 900 signs are installed. After election day, 100 never-installed signs and 750 recovered signs are transferred to the registered association. The commercial value of the 850 transferred signs is calculated, and the amount is reported as a transfer to the association.

Irregular transfers

The *Canada Elections Act* specifies the types of transfers that are permitted and not treated as contributions. Elections Canada refers to non-permitted transfers of funds, property or services as "irregular transfers."

When the candidate's campaign sends or accepts an irregular transfer, the consequences will depend on the sender, recipient and transfer type. In some cases, irregular transfers will be treated as contributions; in other cases, they will be dealt with according to other rules in the Act.

The tables below explain the consequences for irregular transfers between affiliated political entities only.

Irregular transfers sent by the candidate's campaign

Recipient of irregular transfer sent by candidate	Transfer type	Consequence
Candidate, other than own campaign following superseded or cancelled election	Monetary Non-monetary, until election day	Improper surplus disposal with offence for sender; not a contribution
Candidate, other than own campaign following superseded or cancelled election	Non-monetary, after election day	If capital asset, improper surplus disposal with offence for sender; not a contribution*
Nomination contestant, other than own campaign for same election	Any	Illegal contribution**
Leadership contestant	Any	Illegal contribution**

*Remaining non-capital assets or services can be provided to another candidate, but they must either be sold to the campaign or contributed by the candidate as a personal non-monetary contribution.

**If the transfer is non-monetary and the candidate offered it equally to all contestants, it is not a contribution. It may be an improper surplus disposal.

Example

During an election period, a candidate's campaign sends funds to another candidate's campaign of the same party in an adjacent riding. This is not an allowable transfer, though it could have been accomplished legally by using the registered party or a registered association as an intermediary. The transaction results in an improper surplus disposal that will need to be corrected during or after the election.

Irregular transfers sent to the candidate's campaign

Sender of irregular transfer accepted by candidate	Transfer type	Consequence
Nomination contestant in same electoral district	Monetary, after election day other than to pay claims	Prohibited transfer with offence for sender; not a contribution
Nomination contestant in other electoral district Leadership contestant	Monetary	Improper surplus disposal with offence for sender; not a contribution
Nomination contestant Leadership contestant	Non-monetary	If capital asset, improper surplus disposal with offence for sender; not a contribution*
Candidate, other than to own campaign following superseded election	Monetary Non-monetary, until election day	Improper surplus disposal with offence for sender; not a contribution
Candidate, other than to own campaign following superseded election	Non-monetary, after election day*	If capital asset, improper surplus disposal with offence for sender; not a contribution*

*Remaining non-capital assets or services can be provided to the candidate, but they must either be sold to the campaign or contributed by the contestant or other candidate as a personal non-monetary contribution.

Example

Portia is a candidate. Her electoral campaign accepts a video from her earlier nomination campaign to reuse in the election period. This is not an allowable transfer. Portia's electoral campaign must buy the video from the nomination campaign at its commercial value or accept the video as a personal non-monetary contribution from Portia (if she stays within the $5,000 limit on contributions to her own electoral campaign).

OGI reference

For a detailed discussion of this topic, please refer to Elections Canada's interpretation note 2022-02, *Irregular Transfers Between Affiliated Political Entities*, on the Elections Canada website.

Independent candidates

An independent or non-affiliated candidate may not send or receive any transfers. Any property, services or funds received by an independent or non-affiliated candidate, other than to pay personal expenses (see Chapter 10) or litigation expenses (see Chapter 12), are governed by the rules for contributions and loans.

6. Other Cash Inflows

This chapter explains how to report cash inflows to the campaign bank account other than contributions, loans and transfers. It covers the following topics:

- *Non-contribution portion of fundraising revenues*
- *Bank interest*
- *Refunds from suppliers*
- *Returned portion of advances*
- *Proceeds from the sale of assets*
- *Initial reimbursement of expenses*

Note: All monies flowing through the campaign bank account have to be reported.

Inflow type	Description	Example
Non-contribution portion of fundraising revenues	The inflows for fundraising activities such as ticketed events, auctions and the sale of branded goods often consist of two parts: • the contribution portion, and • the other inflow, which is the difference between the selling price and the contribution	John Smith holds a ticketed fundraiser in support of his campaign. The ticket price for the fundraiser is $200, and the fair market value of the benefit received is $75. The contribution made by each ticket purchaser is $125. The amount to be recorded as other inflow is the fair market value of the benefit received—that is, $75.
Bank interest	Interest earned on the campaign bank account is other inflow.	At the end of the month, the bank deposits $1.50 of interest into the campaign bank account. The official agent has to record this amount as other inflow.
Refunds from suppliers	If a refund is received from suppliers, the refunded amount is other inflow. The refunded amount may also need to be offset from the original election expense or other expense, and classified as an amount not included in election expenses since it is not an expense subject to the limit.	The official agent purchases 20 reams of paper for use in the campaign office, at a total cost of $60. Near the end of the campaign, the official agent returns 5 unused reams of paper and receives a $15 refund from the supplier. The official agent has to record this amount as other inflow. The $15 is also offset from the original expense in the expenses section and classified as an amount not included in election expenses.

Inflow type	Description	Example
Returned portion of advances	If the campaign advanced funds for petty cash, travel or other expenses, the unused returned portions are other inflows.	The official agent gives $200 to an authorized person for travel expenses. At the end of the campaign, there is $50 left over and the official agent deposits this amount into the campaign bank account. The official agent records the $50 as other inflow.
Proceeds from the sale of assets	If the campaign sells any of its assets, the amount received is other inflow. The sale proceeds do not reduce the commercial value of the asset, which is the lower of the purchase price or the cost to rent a similar asset.	At the beginning of the campaign, the official agent purchases two brand new computers, at a cost of $2,000. After election day, the official agent sells the two computers for the amount of $1,500. This amount is recorded as other inflow.
Initial reimbursement of expenses	If applicable, the initial reimbursement of paid election expenses and certain other expenses received from Elections Canada is other inflow.	The candidate received more than 10% of the valid votes cast. Later, the campaign receives the first installment of the reimbursement, which is 15% of the election expenses limit. The official agent has to record the reimbursement as other inflow.

7. Fundraising

This chapter explains what portion of an amount given during a fundraising activity is a contribution and clarifies when fundraising expenses are election expenses. It covers the following topics:

- *Determining the contribution amount when contributors receive a benefit*
- *Fundraising expenses*
- *Regulated fundraising events*
- *Typical fundraising activities (sale of branded goods, auctions, ticketed events, non-ticketed events and draws)*

Determining the contribution amount when contributors receive a benefit

If a candidate's campaign receives funds, property or services from a contributor and gives them a benefit in return, is there a contribution?

When a contributor receives a benefit, there is often still a contribution to report, but the contribution amount may be only a portion of the full amount given. The general rule is to deduct the value of the benefit from the amount given to arrive at the contribution amount. For example: $100 amount given – $25 value of benefit = $75 contribution.

However, there are other factors to consider, as explained below. It is possible that the full amount given will be a contribution.

Are commercial transactions also subject to the fundraising rules?

No, the fundraising and contribution rules do not apply to commercial transactions. These are transactions that take place outside of a political context, where the political entity is equivalent to any participant in the market and the buyer pays no more than the value of the item. An example is a campaign that sells assets at a retail market price after an election.

OGI reference
For a detailed discussion of this topic, please refer to Elections Canada's interpretation note 2017-06, *Contributions and Commercial Transactions*, on the Elections Canada website.

What is considered a benefit?

A benefit could be property (for example, a T-shirt or dinner), the use of property, services or another benefit that a contributor receives in exchange for their contribution. It may be received immediately or promised for the future.

How is the value of a benefit determined?

There may be more than one acceptable way to determine the value of a benefit, depending on the type of fundraising activity. For example, the value may be the campaign's actual cost for the property or service, its commercial value (when originally received as a contribution or transfer), its appraisal value or its price in the retail market. By retail market, we mean an open and unrestricted market, where buyers are not influenced by political considerations.

For ticketed fundraising events, benefits must be valued in a specific way. It is described in the **Typical fundraising activities** section below, along with the most practical ways to value the benefit for other fundraising activities.

What if the benefit has no ascertainable value?

If a campaign provides a benefit whose value cannot be reasonably ascertained, there is no amount to deduct. The full amount given is a contribution.

What if the benefit is access to a politician?

If the benefit is access to a politician or other political actor, the full amount given is a contribution, even if the campaign has established a value for access. Such a payment is usually made to show partisan support and to buy influence or goodwill. It is therefore subject to the contribution rules.

What if the benefit is not significant (below the nominal threshold)?

Often, the value of the benefit provided to a contributor is not significant. The benefit is provided to thank the contributor and may also serve to promote the campaign. When the value of a benefit is not significant (for example, a campaign pin received in exchange for a large contribution), it is usually ignored and the full amount given is a contribution. This simplifies reporting because it does not require a benefit to be deducted.

To know whether a benefit is significant, it must be checked against the "nominal threshold" (or *de minimis* threshold). A benefit is significant only if its value exceeds 10% of the amount given or $75, whichever is less. If the contributor receives multiple small benefits, their values are added together to determine whether the overall benefit is significant.

The nominal threshold does not apply to:

- cash or near-cash items, such as gift certificates
- benefits that are the object of a ticketed fundraising event, such as the meal at a ticketed fundraising dinner

Those benefits are never considered to be nominal; their value is always deducted.

The use of the nominal threshold to decide whether a benefit is significant aligns with the Canada Revenue Agency's guidance.

Examples

1. In exchange for making a $40 contribution, contributors receive a T-shirt with the candidate's campaign logo. The value of the T-shirt is $10. In this case, since the value of the T-shirt exceeds 10% of the amount given, $10 is deducted from the amount given. The contribution is $30.
2. Contributors who make a $100 contribution receive a keychain with the candidate's campaign logo. The value of the keychain is $5. In this case, since the value of the keychain does not exceed the lesser of 10% of the amount given and $75, no benefit is deducted from the amount given. The contribution is $100.
3. Contributors who make a $100 contribution receive a $5 gift card. Even though the value of the gift card is less than 10% of the amount given, gift cards are never considered to be nominal. The $5 value is deducted from the amount given, and the contribution is $95.

Note: In examples 1 and 2, there may be different ways to calculate the value of the benefit, depending on the type of fundraising activity. See the **Typical fundraising activities** section below for more information.

What is different when calculating the eligible amount of a contribution to issue a tax receipt?

There are some unavoidable differences in how the Canada Revenue Agency requires the eligible amount of a contribution to be calculated for tax credit purposes compared with how a contribution is calculated for political financing purposes. The differences are the following:

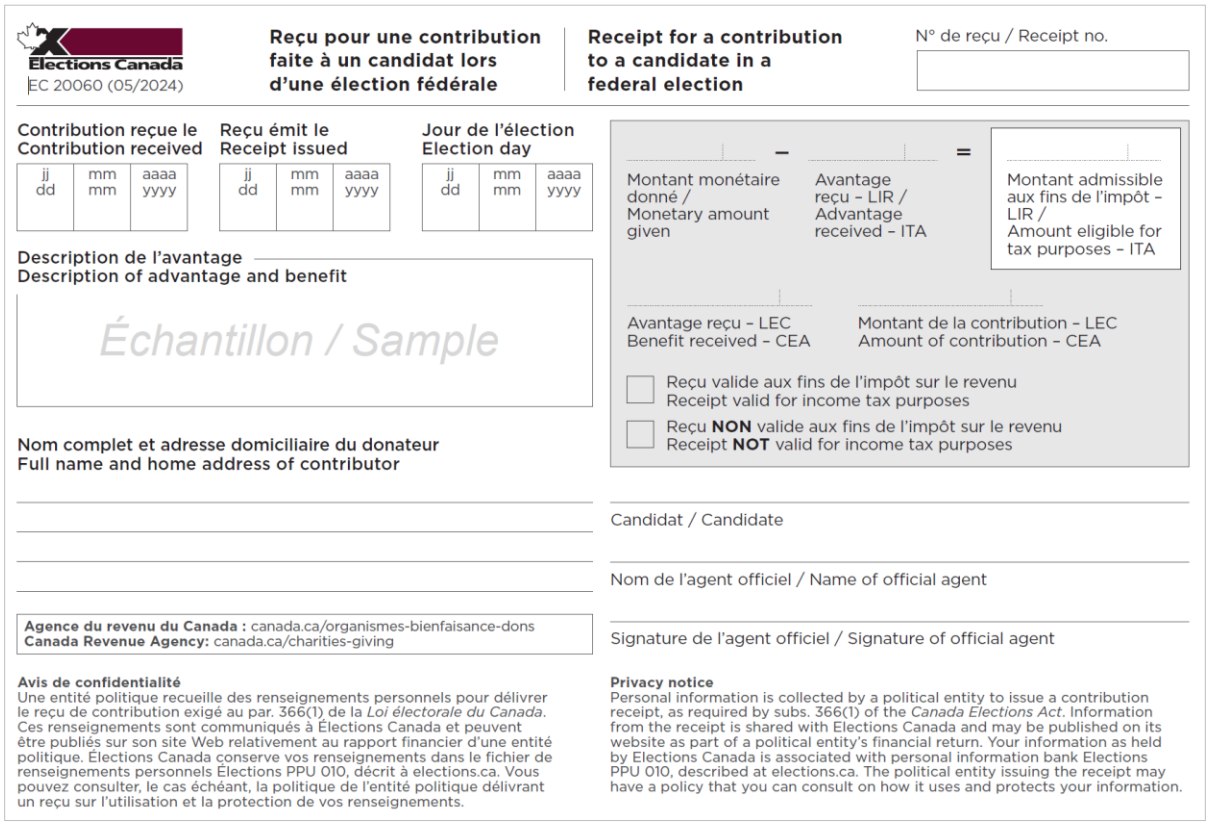
- A candidate's campaign may have to deduct a set of "advantages" that is different from the "benefits" used to calculate a contribution for political financing purposes.
- The value of the "advantage" for tax credit purposes may be different from the value of the "benefit" for political financing purposes, even if it is the same property or service.
- A contribution under the *Canada Elections Act* will not always be eligible for a tax credit under the *Income Tax Act* (for example, if the advantage has no ascertainable value).

References to Canada Revenue Agency guidance on calculating the eligible amount of a contribution are included in the **Typical fundraising activities** section below.

What is the effect of these differences when issuing a tax receipt?

To issue an official receipt that is valid for both political financing and tax credit purposes, a candidate's campaign must calculate and report up to four amounts:

- the benefit amount for political financing purposes
- the contribution amount for political financing purposes
- the advantage amount for tax credit purposes
- the eligible amount of the contribution for tax credit purposes



Elections Canada
EC 20060 (05/2024)

Reçu pour une contribution faite à un candidat lors d'une élection fédérale

Receipt for a contribution to a candidate in a federal election

N° de reçu / Receipt no.

Contribution reçue le / Contribution received (jj dd / mm mm / aaaa yyyy)

Reçu émit le / Receipt issued (jj dd / mm mm / aaaa yyyy)

Jour de l'élection / Election day (jj dd / mm mm / aaaa yyyy)

Montant monétaire donné / Monetary amount given – Avantage reçu – LIR / Advantage received – ITA = Montant admissible aux fins de l'impôt – LIR / Amount eligible for tax purposes – ITA

Description de l'avantage / Description of advantage and benefit

Échantillon / Sample

Avantage reçu – LEC / Benefit received – CEA

Montant de la contribution – LEC / Amount of contribution – CEA

☐ Reçu valide aux fins de l'impôt sur le revenu / Receipt valid for income tax purposes

☐ Reçu **NON** valide aux fins de l'impôt sur le revenu / Receipt **NOT** valid for income tax purposes

Nom complet et adresse domiciliaire du donateur / Full name and home address of contributor

Candidat / Candidate

Nom de l'agent officiel / Name of official agent

Signature de l'agent officiel / Signature of official agent

Agence du revenu du Canada : canada.ca/organismes-bienfaisance-dons
Canada Revenue Agency: canada.ca/charities-giving

Avis de confidentialité
Une entité politique recueille des renseignements personnels pour délivrer le reçu de contribution exigé au par. 366(1) de la *Loi électorale du Canada*. Ces renseignements sont communiqués à Élections Canada et peuvent être publiés sur son site Web relativement au rapport financier d'une entité politique. Élections Canada conserve vos renseignements dans le fichier de renseignements personnels Élections PPU 010, décrit à elections.ca. Vous pouvez consulter, le cas échéant, la politique de l'entité politique délivrant un reçu sur l'utilisation et la protection de vos renseignements.

Privacy notice
Personal information is collected by a political entity to issue a contribution receipt, as required by subs. 366(1) of the *Canada Elections Act*. Information from the receipt is shared with Elections Canada and may be published on its website as part of a political entity's financial return. Your information as held by Elections Canada is associated with personal information bank Elections PPU 010, described at elections.ca. The political entity issuing the receipt may have a policy that you can consult on how it uses and protects your information.

OGI reference
For a detailed discussion of this topic, please refer to Elections Canada's interpretation note 2024-03, *Fundraising*, on the Elections Canada website.

Fundraising expenses

Are any fundraising expenses excluded from election expenses?

Even though fundraising helps to promote candidates, some expenses for property or services that are used to raise funds during the election period are excluded from election expenses. They are:

- contribution processing fees
- expenses for a fundraising activity, other than expenses for advertising or promotional material or expenses for a non-ticketed fundraising event

Although the above expenses are not election expenses, they must be reported as other electoral campaign expenses in the campaign return.

What are contribution processing fees?

They are expenses that the campaign incurs to process contributions, which may include bank charges, credit card processing fees, fees for other payment services (such as PayPal), salaries of fundraising staff and salaries for data entry when contributions are received.

What fundraising expenses are election expenses?

Any expense related to promoting a fundraising activity during an election period is an election expense. For example, expenses for these activities during an election period are considered to be election expenses:

- producing and distributing invitations to a ticketed fundraiser
- procuring and distributing promotional items, such as pens or T-shirts
- producing and mailing a letter or pamphlet that solicits contributions
- producing and using a script for telephone calls that solicit contributions

Is there an election expense when the activity is not directly linked to fundraising?

Expenses for promotional activities that are not directly linked to fundraising are election expenses, if the activities take place during an election period. In these cases, incurring an expense and accepting a contribution are separate transactions.

For example, expenses for these activities are considered to be election expenses, despite having a fundraising component:

- non-ticketed events held to promote a candidate, where contributions are also solicited
- door-to-door promotion of a candidate, where contributions are also solicited (in this case, salaries or other amounts paid to canvassers are election expenses)
- contacting electors by phone or by other means to promote a candidate, where contributions are also solicited (in this case, salaries paid to staff are election expenses)

Regulated fundraising events

What is a regulated fundraising event?

A regulated fundraising event is an event that meets all these conditions:

- it is organized to financially benefit a registered party with a seat in the House of Commons (or, during a general election, a party that had a seat on dissolution) or one of its affiliated entities
- it is attended by one of these prominent people: the party leader, the interim leader, a leadership contestant or a federal Cabinet minister (minister of the Crown or minister of state)
- at least one person had to pay or contribute over $200 to attend or to have another person attend

Note: Events held in person, online or by telephone are all potentially regulated. A prominent person is "attending" if they are present at the event in real-time. By contrast, if they are present only by prerecorded video or audio message, they are not attending the event.

It excludes the following events:

- a leadership debate
- a party or leadership convention
- a donor appreciation event at a party or leadership convention
- an event where at least one person gave over $200 to attend or to have another person attend but no part of these amounts was a contribution

Flowchart 3 can be used to check whether a fundraising event is regulated.

Any person can attend an event, even if they are not a Canadian citizen or permanent resident, as long as they did not make a contribution in order to attend. For example, an eligible contributor can pay to bring a foreign guest.

Note: Fundraising events organized after an election or a contest for the financial benefit of a candidate or a contestant continue to fall under these rules.

Are leadership contestants after a contest period and ministers during an election still prominent attendees?

Leadership contestants continue to be contestants and prominent attendees after the contest period, until they have fulfilled their reporting obligations (for example, after they have paid their claims and loans, disposed of surplus and closed the bank account).

Leadership contestants should wait for confirmation from Elections Canada, following its review of their financial returns, that they are no longer prominent attendees.

Ministers continue to be prominent attendees during an election.

Note: A regularly updated list of leadership contestants who are prominent attendees is available on the Elections Canada website under Political Financing > View Regulated Fundraising Events.

What happens if a prominent attendee shows up unexpectedly?

There is no exception in the law for unexpected guests. If a prominent person attends unexpectedly, and the other conditions for regulation are met, it is a regulated fundraising event.

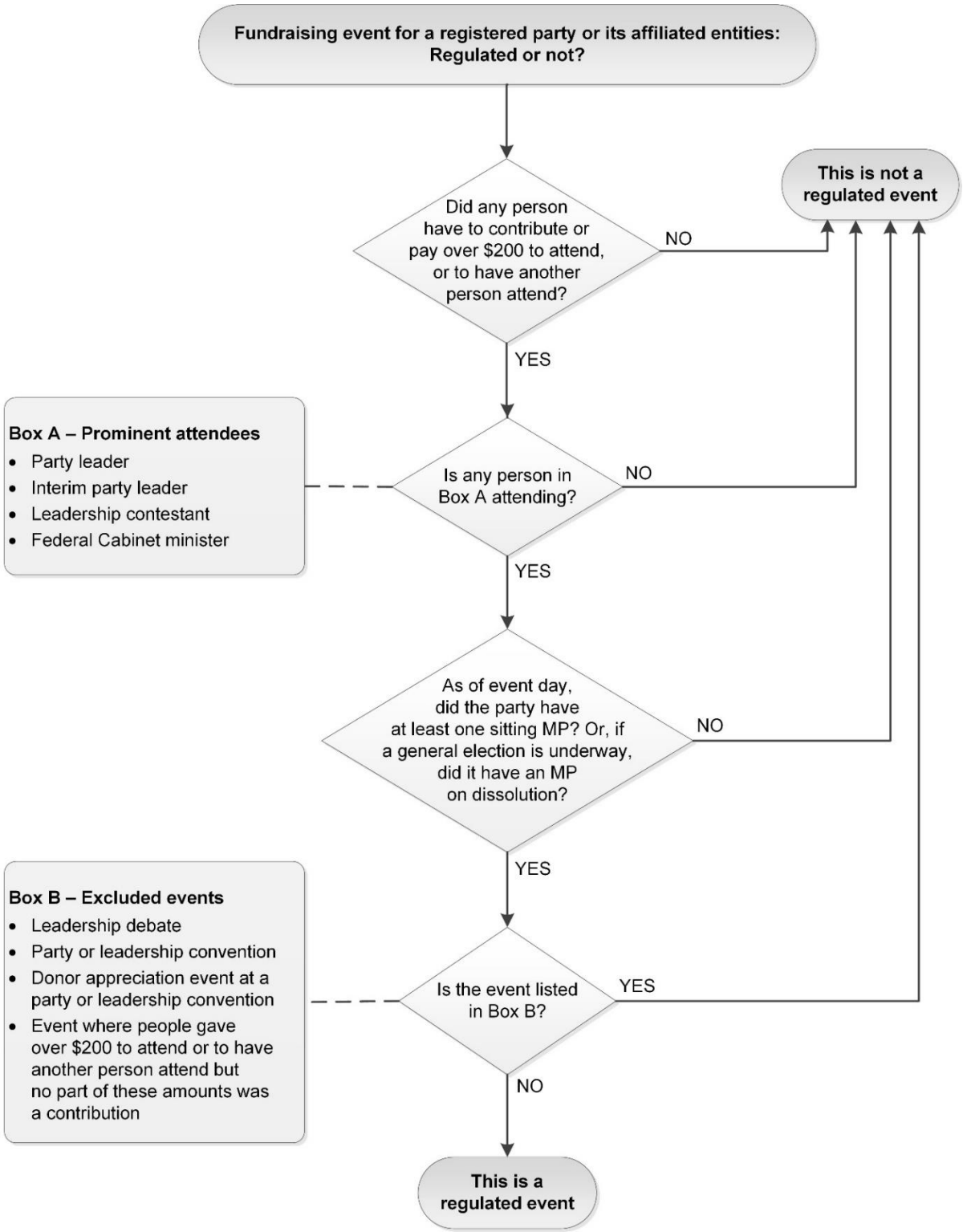
All the disclosure rules and penalties for non-compliance apply, as explained below. This includes the party's obligation to give five days' notice for an event outside a general election. If a prominent person attends without the notice being given, all contributions received in respect of the event are forfeited.

The event organizer is able to ask the attendee to leave soon after their arrival to avoid the event becoming a regulated fundraising event. The organizer may wish to keep a record of the time the attendee arrived and left the event in case questions are raised later.

Examples

1. Barbara paid the $250 ticket price to attend a wine and cheese organized to benefit a candidate. The guest of honour is a federal Cabinet minister who supports the candidate. This is a regulated fundraising event. Even though Barbara's contribution is only $190 after the benefit is deducted, the event is still regulated because the ticket price was over $200 and part of the payment was a contribution.
2. Mehdi paid the $225 entrance fee to play in a baseball tournament organized to benefit a candidate. The candidate is attending but there will be no prominent attendees from the party. This is not a regulated fundraising event.
3. A candidate's campaign charges $250 for participants to join a virtual event held on a videoconferencing platform. A Cabinet minister who supports the candidate will also be online, interacting with attendees. This is a regulated fundraising event.
4. The candidate's campaign sells tickets to its fundraising dinner with the party leader for $150 each. Jim buys a table of tickets for $1,200 and brings his family. Even though he paid more than $200 total for himself and his guests, no single person was required to pay over $200 to attend. This is not a regulated fundraising event. This event would be regulated if a person had to buy a whole table.
5. As a thank-you to contributors, a candidate and party leader hold a teleconference with individuals who regularly contribute $1,500 or more per year. This is a regulated fundraising event.

Flowchart 3: Regulated fundraising events



Candidate's role in providing information about a regulated fundraising event

When a fundraising event is regulated, the registered party has to follow certain disclosure rules to avoid forfeiting contributions received as part of the event.

If the candidate's campaign was involved in the event, it may need to provide the party with information so that the party can follow the disclosure rules.

If all or part of the event was organized by the registered party	The candidate's campaign has no official role to play in providing information to the party.
If all of the event was organized by the candidate's campaign or other persons or entities	The candidate's campaign and other organizers have to give the party the information it needs to follow the disclosure rules. See details in the next section. Information must be provided far enough in advance of the disclosure deadline so that the party has time to publish or report on it. **Note:** If an event was organized by more than one candidate's campaign, they should coordinate sending information to the party.

Information to provide outside and during a general election

The registered party needs information at different times, based on whether a regulated fundraising event is held outside or during a general election.

What to send the party for events held outside a general election

Before the fundraising event	After the fundraising event

Provide this information so that the party can publish an event notice 5 days before the event:
• event date and time
• event location, including all of the following:
  – venue name (e.g. name of a commercial venue or, for a private residence, the words "private residence")
  – municipality, province or territory, and postal code
• name of each entity or person that the event is organized to financially benefit
• name of each prominent attendee whose attendance makes the event a regulated event (e.g. party leader)
• required amount of contribution or payment to attend
• individual to contact for more information about the event
 	
Note:
Five days' notice means that if an event is held on a Saturday, the latest day to give notice is Monday of that week.
For events held virtually, the venue name can be "online" or "teleconference." No address needs to be provided.
	Provide this information so that the party can submit a report to Elections Canada within 30 days after the event:
	• same information required in an event notice (excluding the individual to contact for event information)
	• name of each person or entity that organized the event or part of it
	• name, municipality, province or territory, and postal code of attendees aged 18 or older (some exceptions apply*)

What to send the party for events held during a general election	
Before the fundraising event	**After the fundraising event**
No information is required	Provide this information for each event held during the election period so that the party can submit a single report to Elections Canada within 60 days after election day: • event date and time • event location, including all of the following: – venue name (e.g. name of a commercial venue or, for a private residence, the words “private residence”) – municipality, province or territory, and postal code • name of each entity or person that the event was organized to financially benefit • name of each prominent attendee whose attendance made the event a regulated event (e.g. party leader) • required amount of contribution or payment to attend • name of each person or entity that organized the event or part of it • name, municipality, province or territory, and postal code of attendees aged 18 or older (some exceptions apply*) **Note:** For events held virtually, the venue name can be “online” or “teleconference.” No address needs to be provided.

*In addition to minors, attendees are not listed in the reports if they attended solely for the following purposes:

- to assist someone with a disability
- as an employee involved in organizing the event
- as part of a media organization or as a freelance journalist
- as a member of security or support staff for the prominent attendee who led to the event being a regulated event
- to provide volunteer labour

Note: If the candidate’s campaign is aware of changes to the information it provided, it must notify the party as soon as possible so that the event notice or report can be updated.

Note: For virtual events, it may be difficult to control attendance and produce an accurate list of attendees. Organizers should exercise due diligence so that an accurate report of all attendees can be filed. For example, they could advise people who sign up for an event that attendance is being published and that the link or phone number to attend is for their use only.

Examples: Event notices on a party website

1. **Fundraising dinner** *(event name is optional)*

   January 1, 2026, at 7:00 p.m.
   ABC Restaurant, Ottawa, ON, A0A 0A0

   In support of: Candidate X
   Featuring: the Honourable Mary Marcel
   Tickets: $250

   More information: Paul Parcel at paul@candidate-x.ca

2. **Donor appreciation event*** (*event name is optional)*

   January 2, 2026, at 7:30 p.m.
   ABC Event Space, Vancouver, BC, A0A 0A0

   In support of: Candidate Y
   Featuring: Sally Sorel and Gavin Gorel
   Contribution: $150–$500
   More information: Paul Parcel at 1-800-000-0000

   ***Other than a donor appreciation event at a party or leadership convention, which would not be a regulated fundraising event.

Note: For the party website notice to be compliant, **all** the elements required for disclosure **must** appear in the notice at least five days before the event. The elements must then be adjusted as soon as feasible if the information is incorrect or has changed.

Returning contributions for non-compliance with disclosure rules

If the disclosure rules are not followed, the political entity that received monetary or non-monetary contributions in respect of the regulated fundraising event must return them to the contributor or remit their amount to Elections Canada.

Any of these circumstances may require contributions to be returned:

- outside a general election, the registered party fails to publish an event notice or notify Elections Canada about the event five days before it is held
- the registered party fails to submit a report by the deadline or extended deadline, or includes the name or address of a person excepted from the list of attendees (for example, a minor)
- an organizer fails to give the registered party information about an event in time for the party to publish an event notice or submit a report, or provides the name or address of a person excepted from the list of attendees (for example, a minor)
- an organizer fails to notify the registered party of changes to the information it provided
- the registered party fails to update an event notice on its website or a report to Elections Canada when it becomes aware of changes to the information

Where the non-compliance relates to incorrect information in an event notice or report, updating the notice or correcting the report as soon as feasible after becoming aware of the change or incorrect information will in most cases bring the party into compliance, so that contributions do not have to be returned. However, this is not the case if the event notice on the party website was missing information five days before the event.

Determining the contribution amount to return

When contributions must be returned, the amount to return to each contributor or remit to Elections Canada is the contribution received from the individual in respect of the regulated fundraising event.

Both of these amounts must be returned to the contributor or remitted to Elections Canada, where applicable:

- the contribution amount, received through a ticket sale or entrance fee, that entitled the person to attend the event (that is, the ticket price or entrance fee less the fair market value of the benefit that the person was entitled to receive)
- any contribution received from the contributor during the regulated fundraising event

See the **Ticked fundraising events** section below for information about calculating the contribution amount when benefits are received.

The table below explains how different scenarios affect the return of contributions.

Scenario	Return of contributions for a non-compliant event
Participants were entitled to attend a donor appreciation event based on a previous contribution of $250.	The previous contributions are not returned. Only additional contributions collected during the event must be returned.
Participants were entitled to attend an event by paying a $250 ticket price.	The contribution amounts from ticket sales must be returned. Any additional contributions collected during the event must also be returned.
An event has a mix of participants who bought a ticket, made a previous contribution or attended for free.	All contributions received from ticket sales or collected during the event must be returned, even if some participants paid $200 or less to attend. The previous contributions are not returned.

See **Returning ineligible or non-compliant contributions** in Chapter 3, **Contributions**, for more information on the process that needs to be followed when returning contributions.

OGI reference
For a detailed discussion of these topics, please refer to Elections Canada's guideline 2023-01, *Regulated Fundraising Events*, and interpretation note 2022-04, *Disclosing the Location of a Regulated Fundraising Event*, on the Elections Canada website.

Typical fundraising activities

This section explains how to manage various fundraising activities.

Sale of branded goods

How is the contribution calculated from the sale of branded goods?

The value of the branded good is generally deducted from the selling price to arrive at the contribution amount.

The way to value the branded good and calculate the contribution depends on its selling price and the price of a comparable item in the retail market, as explained below. By retail market, we mean an open and unrestricted market, where buyers are not influenced by political considerations.

Selling price is similar to the retail market price	Selling price is higher than the retail market price
When the campaign sells the branded good for a price that is similar to the price of a comparable item in the retail market: • The value of the branded good is the campaign's selling price. • Because the selling price and value are the same, there is no contribution to report. • Any profit from the sale is reported by the campaign as an other cash inflow. The campaign could use its actual cost for the item as the item's value, if it is similar to the retail market price, but this method may be less practical since it may result in small contributions that must be reported rather than no contributions. **Note:** This activity must not be used to circumvent the contribution rules. For example, a campaign cannot sell a large number of items to one buyer as a way to bring in excess, untraceable or illegal contributions.	When the campaign sells a branded good for a price that is higher than the price of a comparable item in the retail market: • The value of the branded good is the price of a comparable item in the retail market. • Because the selling price is higher than the value, the buyer is making a contribution that will need to be reported. • The contribution amount is the selling price less the price of a comparable item in the retail market. Check against the nominal threshold: If the benefit's value does not exceed 10% of the amount given or $75, whichever is less, then the benefit is considered nominal. Do not deduct its value to arrive at the contribution amount.

If there is a contribution from the sale of a branded good (i.e. the selling price is higher than the retail market price), is a receipt required?

Because campaigns need to issue receipts for contributions over $20, the sale of a branded good will require a receipt under the *Canada Elections Act* only when the selling price less the retail market price exceeds $20.

If a buyer purchases multiple items, a receipt must be issued when the total sale amount (per sales transaction) less the total value of items purchased exceeds $20. For example:

- An individual buys three cups from the campaign's online store. Each cup results in a $10 contribution. A receipt for $30 must be issued.
- An individual buys two cups from the campaign's online store. Each cup results in a $10 contribution. A receipt does not have to be issued. The $20 contribution is reported under anonymous contributions of $20 or less.

Keep in mind that, if the campaign's selling price is similar to the price of a comparable item in the retail market, there are no contributions to report and no receipts to issue (unless the campaign uses its actual cost as the value of the benefit—see the question above).

What election expenses are reported?

The expenses incurred to produce and distribute branded goods (i.e. promotional material) that are distributed during an election period are election expenses.

Examples

1. A candidate's campaign sells coffee cups with the campaign logo for $15, which is similar to the price of comparable cups in the retail market. There are no contributions to report from the sale of the cups.
2. A candidate's campaign sells coffee cups with the campaign logo for $40. The campaign determines that the price of similar cups in the retail market ranges from $15 to $25. Since $40 is more than the price in the retail market, the sale of a cup will result in a contribution. The campaign can use the higher retail price, $25, as the value of the cup. As a result, the contribution is $15 ($40 – $25).*

   *Check against the nominal threshold: Since the $25 value exceeds $4 (10% of the $40 given), the benefit is significant, and the nominal threshold does not apply. The value of the benefit is deducted from the amount paid to arrive at the contribution amount.

Canada Revenue Agency reference

For the sale of branded goods, the Canada Revenue Agency does not have specific guidance about determining the contribution amount that is eligible for a tax credit. See the general guidance in Income Tax Folio S7-F1-C1, *Split-Receipting and Deemed Fair Market Value* on the Canada Revenue Agency website.

Also see side-by-side Elections Canada and Canada Revenue Agency examples in the guide Fundraising Activities: Comparative Examples for Political Financing and Tax Credit Purposes on the Elections Canada website.

Auctions

How are contributions calculated from the donation and sale of auction items?

An auction may lead to contributions from both the donor of the property or service that is auctioned and the winning bidder. The calculations for each situation are different.

Donor's contribution	Winning bidder's contribution
The donor of a property or service that is being auctioned has made a non-monetary contribution. The contribution amount is the commercial value of the donated property or service. Commercial value is the lowest amount charged at the time that it was provided for the same kind and quantity of property or service, or for the same use of property or money, by: • the person who provided it (if the person who provided the property or service is in that business), or • another person who provides that property or service on a commercial basis in the area (if the person who provided the property or service is not in that business). If the commercial value of a non-monetary contribution is $200 or less, and it is from an individual not in that business, the donor's contribution amount is deemed to be nil.	The buyer of an auctioned property or service has made a monetary contribution only if the winning bid exceeds the value of the property or service. The contribution amount is the winning bid less the value of the property or service. There are several acceptable ways to value the benefit. These ways are likely the most practical: • If the property or service was donated or transferred, the value is the same amount that was recorded for the contribution or transfer. (If the contribution was deemed nil, use the value before it was deemed nil.) • If the property or service was not donated or transferred, the value is its retail price or appraisal value. For an auctioned property or service whose value is not ascertainable, the full amount of the winning bid is a contribution. Check against the nominal threshold: If the benefit's value does not exceed 10% of the amount given or $75, whichever is less, then the benefit is considered nominal. Do not deduct its value to arrive at the contribution amount.

What election expenses are reported?

When an auction is held during an election period, most expenses incurred by the campaign to buy property or services that will be auctioned are not election expenses. They are excluded because they fall under the category of fundraising expenses.

However, because expenses for producing and distributing promotional material are specifically included as election expenses, if any of the auctioned items promote the candidate (such as branded goods), expenses incurred by the campaign for such items are election expenses.

Examples

1. An individual donated a painting to a candidate for sale at the campaign's fundraising auction. A local art dealer appraised the painting at $450. During the auction, the winning bid for the painting was $600.

   The contribution amounts are as follows:

   - The donor of the painting made a $450 non-monetary contribution to the campaign.
   - The winning bidder made a monetary contribution equal to the amount paid less the value of the painting: $600 – $450 = $150.*

   In addition, $450 (the painting's commercial value) is an other electoral campaign expense not subject to the election expenses limit.

   *Check against the nominal threshold: Since the $450 value exceeds $60 (10% of the $600 given), the benefit is significant, and the nominal threshold does not apply. The value of the benefit is deducted from the amount paid.

2. An individual (who is not in the business of selling office furniture) donated an office chair to a candidate for sale at the campaign's fundraising auction. Locally, the retail price for the chair was $150. During the auction, the winning bid for the chair was $250.

   The contribution amounts are as follows:

   - The donor of the chair made a non-monetary contribution to the campaign that is deemed to be nil (since the commercial value is $200 or less, and the chair was provided by an individual not in the business of selling chairs).
   - The winning bidder made a monetary contribution equal to the amount paid less the value of the chair: $250 – $150 = $100.*

   Because the contribution of the chair was deemed nil, the chair is not reported as an electoral campaign expense.

   *Check against the nominal threshold: Since the $150 value exceeds $25 (10% of the $250 given), the benefit is significant, and the nominal threshold does not apply. The value of the benefit is deducted from the amount paid.

Canada Revenue Agency reference

For auctions, the Canada Revenue Agency has established somewhat different criteria than those mentioned above to determine the contribution amount that is eligible for a tax credit. See Income Tax Folio S7-F1-C1, *Split-Receipting and Deemed Fair Market Value* > Charity Auctions on the Canada Revenue Agency website.

Also see side-by-side Elections Canada and Canada Revenue Agency examples in the guide Fundraising Activities: Comparative Examples for Political Financing and Tax Credit Purposes on the Elections Canada website.

Ticketed fundraising events

What is a ticketed fundraising event?

It is an event that is held for the primary purpose of soliciting monetary contributions through ticket sales or mandatory entrance fees, such as a dinner or a golf tournament.

If the primary purpose of the event is not to raise funds, and the candidate's campaign anticipates that its event expenses will be higher than ticket revenue, see the **Other ticketed events** section below.

How are contributions calculated for a ticketed fundraising event?

The amount of a ticket buyer's monetary contribution is the ticket price less the value of the benefit that the bearer is entitled to receive. There are specific ways to value certain benefits at a ticketed fundraising event, as described below.

Ticketed fundraising dinner	Ticketed golf tournament
The benefit for each ticket buyer includes: • if the event is held in a rented venue, the cost of the room rental and catering (prorated) • if the event is held in a restaurant, the amount the restaurant would normally charge for the meal (it is acceptable to take into account group or banquet rates) • if the event is held in a private residence, the value of a comparable meal; no value is attributed to the use of an individual's private residence • door prizes (prorated) (check against the nominal threshold) • complimentary items such as pens or keychains (check against the nominal threshold) • rental of audiovisual equipment and other general expenses (prorated)	The benefit for each ticket buyer includes: • green fee (excluded for golf club members whose green fees are already paid) • cart rental • meal • complimentary items (check against the nominal threshold) • door and achievement prizes (prorated) (check against the nominal threshold) • rental of audiovisual equipment and other general expenses (prorated)
Note: The value of producing and distributing materials promoting the event, including ticket printing, is not part of the benefit because attendees do not gain from such activities.	

What number of attendees is used to prorate the benefit?

The value of the benefit is prorated based on the expected number of attendees rather than the actual number of attendees. For example, if food valued at $500 is ordered for 50 people but only 40 people attend, the prorated benefit per person is still $10 ($500 / 50 people).

Elections Canada has taken this position because a fixed value is important in terms of contribution limits: it is necessary to determine the amount of the ticket buyer's contribution in advance of the event so that individuals do not unknowingly exceed their limit.

Note: The expected number of attendees used in the calculation has to be reasonably supported by evidence (e.g. size of room rented, number of meals ordered).

What election expenses are reported?

When a ticketed fundraising event is held during an election period, most expenses incurred by the campaign are not election expenses. They are excluded because they fall under the category of fundraising expenses.

However, because expenses for producing and distributing advertising or promotional material are specifically included as election expenses, any such expenses incurred before or during the fundraising event are election expenses. This includes expenses for promoting the event, printing tickets, and producing and distributing promotional items.

Examples

1. A candidate's campaign holds a ticketed fundraising dinner in a rented venue. Fifty attendees are expected, and tickets are sold at $150 each. The event includes dinner, a pen with a logo for each attendee, and hockey tickets as a door prize. The campaign incurs the following expenses:

   - room rental: $500 ($500 / 50 = $10 per attendee)
   - catering: $1,500 ($1,500 / 50 = $30 per attendee)
   - live band: $300 ($300 / 50 = $6 per attendee)
   - audio equipment: $150 ($150 / 50 = $3 per attendee)
   - hockey tickets: $400 ($400 / 50 = $8 per attendee)
   - pen with logo: $500 ($500 / 50 = $10 per attendee)

   The contribution amount for each ticket buyer is determined as follows:

Ticket price	$150
Less:	
Room rental	$10
Catering	$30
Band	$6
Audio	$3
Hockey tickets*	$8
Pen with logo*	$10
Contribution amount	**$83**

   *Check against the nominal threshold: The total value of benefits received that are not the object of the fundraising dinner (the hockey tickets and pen) is $18. This exceeds $15 (10% of the $150 given). Therefore, the benefit is considered significant, and the nominal threshold does not apply. The value of these benefits is deducted from the ticket price.

2. A golf tournament is held during the election period to raise funds for the candidate's campaign. Participants are charged $300, and 100 individuals are expected to attend. The campaign incurs the following expenses:

   - green fees: $5,000 ($5,000 / 100 = $50 per participant)
   - cart rental: $4,000 ($4,000 / 100 = $40 per participant)
   - golf shirt with party logo: $1,500 ($1,500 / 100 = $15 per participant)
   - door and achievement prizes: $300 ($300 / 100 = $3 per participant)
   - mailing promoting the event: $800

   The contribution amount for each participant is determined as follows:

Participation fee	$300
Less:	
Green fee*	$50
Cart rental	$40
Golf shirt**	–
Prizes**	–
Contribution amount	**$210**

   *If a participant is a golf club member and would not be charged a green fee, the cost of that benefit is not deducted from the participation fee. The contribution amount is $260.

   **Check against the nominal threshold: The total value of benefits received that are not the object of the golf tournament (the golf shirt and prizes) is $18. This does not exceed $30 (10% of the $300 given) or $75. Therefore, the benefit is not considered significant, and the nominal threshold applies. The value of these benefits is not deducted from the participation fee.

   As well, the $800 mailing and $1,500 branded shirts are election expenses. The balance of the tournament expense is an other electoral campaign expense not subject to the election expenses limit.

   Note: If participants are given the opportunity to sponsor a hole at a golf tournament, rules and restrictions apply. See **Sponsorship or advertising at a political event is a contribution** in Chapter 3, **Contributions**.

Canada Revenue Agency reference

For ticketed fundraising events, the Canada Revenue Agency factors in different advantages with different values than those mentioned above to determine the contribution amount that is eligible for a tax credit. See Income Tax Folio S7-F1-C1, *Split-Receipting and Deemed Fair Market Value > Fundraising guidelines* on the Canada Revenue Agency website.

Also see side-by-side Elections Canada and Canada Revenue Agency examples in the guide Fundraising Activities: Comparative Examples for Political Financing and Tax Credit Purposes on the Elections Canada website.

Other ticketed events

What is an "other" ticketed event?

It is a ticketed event that is primarily held for promotional purposes rather than to raise funds. The candidate's campaign anticipates that its event expenses will be higher than ticket revenues—it charges a ticket price or entrance fee simply to offset some of the costs.

How are contributions calculated for an other ticketed event?

The contribution amount is the difference between the amount paid by the individual and the commercial value of any tangible benefits received.

Tangible benefits include such things as meals, drinks and gifts directly received by the attendee. The general expenses incurred by the campaign in holding the event, such as room or audiovisual equipment rental, are not deducted from the ticket price.

What election expenses are reported?

When a candidate's campaign holds this type of event during an election period, the expenses incurred are election expenses because they relate to producing and distributing promotional material. They are not directly linked to soliciting contributions.

Note: Ticketed events held for promotional purposes may still be regulated fundraising events, even if fundraising is not their primary purpose. See the **Regulated fundraising events** section above.

Canada Revenue Agency reference
The Canada Revenue Agency does not differentiate between regular and "other" ticketed events. To determine the contribution amount that is eligible for a tax credit, use the same guidelines as for a ticketed fundraising event. See Income Tax Folio S7-F1-C1, *Split-Receipting and Deemed Fair Market Value* > Fundraising guidelines on the Canada Revenue Agency website.

Non-ticketed events

What is a non-ticketed event?

It is an event for which no tickets are sold (and no entrance fee is charged at the door), but where contributions are solicited and received.

How are contributions calculated for a non-ticketed event?

Contributions received at non-ticketed events are simply recorded at the amount given.

The contribution is not reduced by the value of any benefit received (e.g. food or drink) because attendees would have received the benefit whether or not they contributed. In this case, giving a contribution and receiving a benefit are unrelated transactions for political financing purposes.

What election expenses are reported?

When a candidate's campaign holds a non-ticketed event during an election period, the expenses incurred are election expenses because they are not directly linked to soliciting contributions.

Example
A candidate's campaign organizes a free event during the election period. Light refreshments and appetizers are served while Christine, the candidate, outlines her platform and answers questions. Participants have the opportunity to make a contribution to Christine's campaign. Any contributions received are recorded at the amount given. The costs of the food, beverages, room rental, etc., are election expenses, together with the cost of flyers distributed during the evening.

Canada Revenue Agency reference
The Canada Revenue Agency does not differentiate between ticketed and non-ticketed events. To determine the contribution amount that is eligible for a tax credit, use the same guidelines as for a ticketed fundraising event. See Income Tax Folio S7-F1-C1, *Split-Receipting and Deemed Fair Market Value* > Fundraising guidelines on the Canada Revenue Agency website. Also see side-by-side Elections Canada and Canada Revenue Agency examples in the guide Fundraising Activities: Comparative Examples for Political Financing and Tax Credit Purposes on the Elections Canada website.

Draws

How are contributions calculated from draws or other lotteries?

An individual who buys a ticket for a draw is making a contribution equal to the ticket price. A portion of the prize value is not deducted from the ticket price because a value cannot be attached to the hope of winning.

What election expenses are reported?

For campaigns promoting a draw during an election period, the expenses incurred for its promotion are election expenses, regardless of when the draw occurs.

Is a licence required to hold a draw?

The campaign should consult provincial or territorial regulations before organizing draws or other lotteries. In jurisdictions where draws are permitted, a licence from the province or territory may be required.

Example
A candidate's campaign sells tickets for a draw at $50 each. The value of the prize to be won is $600. When an individual buys a ticket, the full amount given is a contribution. No benefit is deducted.

Canada Revenue Agency reference
For draws, the Canada Revenue Agency's guidance indicates that none of the contribution amount is eligible for a tax credit. See Income Tax Folio S7-F1-C1, *Split-Receipting and Deemed Fair Market Value* > Lotteries/raffles on the Canada Revenue Agency website. Also see side-by-side Elections Canada and Canada Revenue Agency examples in the guide Fundraising Activities: Comparative Examples for Political Financing and Tax Credit Purposes on the Elections Canada website.

8. Electoral Campaign Expenses

This chapter takes a broad look at electoral campaign expenses and how they are administered. It covers the following topics:

- *What are electoral campaign expenses?*
- *How do they relate to non-monetary contributions and transfers?*
- *Who can incur and pay electoral campaign expenses?*
- *What invoices have to be kept?*

Note: The official agent is responsible for recording electoral campaign expenses and keeping receipts and invoices, as required by the *Canada Elections Act*. All supporting documentation will have to be submitted to Elections Canada with the *Candidate's Electoral Campaign Return*.

What are electoral campaign expenses?

Definition

The *Canada Elections Act* defines an electoral campaign expense of a candidate as an expense reasonably incurred as an incidence of the election, regardless of when the expense was incurred.

An expense is "reasonably incurred" if the campaign's use of the property or service is reasonably linked to the election, and if the expense amount is not significantly different from what the property or service is worth in a commercial market. For example, paying to landscape the candidate's home or paying a campaign worker $5,000 to make phone calls for 30 hours are not reasonably incurred expenses. Only reasonably incurred expenses should be paid using campaign funds.

There are six categories of electoral campaign expenses:

- election expenses
- candidate's personal expenses
- candidate's travel and living expenses
- candidate's litigation expenses
- accessibility expenses
- other electoral campaign expenses

It is important to understand the differences between the expense categories and the way each is administered. The chart below gives an overview and the next six chapters provide details on each one.

Electoral campaign expenses: overview

Electoral campaign expenses	Examples	Who can incur?	Who can pay and from what source?[1]	Spending limit?	Reimbursed in part, if conditions met?
Election expenses	• Election signs • Office supplies • Surveys	• Official agent • Person authorized in writing by official agent	• Official agent from campaign bank account	✓	✓
Candidate's personal expenses	• Childcare • Expense related to a disability of the candidate or a dependant	• Official agent • Candidate • Person authorized in writing by official agent	• Official agent from campaign bank account • Candidate from own funds, including from another source[2]	✗	✓
Candidate's travel and living expenses	• Travel • Lodging • Meals	• Official agent • Candidate • Person authorized in writing by official agent	• Official agent from campaign bank account • Candidate from own funds[3]	✗	✓
Candidate's litigation expenses	• Judicial recounts • Extension requests	• Official agent • Candidate • Person authorized in writing by official agent	• Official agent from campaign bank account • Candidate from own funds, including from another source[2]	✗	✗
Accessibility expenses	• Accessible website • Alternative formats • Renovation	• Official agent • Candidate • Person authorized in writing by official agent	• Official agent from campaign bank account	✗	✓
Other electoral campaign expenses	• Rent outside election period • Contribution processing fees	• Official agent • Candidate • Person authorized in writing by official agent	• Official agent from campaign bank account	✗	✗

[1] A person authorized by the official agent can pay petty expenses from the petty cash. The official agent must set the maximum amount that may be paid.

[2] The candidate's personal or litigation expenses can be paid directly by another person or group, with the candidate's consent (up to a limit for candidates' representative, personal security and "other" personal expenses—see Chapter 10). This is considered to be a payment from the candidate's own funds. It is not a contribution but must still be reported in the candidate's return.

[3] If not repaid by the campaign, this is a contribution from the candidate and is subject to the limit.

What qualifies as an electoral campaign expense?

Electoral campaign expenses include:

- amounts paid
- liabilities incurred
- the commercial value of donated property and services (other than volunteer labour)
- the difference between an amount paid or liability incurred and the commercial value of the property or services (when they are provided at less than their commercial value)

The amount charged to the campaign is an electoral campaign expense. Generally this amount is the commercial value of the property or service received.

Commercial value, in relation to property or a service, is the lowest amount charged at the time that it was provided for the same kind and quantity of property or service or for the same use of property or money by:

- the person who provided the property or service (if the person who provided it is in that business)
- another person who provides that property or service on a commercial basis in the area (if the person who provided the property or service is not in that business)

In other words, commercial value is generally the amount charged in a store for an item or a service.

Examples

1. The campaign rents office furniture from an office equipment rental company for four months. The amount charged for the rental is the commercial value, and it is an electoral campaign expense.
2. Wendell, a self-employed web designer, offers to design the candidate's website for a discounted price. He charges $400 instead of his regular fee of $700. The commercial value, which is the amount Wendell normally charges for his work (in this case $700), is an electoral campaign expense. The difference between the commercial value and the actual amount paid ($300) is a non-monetary contribution from the web designer.

What does not qualify as an electoral campaign expense?

These penalties under the *Canada Elections Act* do not count as electoral campaign expenses:

- an administrative monetary penalty imposed on the campaign
- an amount to be paid under a compliance agreement signed with the Commissioner of Canada Elections, solely as a result of that agreement
- an amount to be paid under an undertaking provided to the Commissioner of Canada Elections, solely as a result of that undertaking

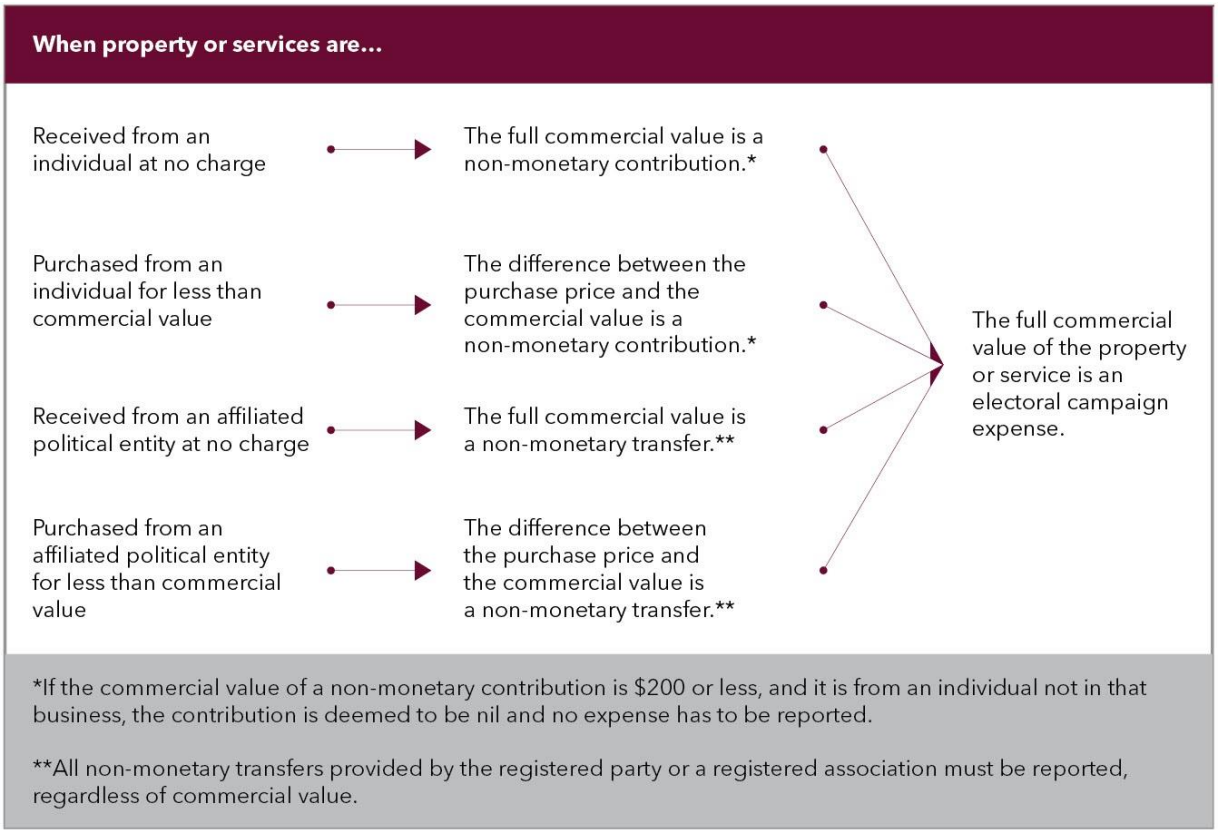
This means that the penalties cannot be paid using the candidate's campaign funds. Almost any other source of funds can be used to pay the penalties, including payment by a registered party or association.

Because a penalty is imposed on an individual in their personal capacity, if a party or association, another person, a corporation or a group pays the penalty for the individual, it is not reported as a transfer or contribution. The individual should be mindful of any conflict of interest regulations that may apply to their situation if the penalty is being paid by a corporation or group.

Non-monetary contributions and transfers are also expenses

The candidate's campaign incurs an electoral campaign expense when it accepts a non-monetary contribution or a non-monetary transfer.

Keep in mind that if a service is provided free of charge by an eligible volunteer, there is no contribution and no expense. See **Volunteer labour is not a contribution** in Chapter 3, **Contributions**, for details.



Examples

1. After the election is called, Simon donates office supplies—packages of paper, ink cartridges and binders—to the campaign. Buying the same items in the local stationery store would cost $300; therefore, this is the commercial value of the donated goods. The official agent has to record the following: $300 as a non-monetary contribution from Simon and $300 as an election expense.
2. The official agent accepts pamphlets from the registered party. The pamphlets are distributed during the election period. The party pays $2,000 for the pamphlets and provides the official agent with a copy of the original supplier invoice. The official agent has to record the following: a non-monetary transfer of $2,000 from the registered party and an election expense of $2,000.

Note: Some examples in the handbook use "cost" as the amount of an expense. This is because most purchases are made at a retail price. However, if a campaign pays less than a retail price, the expense to report for the property or service is its full commercial value.

Who can incur expenses?

The official agent can incur any type of electoral campaign expense.

The candidate can incur most types of electoral campaign expenses without authorization from the official agent. But they must have written authorization from the official agent to incur election expenses and can only incur the expenses in accordance with that authorization.

Any other person must be authorized in writing by the official agent to incur any type of electoral campaign expense.

An expense is incurred when the campaign becomes legally obligated to pay. The timing will vary based on how the property or service is procured. For example:

- Where a written contract is executed, such as an office lease or a loan agreement, the expense is incurred when the contract is signed.
- Where there is no written contract, the expense is incurred when a verbal agreement is reached. Generally, this is when property or services are ordered or, for retail purchases, at the point of sale.

For a non-monetary contribution of property or services, the expense is incurred when the campaign accepts the contribution.

Who can pay expenses?

Only the official agent can pay electoral campaign expenses in most cases. There are three exceptions:

- The candidate can pay their personal expenses, travel and living expenses, and litigation expenses.
- Any other person or group can pay the candidate's personal expenses or litigation expenses, with the candidate's consent.
- A person authorized in writing by the official agent can pay petty expenses for office supplies, postage, courier services and other incidentals from the petty cash. (The official agent must set the maximum amount that may be paid.)

Note: If the candidate is a party leader, a registered agent of the registered party can also incur expenses for the leader's campaign as a candidate and pay them from the party's bank account.

Invoices

All invoices have to be submitted to the official agent.

The candidate should send invoices for their personal expenses, travel and living expenses, or litigation expenses to the official agent only after preparing the *Candidate's Statement of Expenses*.

If an expense of $50 or more was incurred as an incidence of the election, the official agent must keep a copy of the supplier invoice (or other document evidencing the expense) setting out the nature of the expense. Once it is paid, the official agent must also keep the proof of payment.

If an expense of less than $50 was incurred as an incidence of the election, the official agent must keep a record of the nature of the expense. Once it is paid, the official agent must also keep the proof of payment.

For payments made from the petty cash, the person who is authorized to pay petty expenses has to provide the official agent with the documents mentioned above within three months after election day.

9. Election Expenses

This chapter explains what election expenses are, describes how limits are calculated and applied, and gives examples of typical election expenses. It covers the following topics:

- *What are election expenses?*
- *Who can incur and pay election expenses?*
- *Limits on election expenses*
- *Uncancellable advertising or activities*
- *Typical election expenses (election advertising, websites and web content, voter contact calling services, other outreach, expenses related to the campaign office and workers)*
- *Use of existing resources (websites, signs and parliamentary resources)*

What are election expenses?

An election expense is:

- any cost incurred or non-monetary contribution received by a candidate to the extent that the property or service that the cost was incurred for, or that was received as a non-monetary contribution, is used to directly promote or oppose a candidate during an election period
- any non-monetary transfer received from a registered party or a registered association of the registered party to the extent that the property or services are used to directly promote or oppose a candidate during an election period

The concept of "directly promoting or opposing a candidate" is not limited to election advertising. It is to be understood broadly and includes expenses for running a campaign, such as office rental, telecommunication services, etc.

This means that most expenses reasonably incurred for property or a service used during the election period are election expenses, unless they:

- fall into another category (see an overview in Chapter 8, **Electoral Campaign Expenses**)
- are non-promotional fundraising expenses (see Chapter 7, **Fundraising**)

The election period starts on the day the election is called and ends on election day when the polls close.

Election expenses may be eligible for partial reimbursement. See Chapter 18, **Reimbursements and Subsidies**, for more information.

Who can incur and pay election expenses?

The official agent or a person authorized in writing by the official agent can incur election expenses.

Candidates also need written authorization from their official agent to incur election expenses and can only incur the expenses in accordance with that authorization.

Only the official agent is allowed to pay election expenses, other than petty expenses paid from the petty cash with the official agent's written authorization.

DRAFT

Limits on election expenses

The *Canada Elections Act* imposes a limit on election expenses to facilitate a level playing field among candidates.

The limit applies to each candidate's election expenses in the electoral district where they are seeking election. The limit applies to the total of all election expenses, whether paid, unpaid, or accepted as non-monetary contributions or transfers.

The official agent and any person authorized in writing by the official agent to incur expenses all have to respect the election expenses limit. They cannot enter into contracts or incur election expenses that exceed the limit.

The campaign will need an expense approval process to help ensure that the official agent and any authorized persons, including the candidate, are informed and co-operate when incurring expenses. An expense approval process and a campaign budget created at the beginning of the campaign help to manage finances effectively.

Note: A campaign that exceeds its election expenses limit will have its reimbursement reduced based on a sliding scale. See Chapter 18, **Reimbursements and Subsidies**, for details.

How are the limits calculated?

The limit amount varies from one electoral district to another. Elections Canada calculates the limit for each electoral district as follows:

1. Expenses limits are based on the number of names appearing on the preliminary lists of electors or on the revised lists of electors for the electoral district, whichever is greater.
2. The *Canada Elections Act* provides for an adjustment for candidates running in electoral districts where there are fewer electors than the national average. In these districts the limit is increased.
3. The *Canada Elections Act* also provides for an adjustment for geographically large electoral districts. If the number of electors per square kilometre of the electoral district is less than 10, the candidate's expenses limit is increased.
4. The limit is then adjusted by the inflation adjustment factor in effect on the day the election is called.

Notification of election expenses limits

Shortly after an election is called, Elections Canada notifies each returning officer of the preliminary election expenses limit. The returning officer advises each campaign of the preliminary limit.

Approximately one week before election day, Elections Canada notifies the candidates directly of their final election expenses limit. The final election expenses limit may be higher but not lower than the preliminary limit.

Note: During an election, expenses limits are published on the Elections Canada website in the Information for Candidates section.

Uncancellable advertising or activities

Candidates might plan advertising or activities, promoting themselves or opposing another candidate, with a transmission or execution date that is before the expected start of an election period. If an election is called and the campaign is unable to cancel or stop the advertising or activity, it will not be considered an election expense even though it will take place during the election period.

However, campaigns must make every effort to stop the advertising or activity in order to exclude it from election expenses, even if there is a financial repercussion. For example, where reasonably possible, rallies must be cancelled, signs covered or removed within a few days of the election call, and online or broadcast ads stopped.

Despite the above, for a fixed-date election, any advertising transmitted or activity held in the 36 days preceding election day will be an election expense.

Typical election expenses

The following are examples of typical election expenses.

Traditional election advertising

Note: This section focuses on advertising that takes place off the Internet. For information about digital advertising, see the section **Election advertising on the Internet** below.

What is election advertising?

Election advertising is the transmission to the public of an advertising message promoting or opposing the election of a candidate during the election period.

"Advertising" is a communication that makes its message known to the public by drawing attention to it and is generally unsolicited by the recipient. Factors such as form and content can help to identify something as advertising. Some communications are specifically **not** advertising under the law.

Advertising includes but is not limited to:

- lawn signs and billboards
- flyers and pamphlets
- radio and television ads
- newspaper and magazine ads
- vehicle wraps and bumper stickers
- flags designed to be flown from cars, flagpoles or balconies

Advertising generally does **not** include:

- branded goods that are wearable or made for personal use (e.g. jackets, pins and mugs)
- telephone calls
- letters addressed to a named elector

"Promoting or opposing" the election of a candidate may include but is not limited to:

- naming the candidate
- showing a photograph, cartoon or drawing of the candidate
- identifying the candidate, including by political affiliation or by a logo
- providing a link to a web page that does any of the above

Expenses incurred for advertising conducted during the election period, including the expenses for production and distribution, are to be reported as election expenses.

Note: Even if promotional material is excluded from election advertising, it is still an election expense subject to the limit.

OGI reference

For a detailed discussion of this topic, please refer to Elections Canada's interpretation note 2019-11, *Application of Partisan and Election Advertising Rules to Telephone Calls*, on the Elections Canada website.

Tagline

The official agent must authorize any election advertising.

This authorization must be mentioned in or on the advertisement—for example, “Authorized by the official agent of John Smith.” The words “paid for by” cannot be used in place of “authorized by.” Whoever causes the advertising to be conducted is responsible for making sure it has a tagline.

If pre-existing advertising is in place when an election is called, the candidate’s campaign must either add a tagline or remove or cover the advertising in a reasonable timeframe. What is reasonable depends on factors such as:

- the type of election (fixed-date general election vs. elections where the start date is not known)
- how difficult it is to access the advertising
- whether the campaign needs a commercial provider to add the tagline
- the number of advertisements that are affected

The campaign should add taglines or remove or cover the advertising as quickly as possible.

Blackout period

The *Canada Elections Act* prohibits the transmission of election advertising to the public in an electoral district on election day before the close of all polling stations in the electoral district.

The blackout does not apply to distributing pamphlets; putting up signs, posters or (non-web) banners; or posting messages on signs, posters or (non-web) banners during that period. Nor does it apply to transmitting a notice of an event that the party leader will attend or an invitation to meet or hear the party leader.

Examples

1. In anticipation of an upcoming election, the official agent purchases flyers before the election is called and distributes them during the election period to promote the candidate. The expense for the flyers—including their design, printing and distribution—is an election expense. The flyers are election advertising and have to include an authorization statement from the official agent.
2. The official agent purchases an advertisement that is broadcast during the election period on the local radio station, promoting the candidate. The expense for the advertisement—including its design, recording and transmission—is an election expense. The advertisement is election advertising and has to include an authorization statement from the official agent.
3. The campaign produces balcony flags with the candidate’s name and sells them outside and during the election period. The expense for the flags distributed during the election period—including their design, production and distribution—is an election expense. Since the balcony flags are designed to be visible to the public, the flags sold during the election period are election advertising by the candidate. They have to include an authorization statement from the official agent.
4. The official agent purchases buttons with the candidate’s name for its volunteers to wear at events during the election period. The expense for the buttons—including their design, production and distribution—is an election expense. Since the buttons are a wearable item, they do not have a significant reach or visibility on their own. They are not advertising and do not have to include an authorization statement.

Election signs

Election signs are election advertising and are subject to the tagline requirement mentioned above for traditional election advertising. They are not subject to the blackout requirement.

Expenses incurred to obtain election signs for the candidate's campaign are election expenses. Even if some signs are never installed, the expense to obtain the signs counts toward the election expenses limit.

Sometimes election signs are vandalized or stolen. If the campaign has many affected signs, it may want to report the expense to replace vandalized or stolen signs as an other electoral campaign expense instead of an election expense. This can be done if the campaign:

- replaces the vandalized or stolen signs with signs of the same cost (or, if the signs are more expensive, reports the increase in cost as an election expense)
- files a police report that includes a description of the signs, their location and costs
- keeps the police report and evidence of the vandalism or theft in its records (for example, photographs or a statement from the property owner)

Signs are often used for more than one election. For details, see the **Use of parliamentary resources and other existing resources** section below.

Note: Because uninstalled signs count toward the election expenses limit, a campaign should be mindful to purchase only the quantity of signs that it intends to install.

Election advertising on the Internet

What qualifies as election advertising on the Internet?

Election messages communicated over the Internet are election advertising only if:

- they meet the general criteria for election advertising (see **What is election advertising?** above), **and**
- they have, or would normally have, a placement cost (such as sponsored or boosted content)

For greater certainty, the following are not election advertising:

- messages sent or posted for free on social media platforms such as X and Facebook
- messages sent by email or through other messaging services (including texts sent through a cellular or mobile network)
- videos posted for free on social media platforms such as YouTube and Instagram
- content posted on the candidate's website (the ongoing expenses for creating and maintaining a website are not placement costs)

However, any associated expenses are election expenses. See the **Websites and web content** section below.

Note: If the candidate's campaign decides to sponsor or boost social media content that was originally posted for free, it will become election advertising and require a tagline.

Do posts by social media influencers qualify as election advertising?

Influencers are people with a strong online presence who are sometimes used by marketers to promote brands. They can be any person with an online reach that others are willing to pay for. Influencers regularly post unpaid and paid content to their social media accounts, which serve both personal and commercial purposes. As with any individual, if an influencer independently chooses to post their personal political views on the Internet without being paid, the communication is not election advertising.

If the candidate pays a social media influencer to post a message on the influencer's account in an election period, it is election advertising. Influencer advertising does not have to be captured in an online platform registry, but it is subject to the tagline requirement and blackout period.

A candidate simply asking for and receiving a free endorsement from an influencer will not trigger regulation. But if the candidate wants to discuss the posts with the influencer, see the rules and restrictions in Chapter 16, **Interacting with Third Parties in the Pre-election and Election Periods**.

Tagline

The official agent has to authorize any election advertising, and this authorization must be mentioned in or on the advertisement—for example, "Authorized by the official agent of John Smith." The words "paid for by" cannot be used in place of "authorized by." Whoever causes the advertising to be conducted is responsible for making sure it has a tagline.Where the authorization statement cannot be included on the advertising message because of its size, this is acceptable if the statement is made immediately apparent to the viewer by following the link in the advertising message.

Information to be held in an online registry

Regulated online platforms (that is, websites or applications that meet certain criteria for monthly visitors or users) have to maintain a registry of political advertising.

When a candidate's campaign purchases election advertising online, to make sure it complies with the law, it should:

- inform the platform that it is conducting political advertising
- ask if the platform is regulated by the rules in the *Canada Elections Act* and needs information for its registry (unless the platform has already made this clear)

If the platform is regulated, the campaign must provide it with:

- an electronic copy of the advertisement
- the name of the official agent who authorized its distribution on the platform

The platform must publish this information in its registry from the day the ad runs until two years after election day.

> **Note:** These rules also apply to partisan advertising conducted by a candidate's campaign in the pre-election period.

Blackout period

The *Canada Elections Act* prohibits the transmission of election advertising to the public in an electoral district on election day before the close of all polling stations in the electoral district.

The blackout does not apply to the transmission of a message on the Internet that was placed before the blackout period began and was not changed during that period—for example, an advertisement placed in a weekly online magazine.

However, if an Internet advertisement is actively transmitted to different users daily and the campaign is able to control the transmission date—for example, a paid social media or search engine advertisement—the blackout must be respected.

The blackout also does not apply to transmitting a notice of an event that the party leader will attend or an invitation to meet or hear the party leader.

Examples

1. The candidate's campaign hires a media firm to place web banners on social media platforms during the election period, directing users to a video posted on YouTube. Because the web banners have a placement cost and promote the candidate, they are election advertising and have to be authorized by the official agent. They are subject to the blackout on election day. Because there is no placement cost to post the video, it is not election advertising, but all expenses related to designing and developing the video are election expenses.
2. A group page has been created for the candidate on a free social networking site. Volunteers manage the page and post articles related to the candidate's campaign. This is not election advertising. As long as the volunteers are helping outside their regular working hours and are not self-employed in the business of managing social media, the volunteer labour is not an expense.
3. The official agent hires a media firm to post content on the candidate's website during an election, promoting the campaign. The content is not election advertising, but all expenses related to designing, developing and posting the content are election expenses.
4. A candidate asks a social media influencer for a free endorsement during the election period. The influencer, who is active on video platforms and supports the candidate's policies, agrees to the request. The influencer independently decides on the content of a short video, films it with their own equipment and posts it on Instagram for free. This is not election advertising.

OGI reference

For a detailed discussion of this topic, please refer to Elections Canada's interpretation note 2020-05, *Partisan and Election Advertising on the Internet*, on the Elections Canada website.

Websites and web content

Candidates often create websites and social media accounts specifically for their campaigns, either during or in the lead up to an election. Pre-existing websites and social media accounts might also be used to promote the candidate during the election period.

The following table shows when a website or web content that remains online during the election period is an election expense of the candidate, taking into account the purpose of the material.

Type of website or web content	Candidate's election expense
Campaign's website and social media accounts	The expenses incurred for the campaign website itself—including its design, hosting and maintenance—are election expenses. Expenses to produce and distribute content on the website or social media accounts are also election expenses. Because the site and accounts exist for the purpose of the campaign, all content that is online during the election period counts as an expense, regardless of when it was posted. However: • If content was produced entirely or in part using volunteer labour, only the actual expense incurred by the candidate is an election expense. This may include materials, equipment rental or paid labour. • If the candidate and its affiliated entities share each other's web content for free online, the expense to create the web content is reported only by the political entity that first created it (or the political entity that commissioned the content, if it was created on that entity's behalf). **Note:** If the nomination campaign website is repurposed, the electoral campaign must pay its commercial value to the nomination campaign or accept it as a personal non-monetary contribution from the candidate.
Registered association's website and social media accounts	If the registered association's website promotes the candidate and stays online during the election period, it is an election expense of the candidate. Elections Canada will accept the current commercial value of an equivalent website as the commercial value of a pre-existing website. The official agent must approve this transfer from the association to the campaign. If the official agent does not wish to have this expense count toward the limit, the website must go offline during the election period. Expenses to produce and distribute content on the website or social media accounts for the purpose of the campaign are also election expenses. Pre-existing content is only an expense if it was posted for the purpose of the campaign or promoted during the campaign.

Type of website or web content	Candidate's election expense
Candidate's personal website and social media accounts	A candidate's pre-existing personal website is an election expense if it is used for the purpose of the campaign. Elections Canada will accept the current commercial value of an equivalent website as the commercial value of a pre-existing website. Expenses to produce and distribute content on the website or social media accounts for the purpose of the campaign are also election expenses. Pre-existing content is only an expense if it was posted for the purpose of the campaign or promoted during the campaign. The expenses are also non-monetary contributions from the candidate. However, if the candidate did not incur any expenses for the website or web content, there is no expense or contribution to report.
Parliamentarian's website and social media accounts	See the **Use of parliamentary and other existing resources** section below.

Note: The official agent has to report as election expenses all the expenses related to the design, development and distribution of online communications used during an election period, regardless of whether or not they are election advertising.

Examples

1. The candidate's campaign launches a website two months before the election period. The campaign posts content such as the candidate's biography, blogs and videos. The election expense to report is the expense to create the website; to maintain and host it during the election period; and to produce all content, whether it was posted before or during the election period.
2. The candidate has a personal X account and continues to post from that account during the election period. Sometimes she posts about her campaign. If the candidate is posting for free, there is no expense to report.
3. During the election period, the candidate's registered party posts a video of the party leader speaking at a rally on its Instagram account. The candidate decides to share the video on her own Instagram account for free. The party reports the production and distribution cost of the video, if any, as an election expense. The candidate does not report an election expense for sharing an affiliated political entity's web content. If the candidate's campaign paid to boost the post, only the placement cost (i.e. cost to boost the post) would be the candidate's election expense.

OGI reference

For a detailed discussion of a similar topic, please refer to Elections Canada's interpretation note 2018-04, *Pre-existing Web Content of Registered Parties in an Election*, on the Elections Canada website.

Voter contact calling services

Voter contact calling services are services involving the making of calls during an election period for any purpose related to an election, including:

- promoting or opposing a candidate or any position on an issue with which a candidate is associated
- encouraging electors to vote or to refrain from voting
- providing information about the election, including information about voting hours and the location of polling stations
- gathering information about how electors voted in past elections, or will vote in the election, or their view on a candidate or on any issue with which a candidate is associated
- raising funds for a candidate

Expenses incurred for voter calls conducted during the election period, including their production and distribution, are election expenses.

Note: The candidate's campaign must register with the Canadian Radio-television and Telecommunications Commission (CRTC) if it uses a calling service provider or automatic dialing-announcing device to make voter calls during an election period. Refer to the CRTC's Voter Contact Registry web page for details.

OGI reference

For a detailed discussion of this topic, please refer to Elections Canada's interpretation note 2019-11, *Application of Partisan and Election Advertising Rules to Telephone Calls*, on the Elections Canada website.

Mass text messaging

When a candidate's campaign sends mass text messages during the election period to promote themselves or oppose another candidate, the expenses incurred for production and distribution are election expenses.

While they may result in election expenses, text messages sent by a candidate's campaign are generally not regulated by the CRTC under Canada's Anti-Spam Legislation. The messages are covered only if they are commercial in nature, excluding a text whose primary purpose is to solicit a contribution. This means that text messages promoting or opposing a candidate, asking for an elector's vote or asking for a contribution are not subject to CRTC rules.

Since a text message is not election advertising, there is also no requirement to identify the sender under the *Canada Elections Act*, though we recommend it as a best practice.

Note: For more information on text messaging, please refer to the CRTC's web page entitled "Frequently Asked Questions About Canada's Anti-Spam Legislation."

Voter databases, surveys and research

Voter databases

An expense that a candidate's campaign incurs for the use of voter database software during an election period is an election expense. The table below shows how to determine the election expense, based on the software arrangement.

The campaign must also report an "other" electoral campaign expense if it incurs expenses to use voter database software outside the election period.

Software arrangement	Political entity	Election expense
Political entity has an ongoing contract with a supplier for use of the database software	Candidate with their own software	Amount charged by the supplier for ongoing use, prorated for the election period
	Candidate using the registered party's software	Amount charged by the supplier for additional access per candidate, prorated for the election period
	Candidate using a registered association's software	Amount charged by the supplier to the association for ongoing use, prorated for the election period
Political entity owns the database software outright (customized or off-the-shelf solution)	Candidate with their own software	Commercial value of renting a similar asset for the election period* or actual purchase price, whichever is less
	Candidate using the registered party's software	Commercial value of the party renting additional access per candidate during the election period (building on the commercial value of the party renting software for itself)*
	Candidate using a registered association's software	Commercial value of renting a similar asset for the election period* or actual purchase price, whichever is less
*The commercial value is the lowest amount that a supplier would normally charge for the use of database software with equivalent functions (e.g. generates canvassing lists) and capacity (e.g. holds information on 100,000 electors) over the election period. A quote should be obtained from a subscription-based software supplier.		

Examples

1. A candidate is endorsed by a registered party that offers access to its central database. The party has an annual contract with a supplier for its voter database software, and the supplier charges the party an extra $100,000 for its 343 candidates to have access during the election period. The candidate receives an invoice for $292 ($100,000 / 343) from the party's chief agent to account for the access fee. This can be sent as a non-monetary transfer or as an invoice to be paid. The official agent reports $292 as an election expense for use of the database software during the election period.
2. A candidate's campaign subscribes to a voter database service from June 1 to November 30 (183 days) in an election year at a cost of $500 per month. The election period runs for 40 days during that time. The official agent reports an election expense of $655.74 (6 months x $500 / 183 days x 40 days) for use of the database software during the election period. The remaining amount, $2,344.26, is reported as an other electoral campaign expense for days outside the election period.
3. A candidate's campaign creates a voter database using off-the-shelf software at a cost of $100 before the election period. The official agent reports an election expense of $100 for use of the database software during the election period.

Surveys and research

Whether an expense for a survey or research is an election expense depends on when it was conducted. The date that a campaign conducts a survey or research is the date that it receives the data. If the candidate's campaign conducts a survey or research:

- during an election period, it is an election expense
- outside an election period, it is not an election expense but an other electoral campaign expense, even if the data is used during the election period

Expenses to add data to a database and clean the data during the election period, and for system support during the election period, are also election expenses.

In some cases, a registered party might incur data expenses centrally on behalf of its candidates. If a candidate's official agent agrees to buy the property or services from the party, a prorated amount for their electoral district is the candidate's election expense rather than the party's election expense.

Examples

1. A candidate's campaign engages Election Polling Inc. to conduct a survey of electors for $1,500. The campaign receives the survey data during the election period. The official agent reports an election expense of $1,500.
2. Before an election period, a candidate's campaign pays a data broker $10,000 for two sets of data. The campaign receives the first set immediately and the second set after the election period starts. The official agent reports an other electoral campaign expense of $5,000 and an election expense of $5,000.
3. During an election period, a registered party buys phone numbers from a data broker on behalf of its candidates to support their get-out-the-vote activities. Each candidate's official agent agrees to buy the data from the party. The chief agent sends candidates an invoice for their share of the expense, and the official agents report the amount as an election expense.

Data from an external source

When a candidate's campaign receives data for free or at a discount from an external source, it is accepting a contribution.

An external source is a person or group other than:

- the registered party, its candidates and its registered associations
- a person providing volunteer labour to the above-mentioned political entities (see **Volunteer labour is not a contribution** in Chapter 3, **Contributions**)
- Elections Canada, when it is providing data to candidates as required by law

If an external source is an ineligible contributor or an individual who would exceed their contribution limit, the campaign must be invoiced for the data at commercial value. The commercial value is the lowest amount charged by a business for a dataset with a similar number of entries and data fields and with a similar level of quality and currency.

If the external source is not in the business of selling data and collected data specifically for the candidate, the invoiced amount must be the actual expenses incurred.

Candidates coordinating activities with third parties should be aware of potential risks. See **Activities conducted by others in coordination with the candidate's campaign may be contributions** in Chapter 3, **Contributions**.

Example

During an election period, an advocacy group offers a candidate's campaign its members list. The list is a spreadsheet with names, addresses and phone numbers of 100 people who support an issue that the candidate is associated with. The advocacy group is an ineligible contributor, so the candidate's campaign cannot accept this list for free. However, the campaign determines that an equivalent dataset would be sold by a broker for $500 and asks the advocacy group to invoice that amount. The official agent pays and reports an election expense of $500 for the data.

OGI reference

For a detailed discussion of this topic, please refer to Elections Canada's interpretation note 2022-03, *Voter Databases and Election Expenses*, on the Elections Canada website.

Capital assets

Under the *Canada Elections Act*, a capital asset is any property with a commercial value of more than $200 that is normally used outside an election period other than for the purposes of an election (for example, computers, software, printing equipment and furniture).

If the candidate's campaign purchases a capital asset and uses it during the election period, the election expense is the lower of the commercial value of renting a similar asset for the same period or the purchase price.

For non-capital assets such as office supplies, the purchase price must be recorded as an election expense.

Capital assets might be received in the form of a contribution from an individual or a transfer from the registered party or a registered association of the party. In that case, the commercial value of the asset is a non-monetary contribution or transfer. If the asset was used during the election period, the election expense is the lower of the commercial value of renting a similar asset for the same period or the purchase price. The remaining amount, if any, is an other electoral campaign expense.

Note: Amortization may not be used as a method of calculating the commercial value of the use of the asset.

Note: Capital assets acquired during the campaign must be disposed of at the end of the campaign. They must be sold at fair market value, or else transferred to the party or to the registered association in the candidate's electoral district.

Examples

1. The candidate's campaign rents two computers from a local office supplier for $500 on the day the election is called. The rental agreement is for two months (61 days), and the election period is 37 days. The cost of renting the computers during the election period is an election expense, and it is calculated as follows: $500 / 61 x 37 = $303.30. The remaining amount, $196.70, is recorded as an other electoral campaign expense.
2. On the day the election is called, the official agent pays $100 at a garage sale for the purchase of a printer for the campaign. The commercial value of renting a similar printer during the election period would have been $150. The official agent records $100 as an election expense since the purchase price, $100, is lower than the rental rate.
3. A volunteer uses his personal laptop to do work for the campaign during the election period. The commercial value of renting a similar laptop for the 37-day period would be $80. This is a non-monetary contribution from the volunteer. However, because the amount is $200 or less and the volunteer is not in the business of providing electronics, the non-monetary contribution is deemed to be nil and there is no expense to report.

Rental of a campaign office

The campaign may rent an office for the candidate's campaign. The portion of the rent incurred before and after the election period is an other electoral campaign expense. Only the portion of the rent used during the election period is an election expense.

Example

The campaign rents an office on March 1, a month before the election is called. The rental agreement is for three months and the rent is $300 a month. The election period is 37 days.

The election expense to be recorded is the rent for the month of April, plus the rent for 7 days in May: $300 + (7 / 31 x $300) = $367.74. The remaining amount, $532.26, has to be recorded as an other electoral campaign expense.

Note: If the registered association rents an office for the candidate in advance, the candidate's campaign must report all of the rent as its own expense either from the date agreed on for the campaign to start using the office or from the date it starts using the office (whichever is earlier).

Installation and other office expenses

The expense incurred to install items used during the election period is an election expense even if the installation takes place before the election is called, as long as the item itself is an election expense. Installation expenses cannot be prorated.

Other office expenses include the cost of buying office supplies, such as paper or toner cartridges, or supplying refreshments during meetings.

Example

The campaign pays $500 in labour for a worker to install telephones, computers and printers in the office before the election starts. The full $500 is an election expense because the installed equipment is used during the election period.

The campaign also pays a monthly rate of $200 for telephone usage. The prorated cost for days during the election period is an election expense, while the prorated cost for days outside the election period is an other electoral campaign expense.

Cell phones

A candidate's campaign might provide the candidate and workers with cell phones for use during the election period. If the campaign supplies the phones, the election expense is the cost of the cell phones and monthly usage plans, prorated for the length of the election period, plus any additional fees.

If personal cell phones are used during the election period, there are two ways that the expenses may be accounted for:

- Candidates or workers may ask the campaign to reimburse expenses that they incurred because of the election. These costs are election expenses for days during the election period.
- Candidates or workers may make a non-monetary contribution of the use of their phone. If the incremental expenses that they incurred because of the election are $200 or less (for example, additional fees per monthly phone bill) and the person is not in the business of providing cell phone service, then the contribution amount is deemed to be nil and no expense is reported.

Examples

1. The candidate's campaign rents cell phones for its workers at a cost of $30 per day over a 40-day election period. The rental company charges a usage fee per transaction. The election expense is $1,200 (40 x $30) plus any transaction fees incurred on days during the election period. Any costs for days outside the election period are other electoral campaign expenses.
2. Ling, a candidate, uses her own cell phone for campaigning during a 40-day election period. On top of her usual monthly fee, she incurs an extra $100 for data overage while campaigning door to door. Because the incremental expense that she incurred for the election is $200 or less, Ling could make a non-monetary contribution of the data overage, and it would be deemed nil. However, the campaign agrees to reimburse the $100 and reports it as an election expense.

Campaign workers and related expenses

The candidate's campaign may have to report various election expenses related to their paid workers and volunteers: incidental expenses, travel and living expenses, and compensation.

Incidental expenses of campaign workers

Whether campaign workers are volunteering or being paid, some incidental expenses related to their work, such as for local transportation and refreshments, are election expenses.

If a worker pays for incidentals and is not reimbursed, the amount is a non-monetary contribution and an expense. However, if the amount is $200 or less and the individual is not in the business of providing that property or service, the non-monetary contribution is deemed to be nil and no expense has to be reported. Each incidental expense is measured individually against the $200 threshold to determine whether the contribution is deemed nil.

The campaign may provide gift cards to its workers specifically to cover incidental expenses, such as gas and food, during the election period. These gift cards are reported as election expenses, not as gifts to workers. To support the expenses, workers who make a purchase of $50 or more with a gift card should get an invoice (or other document evidencing the expense) showing the date, amount and items purchased, while workers who make a purchase of less than $50 with a gift card should record the date, amount and nature of the expense. Without these supporting documents, the expenses may not be eligible for reimbursement.

Examples

1. Late one night during the election period, volunteers help in the campaign office to prepare hundreds of flyers for mailing. A volunteer orders pizza and pays the delivery person $85 with their personal credit card. The campaign reimburses the volunteer a few weeks later. The amount of $85 is an election expense.
2. A volunteer is driving around in her own car to deliver flyers during the election period. She pays $30 to fill up her car. If the amount is not reimbursed by the campaign, the volunteer made a non-monetary contribution. However, because the amount is $200 or less, the non-monetary contribution is deemed to be nil and no expense has to be reported.
3. The campaign gives 10 volunteers a $50 gift card each to buy meals while they help during the election period. The volunteers use their gift cards to make multiple purchases under $50. They record the date, amount and nature of each expense, and give these records to the official agent. The official agent submits the records, along with the invoice and proof of payment from the original purchase of the gift cards, as supporting documents with the financial return.

Travel and living expenses of campaign workers

Campaign workers, whether volunteering or being paid, might travel to help at campaign events during the election period.

No matter when travel happens, if the work performed at the destination during the election is normally an election expense, the travel expense in both directions is an election expense. This applies even if the work is performed as volunteer labour. It includes return trips after the election period.

Temporary lodging and meals—or per diems (daily allowances)—are also an election expense but only for days during the election period.

It is advisable to have a written agreement or other documentation about a campaign worker's travel and living expenses to support all amounts being reported. In the absence of evidence, the payments may be considered an inappropriate use of campaign funds that would need to be returned.

When a worker is sharing transportation with the candidate, some of the cost may be an election expense and some may be the candidate's travel and living expense. See Chapter 11, **Candidate's Travel and Living Expenses**.

Travel and living expense of campaign workers	Timing	Reported as
Travel to and from destination	Days during or outside election period	Election expense
Lodging and meals	Days during election period	Election expense
	Days outside election period	Other electoral campaign expense

Note: If a worker pays for travel and living related to the campaign and is not reimbursed, the amount is a non-monetary contribution and a reportable expense. However, if the amount is $200 or less and the individual is not in the business of providing that property or service, the non-monetary contribution is deemed to be nil and no expense is reported.

Note: If workers have travelled to a particular destination for a purpose unrelated to the election and help with the campaign while there, only incremental expenses incurred to help are election expenses.

Examples

1. The campaign rents a bus to transport volunteers to one of the candidate's speaking events during the election period. It spends $600 on the rental and another $100 on refreshments for the volunteers. The $700 is an election expense.
2. The campaign is paying to relocate a worker, Gordon, from party headquarters to the candidate's riding for the election. The round-trip flight is $800. It is an election expense even if Gordon flies outside the election period. Gordon has free lodging with a relative and receives a per diem of $25. Since he travelled for 30 days during the election and 2 days outside it, the per diems result in an election expense of $750 ($25 x 30) and an other electoral campaign expense of $50 ($25 x 2). The expenses to record for Gordon's relocation are an election expense of $1,550 ($800 + $750) and an other electoral campaign expense of $50.

Compensation of workers

The campaign may choose to pay compensation to the official agent or other campaign workers, including paying volunteers for part of their work.

If a campaign worker is not receiving regular pay (i.e. a salary or hourly wage), please see information on paying volunteers for part of their work under **Volunteer labour is not a contribution** in Chapter 3, **Contributions**.

For work performed during the election period, compensation is almost always an election expense. Before the election period, it is occasionally an election expense. It is never an election expense after the election period. The table below provides examples.

An agreement must be in place before the work is performed. Once an agreement is in place, the campaign is liable for the related expenses.

An invoice is required for payments of $50 and over, setting out the nature of the expense. Because compensation expenses can vary widely, it is advisable to also have a written agreement or other documentation about a campaign worker's compensation to support all amounts being reported. Failure to adequately support the expenses may result in follow-up enquiries by Elections Canada auditors. In the absence of evidence, the payments may be considered an inappropriate use of campaign funds that would need to be returned.

Timing	Compensated work: examples	Reported as	Why
Before election period	Planning, budgeting, creating contact lists	Other electoral campaign expense	Research-style activities are election expenses only during the election period
	Canvassing homes, distributing flyers one week before the election period	Other electoral campaign expense	The communication has been fully transmitted before the election period
	Installing signs, designing flyers for use during the election period	Election expense	The communication will be used during the election period to promote/oppose a candidate
During election period	General campaign work	Election expense	Most work during the election period is done to promote/ oppose a candidate
	Converting a website to an accessible format	Accessibility expense	Accessibility-related work is excepted from election expenses (see Chapter 13)
	Processing contributions	Other electoral campaign expense	Certain fundraising work is excepted from election expenses (see Chapter 7)
After election period	Any work	Other electoral campaign expense	Work done after the election period does not promote/ oppose a candidate during an election period

Note: When paying candidates' representatives at the polls or office of the returning officer, compensation up to $5,000 total is reported as a personal expense of the candidate.

Examples

1. Leslie, a candidate, is paying her official agent $1,000 for work done before the election period, including budgeting, signing contracts and preparing lists of volunteers. The $1,000 is an other electoral campaign expense. A portion of the $1,000 could be an election expense if the output of the work, such as a campaign website, voter contact script or launch party, is tied to a specific activity during the election period. Supporting documents would need to show why part of the compensation is in fact an election expense. Leslie is paying her official agent another $2,500 for general work during the election period. The $2,500 is an election expense.
2. Leslie is paying $50 compensation to each of her six representatives at the polls on election day. The total amount paid, $300, is recorded as the candidate's personal expense rather than as an election expense.

High-profile campaigners and invited guests

Parliamentarians, other candidates or celebrities will sometimes campaign with a candidate at in-person events. The candidate might also invite a high-profile guest to play an official role in an event.

When it comes to expenses, high-profile campaigners and guests are treated in the same way as campaign workers. This means their travel and living expenses associated with the event are election expenses. Any compensation paid to them (or the commercial value of a service that they are not eligible to provide as a volunteer) is also an election expense.

If they have travelled to a particular destination for purposes unrelated to the election and help with the campaign while there, only incremental expenses incurred to help are election expenses.

Some celebrities charge appearance fees to take part in events, though as individuals they often make the personal choice to participate for free in other events. As with any individual, if a celebrity is self-employed as a speaker but chooses to express their personal political views at a candidate's event without being paid, they may do so without making a non-monetary contribution.

However, there is a difference when the celebrity is asked to provide a service other than speaking or appearing, such as participating as an emcee or a performer. In that case, the commercial value of the service is an election expense, whether paid by the candidate or contributed by the celebrity.

Note that a celebrity's participation in a candidate's event is not captured as a third party partisan activity, since the candidate organizes the event and reports the expenses.

Examples

1. The candidate invites Faiza, a celebrity who sometimes charges for speaking engagements, to give a speech at a campaign rally. Faiza supports the candidate and can choose to speak for free. She does not have to charge for her participation or make a contribution of its commercial value. Faiza did not have to travel to attend the event, and the campaign incurred no additional expenses for her to participate. There is no contribution or election expense to report for her participation.
2. Clydie G, a famous Canadian musician, is touring during the election and plays a show in Vancouver. The next day, he flies to Victoria to join a candidate on stage at a rally and performs a song. He then flies back to continue his tour. The cost of the round-trip flight is $400. It is an election expense that must be paid by the candidate or contributed by Clydie G. For the performance itself, because Clydie G is self-employed as a musician, he cannot volunteer the service. The commercial value of the performance is an election expense that the candidate must pay or Clydie G must contribute.

For examples involving parliamentarians and other candidates, see Chapter 15, **Working with Other Entities**.

Security expenses reported as election expenses

A candidate's campaign might incur mandatory or discretionary security expenses in relation to the election. There is some flexibility in how these expenses are reported.

An expense for general campaign security may be categorized as:

- an election expense (subject to the election expenses limit and may be eligible for reimbursement), or
- an other electoral campaign expense (not subject to the election expenses limit and not eligible for reimbursement)

This includes security for the campaign office, events and campaign workers. It includes both physical security and cybersecurity.

If security expenses are incurred for the candidate's own security or the security of their family, see **Personal security expenses** in Chapter 10, **Candidate's Personal Expenses**.

If the campaign intends to report a security expense as an other electoral campaign expense, see **Security expenses reported as other campaign expenses** in Chapter 14, **Other Electoral Campaign Expenses**.

Example

Mylène, a candidate, wants to put in place basic security for the election. Her campaign installs an alarm system at the campaign office ($800 for installation and monitoring) and cybersecurity monitoring on the office network ($1,500 for 10 users) during the election period. The official agent is not concerned about the impact of this security on the election expenses limit, and he reports a total of $2,300 in election expenses. The expenses are subject to the limit and may be eligible for partial reimbursement.

OGI reference

For a detailed discussion of this topic, please refer to Elections Canada's interpretation note 2024-05, *Security Expenses of Registered Parties, Candidates and Contestants*, on the Elections Canada website.

Holiday greeting cards and receptions

Candidates might choose to distribute greeting cards during a holiday season. If the greeting cards are distributed during the election period, they are election advertising and have to be reported as election expenses. If these expenses are not paid by the campaign, then they could be either non-monetary contributions if paid by an individual, or non-monetary transfers if paid by the registered party or a registered association.

If the greeting cards are in transit on the day the election is called and the candidate does not have the ability to stop their delivery, they will not be considered an election expense even though the actual delivery will take place during the election period. However, any greeting cards distributed in the 36 days preceding a fixed-date election will be considered an election expense.

Holiday season receptions held during the election period are election expenses. If these expenses are not paid by the campaign, then they could be either non-monetary contributions if paid by an individual, or non-monetary transfers if paid by the registered party or a registered association.

Use of parliamentary resources and other existing resources

Candidates' campaigns commonly make use of existing resources such as signs and office staff. These resources often come from a registered association, and sometimes from a member of Parliament's office. Their use during the election period is an election expense.

If a member of Parliament uses parliamentary resources during their election campaign, and these resources are not paid by the campaign, their use is a non-monetary contribution from the member and is subject to the contribution limit.

Note: The House of Commons' *Members By-law* should be consulted as it may place limitations on certain uses of parliamentary resources (available on the Parliament of Canada website).

OGI reference

For a detailed discussion of a related topic, please refer to Elections Canada's interpretation note 2020-04, *The Use of Member of Parliament Resources Outside of an Election Period*, on the Elections Canada website.

For details on shared transactions, such as subletting the registered association's office space, see Chapter 15, **Working with Other Entities**.

Used signs

If a campaign uses signs in a subsequent election, the amount of the election expense to be recorded is the current commercial value of equivalent signs.

Reused signs also have to be recorded as a non-monetary transfer or contribution received from the entity or individual that had possession of the signs. Generally this is the registered association or the candidate. Keep in mind that contribution and transfer rules apply to these transactions.

Billboards

The commercial value, including design, production and installation, of any pre-existing billboards that remain in place during the election period are election expenses. Billboards include the sign and the supporting structure. Elections Canada will accept the commercial value of an equivalent sign (that is, the same size and design) that would be temporarily installed just for the election period.

Similarly, with respect to the supporting structure, Elections Canada will accept the commercial value of an equivalent structure that would typically be used for an election period rather than the commercial value of a structure designed to be more permanent in nature. Note that the commercial value of the structure is the lower of its purchase price or its rental cost for the length of the election period.

A tagline must be added to the billboard in a reasonable timeframe after the election is called. See the section **Traditional election advertising** above.

Website and social media accounts of a parliamentarian

Candidates may have websites and social media accounts that are designed and maintained using parliamentary resources.

If the candidate uses the website for the purpose of their campaign, its commercial value—including design, maintenance and hosting—is an election expense. Elections Canada will accept the current commercial value of an equivalent website as the commercial value of a pre-existing website.

Expenses to produce and distribute content on the website or social media accounts for the purpose of the campaign are also election expenses. Pre-existing content is only an expense if it was posted for the purpose of the campaign or promoted during the campaign.

Staff of a parliamentarian

If employees on the staff of a parliamentarian engage in political activities to support the parliamentarian as a candidate during the election period, the salaries of these persons are election expenses of the candidate and, if not paid by the campaign, are non-monetary contributions from the parliamentarian.

However, if the employees work on the candidate's campaign outside their normal working hours or are on unpaid leave (or paid, if the leave was earned under regular terms of employment that do not specify leave for the purpose of helping a political entity), their involvement is volunteer labour and is therefore neither an election expense nor a non-monetary contribution.

As a best practice, employees who are on leave should keep a written record of their leave, and candidates should verify the leave status of their staff before having them work on the campaign.

Parliamentary database of a member of Parliament

A member of Parliament who is running as a candidate might use information on electors from their parliamentary database to promote their re-election. The campaign has to report the commercial value of the data as a personal contribution from the member, subject to their contribution limit, unless it is paid by the campaign. It is also an election expense or an other electoral campaign expense, depending on when the data was shared with the campaign.

The commercial value is the lowest amount charged by a business for a dataset with a similar number of entries and data fields and with a similar level of quality and currency. Any compensation paid to staff from the parliamentary budget to do election database work must also be reported.

Example

A candidate, who is a member of Parliament, arranges for data to be transferred from their parliamentary database to their election database before the election period starts. This is a personal non-monetary contribution from the member to their campaign. The official agent reports the commercial value of an equivalent list sold by a broker as the amount of the contribution and as an other electoral campaign expense. **Note:** The House of Commons *Members By-law* should be consulted as it may place limitations on this type of activity.

Householders issued by members of Parliament

A member of Parliament who is running as a candidate in an election might issue a householder during the election period. This is an election expense and, if not paid by the campaign, a non-monetary contribution from the member.

If a householder is in transit on the day the election is called and the candidate does not have the ability to stop the delivery, it will not be considered an election expense even though the actual delivery will take place during the election period. However, any householder distributed in the 36 days preceding a fixed-date election will be considered an election expense.

10. Candidate's Personal Expenses

This chapter discusses the candidate's personal expenses and reporting requirements. It covers the following topics:

- *What are the candidate's personal expenses?*
- *Who can incur and pay the candidate's personal expenses?*
- *Typical personal expenses (care and disability expenses, compensation of candidates' representatives, other personal expenses)*

What are the candidate's personal expenses?

Personal expenses of the candidate include the following types of expenses reasonably incurred in relation to the candidate's campaign, both during and outside the election period:

- childcare expenses
- expenses related to the provision of care for a person with a physical or mental incapacity for whom the candidate normally provides such care
- in the case of a candidate who has a disability, additional personal expenses that are related to the disability
- personal security expenses, up to a limit of $5,000 set by the Chief Electoral Officer
- expenses incurred to pay the candidate's representatives at a polling station or at the office of a returning officer, up to a limit of $5,000 set by the Chief Electoral Officer
- other personal expenses—that is, all personal expenses other than those in the preceding categories—up to a limit of $200 set by the Chief Electoral Officer

The candidate's personal expenses do not count against the election expenses limit. They may be eligible for partial reimbursement. See Chapter 18, **Reimbursements and Subsidies**, for more information.

Note: The candidate's personal expenses must be new expenses or increases in normally incurred expenses. In other words, they are expenses that the candidate incurred only because there was an election.

Who can incur and pay the candidate's personal expenses?

Only the candidate, the official agent or a person authorized in writing by the official agent can incur the candidate's personal expense.

Anyone can pay the candidate's personal expenses. They can be paid:

- by the official agent from the campaign bank account
- by the candidate using their own funds, including funds provided by another person or group for that purpose
- by any person or group directly, using their own funds, with the candidate's consent

The following table explains different scenarios for paying personal expenses other than from the campaign bank account.

Payment scenario and expense category	What to keep in mind
Candidate pays **any personal expense** and intends to be repaid by the campaign	The campaign has to repay the candidate within 36 months after election day. After that date, the repayment cannot be made without prior authorization from Elections Canada or a judge.
Candidate or others pay **care or disability** expenses and do not intend to be repaid	The candidate, other person or group makes the payment without going through the campaign bank account. It is not a contribution but must still be reported in the candidate's return.
Candidate or others pay **candidates' representative** expenses or **personal security** expenses and do not intend to be repaid	Same as above. The campaign can accept payments from the candidate and others up to a combined total of $5,000 in each of these categories. Over the limit, the expense is still reported as a personal expense but is not eligible for reimbursement and cannot be paid by the candidate or others.*
Candidate or others pay **other personal** expenses and do not intend to be repaid	Same as above. The campaign can accept payments from the candidate and others up to a combined total of $200 in this category. Over the limit, the expense is still reported as a personal expense but is not eligible for reimbursement and cannot be paid by the candidate or others.*

*An expense over the limit is not exempted from the contribution rules. Paying the expense is a non-monetary contribution, unless the candidate pays with their own funds and is repaid by the campaign.

Note: Be careful of the category limits when allowing candidates' representative, personal security or other personal expenses to be paid other than from the campaign bank account. Payment of expenses over the category limit may result in ineligible contributions.

Typical personal expenses

The following are examples of typical personal expenses that the candidate might incur in relation to their campaign.

Childcare

The candidate might engage in campaign activities during the daytime, evenings or weekends. If the candidate would normally be at home caring for a child at these times, the expense for additional childcare incurred as an incidence of the election is a personal expense of the candidate.

Childcare may include daycare, babysitting services, day camps and tutoring, when these expenses have been incurred only because of an election.

Example

1. Raffi, a candidate, has officially launched his campaign for an election that will be held later in the year. He has sole care of his child on weekends. When he goes canvassing one Saturday, Raffi leaves his child with a babysitter for three hours. The expense for the babysitter is a personal expense of the candidate.
2. Santina, a candidate, has a child who is normally in daycare five days a week. This care continues during the election period. As there is no additional cost because of the election, there is no personal expense to report.
3. Marvin, a candidate, normally helps his child with homework in the evening. His campaign activities prevent him from providing this support during the election, so he hires a tutor for two nights a week. The expense for this tutoring is a personal expense of the candidate.

Care for a person with a physical or mental incapacity

If the candidate normally provides care for a person with a physical or mental incapacity, additional care might be needed for the times when the candidate is engaged in campaign activities. The expense for additional care is a personal expense of the candidate.

Expenses related to a disability

In the case of a candidate with a disability, the additional expenses related to the disability that are reasonably incurred as an incidence of the election are personal expenses of the candidate.

Examples

1. Ana, a candidate, has a disability that requires the services of a caregiver when she travels. The caregiver accompanies Ana on trips in the riding. The expenses of this additional care are personal expenses of the candidate.
2. Boris, a candidate, has a disability that requires him to use accessible forms of transportation. He regularly travels from home to his campaign office and to campaign events using accessible taxis. The expenses for the taxis are personal expenses of the candidate. If his campaign qualifies for a reimbursement, Boris will get a higher reimbursement by correctly reporting the fares as personal expenses rather than travel and living expenses.

OGI reference

For a detailed discussion of this topic, please refer to Elections Canada's interpretation note 2019-07, *Accessibility Expenses and Disability-Related Personal Expenses*, on the Elections Canada website.

Personal security expenses

Personal security expenses are those incurred for the candidate's own security or the security of their family in relation to the election. This category includes close protection and home security, such as alarm systems, security guards and secure renovations.

This category has a limit of $5,000 established by Elections Canada. Expenses in excess of the limit are still reported as personal security expenses but must be funded by the campaign and are not eligible for reimbursement.

There are two circumstances in which security expenses may not have to be reported:

- Security expenses paid by a legislative or government body are not reported, unless the candidate receives a secure service that is also available without the security element. In that case, the commercial value of the unsecured service is reported as an expense and reimbursed to the legislative or government body.
- Candidates who regularly use private security outside elections only have to report the additional security expenses that they incur because of the election.

If the candidate receives close protection from the government that includes a vehicle and driver, see the section **Transportation** in Chapter 11, **Candidate's Travel and Living Expenses**.

Note: On an exceptional basis, candidates may report general security that protects both them and others outside their family (for example, campaign workers) as a personal expense. This is possible if the security is in place primarily for their own protection.

Examples

1. Clarice, a candidate, is uneasy about online threats against her early in the election. Clarice's campaign installs an alarm system at her home ($800 for installation and monitoring). The campaign hires a personal security guard for Clarice while she travels in the riding and attends events ($2,400 for 30 hours). The official agent reports a total of $3,200 in personal security expenses. These expenses are not subject to the election expenses limit and may be eligible for partial reimbursement. They do not have to be paid from the campaign bank account.
2. Serge, a candidate, wants to make his home more secure for the election. He arranges with the campaign for the installation of two high-security doors ($3,000) and bullet-resistant glass on the front windows ($4,000). Serge pays for the high-security doors from his personal bank account. Serge's mother, Carole, pays for the bullet-resistant glass from her own bank account, with Serge's consent. The official agent receives all supporting documents from Serge and notes that his total personal security expenses are over the $5,000 category limit. The agent reports:
    - a $4,000 personal security expense paid by Carole (reported as paid from an outside source of funds, not a contribution)
    - a $1,000 personal security expense paid by Serge (reported as paid from an outside source of funds, not a contribution)
    - a $2,000 personal security expense received as a non-monetary contribution from Serge to his own campaign (because, over the $5,000 limit, these expenses can no longer be paid using outside funds)

    None of these expenses are subject to the election expenses limit. Up to $5,000, they may be eligible for partial reimbursement.

OGI reference

For a detailed discussion of this topic, please refer to Elections Canada's interpretation note 2024-05, *Security Expenses of Registered Parties, Candidates and Contestants*, on the Elections Canada website.

Expenses to pay the candidate's representatives

Unremunerated candidates' representatives at the polls provide volunteer labour, which is not considered an expense and is not reported.

However, if the candidate decides to pay for the compensation of their representatives at the polls or at the office of the returning officer when electors receive special ballots, these expenses are personal expenses of the candidate.

This category has a limit of $5,000 established by Elections Canada. Compensation in excess of the limit is still reported as a personal expense but must be funded by the campaign and is not eligible for reimbursement.

Other personal expenses

This category includes personal expenses other than those in the preceding categories.

It is the category in which to report items such as costs of dry cleaning and personal grooming. All the items reported must be for expenses that the candidate would not normally incur if there was no election.

This category has a limit of $200 established by Elections Canada. Other personal expenses in excess of the limit are still reported as personal expenses but must be funded by the campaign and are not eligible for reimbursement.

11. Candidate's Travel and Living Expenses

This chapter discusses the candidate's travel and living expenses and reporting requirements. It covers the following topics:

- *What are the candidate's travel and living expenses? What are not?*
- *Who can incur and pay the candidate's travel and living expenses?*
- *Use of travel reward points*
- *Typical travel and living expenses (meals and incidentals, temporary lodging and transportation)*

What are the candidate's travel and living expenses?

The candidate's travel and living expenses include the following types of expenses reasonably incurred in relation to the candidate's campaign, both during and outside the election period:

- transportation
- temporary lodging
- meals and incidentals

The candidate's travel and living expenses do not count against the election expenses limit.

Travel and living expenses incurred for use during the election period may be eligible for partial reimbursement. See Chapter 18, **Reimbursements and Subsidies**, for more information.

Note: The candidate's travel and living expenses must be new expenses or increases in normally incurred expenses. In other words, they are expenses that the candidate incurred only because there was an election.

What are not the candidate's travel and living expenses?

The expenses of campaign workers and volunteers accompanying the candidate on trips during the election period, or assisting the candidate during events, are not the candidate's travel and living expenses. They are election expenses subject to the limit.

See **Campaign workers and related expenses** in Chapter 9, **Election Expenses**.

Examples

1. The candidate rents a car to travel in the riding and meet with voters during the election period. The car rental and fuel costs are recorded as travel and living expenses of the candidate. The expenses for the candidate's lodging and meals during the trip are also travel and living expenses. The candidate travels with his campaign manager, who is a volunteer. The expenses associated with the campaign manager's lodging and meals during the trip are election expenses.
2. The candidate's campaign rents a bus for $800 to transport the candidate and volunteers to an event during the election period. The candidate could have rented a car for $60. The campaign can choose to report $800 as an election expense, or it can report $60 as the candidate's travel and living expense (not subject to the limit) and the remaining $740 as an election expense.

Who can incur and pay the candidate's travel and living expenses?

Only the candidate, the official agent or a person authorized in writing by the official agent can incur a candidate's travel and living expenses.

Only the candidate or their official agent is allowed to pay the candidate's travel and living expenses. They can be paid:

- by the official agent from the campaign bank account
- by the candidate using their own funds

The following table explains the different scenarios for candidates paying their own travel and living expenses.

Payment scenario	What to keep in mind
Candidate pays a travel and living expense and **intends to be repaid** by the campaign	The campaign has to repay the candidate within 36 months after election day. After that date, the repayment cannot be made without prior authorization from Elections Canada or a judge.
Candidate pays a travel and living expense and **does not intend to be repaid**	When candidates use their own funds to pay travel and living expenses, and they are not repaid by the campaign, it is a non-monetary contribution from the candidate to the campaign. The contribution rules apply.

Use of travel reward points

Candidates may have accumulated travel points from reward programs in their personal or professional lives. If a candidate uses the points to cover or subsidize their campaign travel expenses, they are making a contribution to the campaign. The contribution amount is the commercial value of the property or services acquired with the points.

To not have the points count as a contribution, the campaign must repay the commercial value to the candidate.

Typical travel and living expenses

The following are examples of typical travel and living expenses that the candidate might incur in relation to their campaign.

Meals and incidentals

The candidate might spend long hours away from home because of the campaign. Additional expenses for the candidate's meals and incidentals incurred as an incidence of the election are travel and living expenses.

Example

The candidate orders a $30 dinner while travelling in the riding because of the campaign. This is a travel and living expense of the candidate. His day-to-day meals consumed at home, on the other hand, are not a travel and living expense because meals are consumed regularly outside the election period.

Note: Per diems (daily allowances) cannot be claimed as a candidate's travel and living expenses. Only actual paid expenses are considered. Per diems may be reported as an election expense if they are part of the candidate's compensation agreement.

Temporary lodging

The candidate might stay in a hotel while travelling in the electoral district for the campaign or might relocate temporarily to the electoral district if they normally live elsewhere. The expense for the candidate's temporary lodging incurred as an incidence of the election is a travel and living expense.

Transportation

General rule

The candidate might need to travel within or outside the electoral district for the campaign, using a vehicle or other method of transportation. The expense for the candidate's transportation incurred as an incidence of the election is a travel and living expense.

If the candidate uses a personal vehicle for travel, they may submit:

- receipts for gas and other expenses, or
- a mileage log

The mileage log should contain the following information: the date of travel, point of origin, destination, kilometres travelled and purpose of travel. We recommend that campaigns use the kilometric rates established by the National Joint Council's *Travel Directive* to calculate the expense.

Note: A candidate's travel claim has to be either for actual expenses, such as gas and rental costs, or else for mileage. The claim cannot be for both.

Secure travel paid by a legislative or government body

Some candidates may be issued a security detail that includes a vehicle and driver. The commercial value of using an unsecured vehicle must be reported to Elections Canada as an expense and reimbursed to the legislative or government body.

The commercial value is based on the transportation that the candidate would normally use for the election, if security was not a concern. This could be a personal vehicle, rental car, taxi or ride share. For example:

- If the candidate would normally use a personal vehicle, the expense is based on mileage.
- If the candidate would normally use a rental car, taxi or ride share, the expense is the lowest amount that a supplier would charge at the time the secure vehicle was used and for the number of days and kilometres travelled.

12. Candidate's Litigation Expenses

This chapter discusses the candidate's litigation expenses and reporting requirements. It covers the following topics:

- *What are the candidate's litigation expenses?*
- *Who can incur and pay the candidate's litigation expenses?*
- *Reimbursement for a judicial recount*

What are the candidate's litigation expenses?

Litigation expenses of a candidate are expenses for any of the following related to the campaign:

- a request or application related to a judicial recount
- an application to a judge related to the financial administration of the campaign (extension requests, relief from the obligation to file a corrected return, payment authorizations, etc.)
- an application to contest the election in the candidate's electoral district
- an appeal or judicial review related to the requests or applications above

Litigation expenses do not count against the election expenses limit. They are not eligible for reimbursement, except in the case of some expenses for judicial recounts.

Who can incur and pay the candidate's litigation expenses?

Only the candidate, the official agent or a person authorized in writing by the official agent can incur the candidate's litigation expenses.

Anyone can pay litigation expenses of the candidate. They can be paid:

- by the official agent from the campaign bank account
- by the candidate using their own funds, including funds provided by another person or group for that purpose
- by any person or group directly, using their own funds, with the candidate's consent

The following table explains different scenarios for paying litigation expenses other than from the campaign bank account.

Payment source	What to keep in mind
Candidate pays a litigation expense and **intends to be repaid** by the campaign	The campaign has to repay the candidate within 36 months after election day. After that date, the repayment cannot be made without prior authorization from Elections Canada or a judge.
Candidate or others pay a litigation expense and **do not intend to be repaid**	The candidate, other person or group makes the payment without going through the campaign bank account. It is not a contribution but must still be reported in the candidate's return.

Note: After sending the *Candidate's Statement of Expenses* to the official agent, if the candidate or others pay a litigation expense, the candidate must send details of the expense and proof of payment to the official agent as soon as possible. The official agent will need to submit a revised candidate's return. See **Additional reporting** in Chapter 17, **Reporting**.

Reimbursement for a judicial recount

After a judicial recount, a candidate can apply to Elections Canada for reimbursement of their costs associated with the recount. The application must set out:

- the amount and nature of the costs
- evidence that the costs were actually and reasonably incurred

The candidate can use the form *Application for Reimbursement of Costs at a Judicial Recount*, available in the *Judicial Recount Handbook*, to make the application.

Elections Canada will determine the costs and issue a reimbursement to the candidate's campaign, up to a maximum of $500 for each day or part of a day on which the judge conducted the recount.

13. Accessibility Expenses

This chapter discusses the campaign's accessibility expenses and reporting requirements. It covers the following topics:

- *What are accessibility expenses?*
- *What are not accessibility expenses?*
- *Who can incur and pay accessibility expenses?*
- *Typical accessibility expenses (accessible website, sign language interpretation, communication products, construction and renovation)*

What are accessibility expenses?

Accessibility expenses to accommodate persons with disabilities are:

- any cost incurred by the candidate for property or a service that is used solely to make materials used or activities held during an election period accessible
- the difference between the cost incurred for the property or service to make the materials or activities accessible, and the value of the property or service if the materials or activities had not been accessible
- a non-monetary contribution or transfer received by the candidate that is used solely to make materials used or activities held during an election period accessible
- the difference between the value of a non-monetary contribution or transfer received to make the materials or activities accessible, and the value of the property or service if the materials or activities had not been accessible

Accessibility expenses do not count against the election expenses limit. They may be eligible for partial reimbursement. See Chapter 18, **Reimbursements and Subsidies**, for more information.

What are not accessibility expenses?

The following are not accessibility expenses:

- an expense related to a candidate's fundraising activity
- an expense for material used or an activity held outside the election period only
- an expense that the campaign would have incurred for property or a service regardless of whether or not it was accessible
- an expense used for a purpose other than making material or an activity accessible

Note: Expenses incurred by candidates with a disability to support them while they campaign are not accessibility expenses but rather personal expenses. See Chapter 10, **Candidate's Personal Expenses**, for more information.

Who can incur and pay accessibility expenses?

Only the official agent, the candidate or a person authorized in writing by the official agent can incur accessibility expenses.

Only the official agent is allowed to pay accessibility expenses.

OGI reference
For a detailed discussion of this topic, please refer to Elections Canada's interpretation note 2019-07, *Accessibility Expenses and Disability-Related Personal Expenses*, on the Elections Canada website.

Typical accessibility expenses

The following are examples of typical accessibility expenses that the campaign might incur.

Accessible websites

A fully accessible campaign website is one that can be properly read by a screen reader, allows for navigation using a keyboard, gives the same information in alternative formats, uses adequate colour contrast, and so on.

Additional expenses to create an accessible website, to convert an inaccessible website, or to make some features accessible during the election period are accessibility expenses.

See the World Wide Web Consortium's *Web Content Accessibility Guidelines* for internationally recognized standards.

Example
The campaign creates a website for use during the election period and pays to run accessibility diagnostics on the site. When the diagnostics show that several web pages need to be recoded for accessibility, the campaign hires a web designer to make the improvements. The diagnostics tool and web designer fees are accessibility expenses.

Sign language interpretation

The campaign might have a sign language interpreter at events where the candidate is speaking or at locations where information is being offered, so that events and information are accessible to people who are deaf or hard of hearing.

The expense for interpretation services that make material or an activity accessible during the election is an accessibility expense.

Note: If an activity is directly linked to fundraising (for example, a ticketed fundraiser or auction), the expense for accommodation is not an accessibility expense. It is an other electoral campaign expense.

Communication products in adapted or alternative formats

Campaigns often distribute or publish communication products in print, audio, video and other formats. To make a communication accessible, the campaign may need to add an alternative format or adapt an existing format. For example, printed products can be reproduced in braille, large text and audio; audio can be transcribed into text; and video can be captioned or transcribed into text.

The expense to add or adapt communication products to make them accessible during the election is an accessibility expense.

Example

The campaign produces a video promoting the candidate for $1,000. The production cost includes captioning that makes the video accessible to persons who are deaf or hard of hearing. The video would have cost $900 to produce without the captions. As a result, the financial agent reports an election expense of $900 and an accessibility expense of $100 ($1,000 – $900).

Construction and renovation

Some buildings do not have level access or may be temporarily inaccessible to persons with a mobility impairment. The campaign might construct a temporary ramp for their campaign office to provide wheelchair access or make other renovations that provide access to persons with a disability.

The expense for construction or renovations to make material or an activity accessible during the election is an accessibility expense.

Example

The campaign office is in a building that has three steps before the entrance. To make the office accessible to wheelchair users, the campaign hires a contractor to build a wooden ramp. The cost of materials and labour is $300. This is an accessibility expense.

14. Other Electoral Campaign Expenses

This chapter discusses electoral campaign expenses other than election, personal, travel and living, litigation and accessibility expenses. It provides examples of typical expenses in this category. It covers the following topics:

- *What are "other" electoral campaign expenses?*
- *Who can incur and pay "other" electoral campaign expenses?*
- *Typical "other" expenses (partisan advertising, compensation paid to the candidate, fundraising expenses, unused inventory, loan interest outside the election period, preparing reports and replacing damaged property)*

What are "other" electoral campaign expenses?

Some electoral campaign expenses, which are reasonably incurred as an incidence of the election, do not fit into any specific expense category. They are called "other" electoral campaign expenses and are not subject to a limit.

Property or services used before or after the election

Expenses for property or services used before or after the election period are electoral campaign expenses if they were incurred as an incidence of the election. Some expenses are not part of the campaign at all. The table below can help a campaign decide how to categorize an expense.

Property or services used before the election period starts	**Property or services used after election day**
The campaign should ask: If the candidate had **not** planned to participate in a future election, would the expense **still** have been incurred? If **yes**, there is no electoral campaign expense to report. If **no**, then there is an electoral campaign expense to report. If the expense is not a: • personal expense (Chapter 10), or • travel and living expense (Chapter 11) then it is an other electoral campaign expense.	The campaign should ask: Was the expense reasonably incurred because of the election? If **no**, there is no electoral campaign expense to report. If **yes**, then there is an electoral campaign expense to report. If the expense is not a: • personal expense (Chapter 10) • travel and living expense (Chapter 11), or • litigation expense (Chapter 12) then it is an other electoral campaign expense.

Examples

1. The campaign rents an office on March 1, a month before the election is called. The rental agreement is for three months and the rent is $300 a month. The election period is 37 days, starting from April 1. The portion of the rent that has to be recorded as an other electoral campaign expense is $532.26. That is the amount remaining after the election expense, $367.74, is subtracted from the rent total. Calculation: $900 – ($300 + (7 / 31 x $300)) = $532.26. **Note:** If the registered association rents an office for the candidate in advance, the candidate's campaign must report all of the rent as its own expense either from the date agreed on for the campaign to start using the office or from the date it starts using the office (whichever is earlier).
2. After election day, the candidate invites volunteers to a thank-you party. Although the event is outside the election period, the expense is incurred as an incidence of the election. Accordingly, the expense has to be reported as an other electoral campaign expense.

Who can incur and pay "other" electoral campaign expenses?

The official agent, the candidate or a person authorized in writing by the official agent can incur other electoral campaign expenses.

Only the official agent is allowed to pay other electoral campaign expenses, other than petty expenses paid from the petty cash with the official agent's written authorization.

Typical "other" expenses

Partisan advertising during the pre-election period

Candidates may conduct advertising to promote themselves or oppose other candidates in the months before an election period begins.

When this advertising takes place in the year of a fixed-date general election, starting from June 30 until the election period begins, it is called partisan advertising. Unlike registered parties, candidates are not subject to a limit on their partisan advertising expenses.

The expense to distribute advertising before the election period is an other electoral campaign expense rather than an election expense. The expense to produce the advertising is also an other electoral campaign expense, as long as the advertising is not also distributed during the election period.

Note: A candidate must not collude with a registered party by engaging in partisan advertising to help the party circumvent its partisan advertising expenses limit.

Compensation paid to the candidate

Reasonable compensation may be paid to the candidate from the campaign bank account. It is an other electoral campaign expense.

An agreement must be in place before work is performed. Once an agreement is in place, the campaign is liable for the related expenses.

The campaign cannot pledge to pay the candidate on condition that there are sufficient funds after the election. This would constitute a gift rather than compensation and be subject to the $200 nominal gifts threshold.

An invoice is required for payments of $50 and over, setting out the nature of the expense. Because compensation expenses can vary widely, it is advisable to also have a written agreement or other documentation about the candidate's compensation to support the amount being reported.

Failure to adequately support the expense may result in follow-up enquiries by Elections Canada auditors. In the absence of evidence, the payment of salaries may be considered an inappropriate use of campaign funds that would need to be returned.

Fundraising expenses

Some fundraising expenses are other electoral campaign expenses rather than election expenses, even if the fundraising takes place during the election period. See **Fundraising expenses** in Chapter 7, **Fundraising**, for more information.

Note: Expenses associated with the production and distribution of advertising and promotional materials related to a fundraising activity are election expenses to the extent that the advertising and promotional materials are used during the election period.

Example

The campaign holds a ticketed fundraising dinner during the election period. The expenses incurred for the venue rental, food, drinks and entertainment are other electoral campaign expenses. The expenses incurred to promote the event are election expenses.

Unused inventory

After election day, the candidate's campaign may have promotional items that were never used during the election period and remain in inventory.

The expense for these unused items is not an election expense but an other electoral campaign expense. This is the case except for unused election signs, which are always treated as election expenses. See **Election signs** in Chapter 9, **Election Expenses**, for more information.

Unused inventory should be sold at commercial value, or transferred to the registered association or the registered party.

Example

During the election period, 18,000 flyers are distributed and 2,000 remain in the campaign office unused. The purchase price of the 2,000 flyers is reported as an other electoral campaign expense.

Interest on loans before and after the election period

Interest accrued on loans before and after the election period is an other electoral campaign expense.

Security expenses reported as other campaign expenses

A candidate's campaign might incur mandatory or discretionary security expenses in relation to the election. There is some flexibility in how these expenses are reported.

An expense for general campaign security may be categorized as:

- an election expense (subject to the election expenses limit and may be eligible for reimbursement), or
- an other electoral campaign expense (not subject to the election expenses limit and not eligible for reimbursement)

This includes security for the campaign office, events and campaign workers. It includes both physical security and cybersecurity.

If security expenses are incurred for the candidate's own security or the security of their family, see **Personal security expenses** in Chapter 10, **Candidate's Personal Expenses**.

If the campaign intends to report a security expense as an election expense, see **Security expenses reported as election expenses** in Chapter 9, **Election Expenses**.

Example

Wei, a candidate, is particularly worried about threats against the campaign office in the last week of the election period. The campaign wants to hire a security guard for 24-hour surveillance of the office for 7 days ($4,000), but it may cause Wei to exceed his election expenses limit. To prevent the limit from becoming a barrier to security, the official agent reports the $4,000 security expense as an other electoral campaign expense. It is not subject to the election expenses limit or eligible for reimbursement. It must be paid from the campaign bank account or accepted as a contribution (up to the contribution limit).

OGI reference

For a detailed discussion of this topic, please refer to Elections Canada's interpretation note 2024-05, *Security Expenses of Registered Parties, Candidates and Contestants*, on the Elections Canada website.

Activities to close out the campaign

Expenses for activities to close out the candidate's campaign are other electoral campaign expenses, rather than election expenses, even if the activities take place before the polls close on election day. This is because they do not promote or oppose a candidate's election.

The following are examples of closing activities:

- taking down election signs
- uninstalling equipment in the campaign office
- packing and cleaning the campaign office before vacating it

By contrast, expenses for the following activities that take place after an election are **not** electoral campaign expenses for the election that has just ended:

- storing physical assets or materials for the next election, such as election signs
- storing or managing digital assets for the next election, such as voter data

The above expenses could be other electoral campaign expenses of the next election and paid using funds received for that election. First, the candidate must appoint an official agent for the next election, and the official agent must open a separate bank account. Candidates that were endorsed by a registered party may instead choose to transfer the assets to the party or to an affiliated registered association until the next election.

Preparation of reports

Expenses associated with fulfilling the various reporting obligations set out in the *Canada Elections Act* are other electoral campaign expenses.

Example
The candidate's campaign uses a courier service to submit the financial return two months after election day at a cost of $40. The official agent reports an other electoral campaign expense of $40. It is not subject to the election expenses limit or eligible for reimbursement.

Replacement or repair of damaged property

A candidate's campaign might incur unanticipated expenses during an election period because of property damage, including to a campaign vehicle or office equipment. The expenses to repair property, or to obtain an equivalent replacement for the property or for the service it provided, are other electoral campaign expenses rather than election expenses. This is because the repair or replacement is not being used to promote the candidate beyond the original expense.

If the replacement has upgraded features that are used to further promote the candidate and has a higher commercial value than the original property, then the difference needs to be reported as an election expense.

For damaged or stolen election signs, campaigns can choose to report the replacements as an other electoral campaign expense or an election expense. See **Election signs** in Chapter 9, **Election Expenses**.

Example
The candidate's campaign charters a bus for the election period at a cost of $6,000. The bus is damaged two days into the election period and can no longer be used. The campaign charters a replacement of the same kind and size at a cost of $8,000 for the remainder of the election. The original expense of $6,000 is an election expense. The second expense of $8,000 is an other electoral campaign expense, which is not subject to the election expenses limit or eligible for reimbursement.

15. Working with Other Entities

This chapter discusses how transactions are regulated when the candidate's campaign engages in shared activities or shares expenses with other candidates, a registered association or the registered party. It covers the following topics:

- *Expenses shared between candidates*
- *Prohibition on transferring expenses*
- *Property or services provided by the party or registered association*
- *Typical shared activities (leader's tour; campaigning by parliamentarians or another candidate; use of the registered association's resources)*

Expenses shared between candidates

Campaigns might decide to share the expenses of certain activities during the election period, such as a speaking tour from a senator or another candidate. These expenses must be authorized in advance by the official agents of each campaign.

Each campaign that participates in a shared activity must pay a reasonable allocation of the expense and report its share as an election expense. One campaign may not pay the expenses of another because transfers between campaigns are not allowed.

Expenses cannot be transferred

It is important to differentiate between the candidate's electoral campaign expenses and the expenses of the candidate's registered party. The *Canada Elections Act* specifies separate expenses limits for the registered party and each of its candidates.

The Act prohibits the transfer of expenses without accompanying property or services. Each entity has to report the expenses that it incurred for property and services used to promote that entity in the campaign.

Property or services provided by the party or registered association

Registered parties and registered associations often work very closely with candidates' campaigns, but it is important to have a clear separation in their finances for reporting purposes.

Candidates may receive property or services from their registered party or a registered association of the party, such as signs and riding service packages. These can be received as non-monetary transfers or can be paid by the candidate's campaign.

If the property or service is being paid by the candidate's campaign, a copy of the original supplier invoice as well as the invoice from the party or association must be included with the candidate's return. The documentation should confirm the amount reported in the candidate's return.

For details on property or services already in place, including used signs and existing websites, see the **Use of parliamentary resources and other existing resources** section in Chapter 9, **Election Expenses**.

Examples

1. The candidate's registered party purchases signs from Signs Inc. for $1,500 and resells them to the candidate's campaign for $1,500. The party has to provide a copy of the original supplier invoice from Signs Inc. for $1,500, as well as an invoice from the party for $1,500.
2. The registered party creates a web page on its site for each candidate. The commercial value of creating the web pages is $150 per candidate. The candidates' official agents agree to accept the web pages as transfers to their campaigns. Each candidate reports a non-monetary transfer and an expense of $150.
3. The registered party subscribes annually to a web application that makes it easier to distribute content across social media accounts. The supplier charges the party an extra $10,000 for its 343 candidates to have access during the election period. The party sends each candidate a copy of the original invoice as well as an invoice from the party for $29.15 ($10,000 / 343) for access to the application.
4. During the election period, the registered party mails get-out-the-vote postcards that include local information: the name of the party's candidate in the riding and the address of polling places. Candidates are informed of the postcards, but their official agents are not asked to authorize the expenses. This is not a provision of property or services from one entity to another. It is an election expense of the party. If candidates' campaigns had authorized the postcards for their ridings, they would be election expenses of the candidates instead.

Typical shared activities

The following are examples of typical activities where various entities work together and might share expenses.

Leader's tour

The party leader's tour expenses are election expenses of the party and may not be election expenses of the candidates. In addition to the expenses of transportation, the party has to include the expenses of all other related items, such as meals, refreshments, salaries of party staff assigned to the tour, and communications equipment rented for the media.

If the candidate's campaign incurs expenses to attend the leader's tour event, such as transporting campaign staff to the event, these are expenses of the candidate.

Note: If a leader attends a candidate event unrelated to the leader's tour, the expenses are those of the candidate, not of the party. Any incremental expenses incurred by the leader to attend such an event are reported as a transfer from the party to the candidate's campaign.

Example

The leader's tour has planned stops in Toronto and Ottawa on Thursday and Friday. A candidate asks the party leader to join an event in Hamilton on Thursday night. The incremental expenses for the party leader to attend the Hamilton event, such as added travel expenses, are a transfer from the party to the candidate's campaign.

Parliamentarians or other candidates campaigning for a local candidate

If a federal or provincial parliamentarian or another candidate campaigns on behalf of a local candidate, the expenses related to their involvement in the campaign are election expenses of the local candidate and have to be authorized in advance by the local candidate's official agent or a person authorized in writing by the official agent.

Examples

1. Two candidates, Basir and Caroline, agree to help with each other's campaigns. Basir travels to Caroline's riding to speak at her campaign event, and his campaign pays the $600 travel cost. However, this is Caroline's election expense, and the $600 must be repaid by her campaign.
2. A senator plans to go door-knocking with a candidate from her home province. The senator was already in the province, but she pays $100 in gas to drive to the candidate's riding. This is a non-monetary contribution from the senator. Because it is $200 or less, it is deemed nil and no expense is reported.
3. The registered party asks a candidate, Pilar, to visit different cities across the country to campaign with the candidates there. This could be an election expense of the party or of the local candidates, depending on who authorizes the expenses. In this case, Pilar's official agent confirms with the other candidates' official agents that they authorize the expense for Pilar to promote their candidate. With their written authorization, Pilar's campaign books her travel and accommodations for each location and pays all related expenses. These are election expenses of the local candidates, and the related expenses must be reimbursed by each local campaign.

Candidates campaigning for the registered party

If the candidate campaigns on behalf of the registered party in another electoral district, the expenses related to the candidate's involvement in the campaign are election expenses of the party and have to be authorized in advance by the chief agent or a registered agent.

Example

The registered party asks a candidate, Niall, to visit different cities across the country to campaign with the candidates there. This could be an election expense of the party or of the local candidates, depending on who authorizes the expenses. In this case, the chief agent confirms with Niall's official agent that the party authorizes the expenses for Niall to promote the party. With the chief agent's written authorization, Niall's campaign books his travel and accommodations and pays all related expenses. These are election expenses of the party. The party can either reimburse Niall's campaign for the expenses or accept the property or services as a non-monetary transfer from his campaign.

Use of the registered association's office and assets

The candidate's campaign may use the registered association's office and assets during the election period. Their use is an election expense.

For the use of its office, the registered association must send an invoice to the candidate's campaign together with the association's original rental agreement.

If the registered association charges:

- less than its own rental cost for the period, the difference is a non-monetary transfer from the association
- more than its own rental cost for the period, the difference is a monetary transfer from the candidate

For the use of its capital assets (computers, printers, etc.), the association must send an invoice equivalent to the commercial value of renting similar assets for the same period.

If the registered association does not charge for the use of its capital assets, the commercial value of renting similar assets for the same period is a non-monetary transfer from the association.

Example

The registered association rents office space all year. During the election period, the candidate sublets the office and uses it as a campaign office. The registered association sends an invoice to the candidate's campaign for the rent calculated for the election period. The rent paid by the candidate is an election expense of the candidate. The registered association has to report the income in its financial statement at the end of the fiscal year.

Use of the registered association's online contribution system

The candidate's campaign might use the registered association's website to process online contributions, since associations often already have the necessary resources in place.

If a contribution is processed through the registered association's website to the association's bank account:

- the contribution is made to the registered association and counts toward the combined limit for contributions to registered associations, candidates and nomination contestants
- the association issues the receipt and transfers the contribution amount to the candidate's campaign
- the official agent reports the amount as a transfer from the association

Keep in mind that the registered association's website is an election expense of the candidate if it remains online during the election period. See **Websites and web content** in Chapter 9, **Election Expenses**, for more information.

Use of the registered party's online contribution system

The registered party may set up a system on its website to collect online contributions to candidates, acting only as an intermediary.

If a contribution to the candidate is processed through the party website:

- the contribution is made to the candidate and counts toward the limit for contributions to candidates, not to the registered party
- the party sends the contribution amount, less the actual fees charged by the payment processing company, to the candidate's campaign (the party cannot deduct any additional amount)
- the party also sends supporting documents that show the contributor's name, contribution amount, date the contribution was made, and so on
- the official agent reports the full amount given as a contribution from the individual and issues a receipt
- the official agent reports the processing fee as an other electoral campaign expense

Example

Bernice makes a $50 contribution to a candidate using the registered party's online contribution system. The payment processing company charged a $1 transaction fee, so the registered party sends the candidate's campaign $49 and details about the contribution. The official agent records a contribution of $50 from Bernice and an other electoral campaign expense of $1. The official agent issues a receipt to Bernice for $50, keeping in mind that the receipt is only valid for tax purposes if the contribution was made after the candidate was confirmed and no later than election day.

OGI reference

For a detailed discussion of this topic, please refer to Elections Canada's interpretation note 2018-06, *Online Contributions Made to Candidates Through the Registered Party*, on the Elections Canada website.

16. Interacting with Third Parties in the Pre-election and Election Periods

This chapter outlines what candidates should take into consideration from a political financing perspective when interacting with third parties in the pre-election period and election period. It covers the following topics:

- *What is a third party?*
- *What is collusion?*
- *Prohibition on colluding with third parties during a pre-election period*
- *Prohibition on colluding with third parties during an election period*
- *What is collusion for the purpose of influencing a third party's regulated activities?*

Note: This chapter applies only to the pre-election and election periods, but candidates should be mindful of how they interact with third parties at all times to avoid accepting possibly illegal contributions. See **Activities conducted by others in coordination with the candidate's campaign may be contributions** in Chapter 3, **Contributions**.

What is a third party?

A third party is generally a person or group that wants to participate in or influence elections other than as a political party, electoral district association, nomination contestant or candidate. The term has different legal definitions in the pre-election period and election period, as explained in the prohibition sections below.

What is collusion?

The *Canada Elections Act* sets rules on how potential candidates and candidates can interact with third parties during a pre-election period or election period. It specifically prohibits collusion with a third party.

Collusion is generally an agreement made between two or more people or groups to achieve an objective prohibited by law. The agreement does not have to be made in writing, and may be express or implied.

Prohibition on colluding with third parties in relation to a pre-election period

During a pre-election period, a third party is a person or group other than a:

- registered or eligible party
- registered association
- potential candidate
- nomination contestant

A potential candidate or a person associated with a potential candidate's campaign (including the official agent) must not collude with a third party in order to influence the third party in its partisan activities, its partisan advertising or its election surveys conducted during a pre-election period, including by sharing information.

Prohibition on colluding with third parties in relation to an election period

During an election period, a third party is a person or group other than a:

- registered party
- electoral district association of a registered party
- candidate

A candidate or a person associated with a candidate's campaign (including the official agent) must not collude with a third party in order to:

- circumvent the candidate's election expenses limit, or
- influence the third party in its partisan activities, its election advertising or its election surveys conducted during an election period, including by sharing information

What is collusion for the purpose of influencing a third party's regulated activities?

Any agreement, express or implied, between a potential candidate's or candidate's campaign and a third party that has the objective of influencing a third party's regulated activities is prohibited by these provisions.

However, where a third party independently engages in activities that result from agreeing with a party's or candidate's platform, this is not collusion. In such a case, although there is agreement on policy goals, there is no agreement about the regulated activities of the third party. In addition, simple communication by a campaign to a third party of the candidate's policies or positions on an issue is not collusion, as there is no discussion about the activities a third party should undertake. Mere interaction without a common intent to influence a third party's activities is not collusion.

When a third party invites a candidate to an event during a pre-election or election period, and the invitation can reasonably be seen to have the purpose of promoting the candidate's election, the event is regulated. It is either a third party partisan activity or a contribution (see **Activities conducted by others in coordination with the candidate's campaign may be contributions** in Chapter 3, **Contributions**).

A regulated event is a partisan activity if the third party organizes it independently and on its own initiative. It is prohibited for a candidate's campaign to collude with a third party to influence such an activity, including by sharing information, or to circumvent the election expenses limit.

Basic communication between a third party and candidate's campaign about an event does not affect the third party's independence and does not amount to collusion. The third party can seek agreement about logistics (date, time and the candidate's topic), provided that these communications are not strategic discussions to maximize the benefit to the candidate's wider campaign. The third party can also inform the campaign about the venue, audiovisual equipment, other speakers and the audience.

Each situation must be examined on its own facts.

Examples

1. A candidate emails a third party with a promotional message and asks it to cut, paste and send the message to voters on its contact list on the Thursday before advance polls. The third party declines the request. Agreeing to send this email would be collusion because the information was shared to influence the third party's regulated activity.
2. A candidate emails a third party and asks for its support. Some of the candidate's key platform messages are included in the email. The third party decides that it wishes to support the candidate and does so by forwarding the platform messages to its contact list. This is not prohibited because there was no agreement to influence the third party's regulated activity.

3. A candidate meets with a third party to inform the third party of the candidate's policy on a particular matter. After the meeting, the third party decides to share this information with voters on its contact list and to run ads supporting the candidate. This is not prohibited because there was no agreement to influence the third party's regulated activities.
4. A candidate asks a social media influencer (who, as any other individual, is a third party) for a free endorsement during the election period. The influencer asks the candidate what they would like the endorsement to say and when it should be posted. The influencer is permitted to post their personal political views without the posting being election advertising. However, the candidate cannot share information about their preferred content and timing. This would be collusion to influence the third party's regulated activity. If the candidate wants to direct the content and timing, they must pay the influencer as an advertiser or accept the commercial value of such an advertisement as a non-monetary contribution.
5. A third party organizes a BBQ to promote a candidate during the election period. It informs the candidate of the event date in case they wish to attend. The candidate decides to show up and gives a short, informal speech. This is not prohibited because there was no agreement to influence the third party's regulated activities.
6. A third party contacts the candidate to find out where to direct volunteers to help canvass. The candidate asks that volunteers contact the campaign's volunteer coordinator so that they can canvass as members of the candidate's own campaign. If the third party wants to canvass using its own messages and resources, the candidate cannot provide strategic information on where to canvass. This would be collusion to influence the third party's regulated activity.
7. During an election period, a labour union holds a members' meeting on the next round of collective bargaining. The union invites a candidate who it supports to address members for 15 minutes, but there is no coordination beyond the event time and topic. This is not prohibited because basic communication about the event is not an agreement to influence the third party's regulated activity.
8. A third party contacts a candidate and offers to pay for get-out-the-vote activities if the candidate is near their limit. The candidate cannot accept this offer. This would be collusion to circumvent the election expenses limit.

OGI reference

For a detailed discussion of this topic, please refer to Elections Canada's interpretation note 2021-01, *Participating in Third Party Campaign-Style Events During Pre-election and Election Periods*, on the Elections Canada website.

17. Reporting

This chapter describes the financial reports that must be completed and submitted by set deadlines under the Canada Elections Act*. It covers the following topics:*

- *Reporting obligations after election day*
- *Additional reporting*
- *Reporting gifts and other advantages*
- *Failure to report by candidates and members of Parliament*
- *Supporting documents*
- *Submitting reports to Elections Canada*
- *Requesting a filing deadline extension*

Note: Financial returns submitted to Elections Canada are published, in whole or in part, on the agency's website.

Reporting obligations after election day

Reports in this table must be submitted to Elections Canada, unless otherwise noted. Forms and instructions are available on the Elections Canada website.

Reports and documents	Description	Who is responsible
1 month after election day		
Official tax receipts All unused and cancelled receipts, if applicable	Applies to paper tax receipts obtained from Elections Canada. Does not apply to tax receipts prepared using the Electronic Financial Return (EFR) software.	Official agent
3 months after election day		
Candidate's Statement of Expenses (EC 20220) Signed, with all supporting documents	The statement lists the candidate's personal, travel and living, and litigation expenses that were reasonably incurred in relation to the campaign and have not been reimbursed by the campaign. It must be completed even if the expenses were nil.	Candidate Submitted to official agent
4 months after election day		
Contributions to a Candidate at an Election—Information Return (T2093—CRA)	The official agent must use the electronic form available on the CRA website to report contributions received and receipted. A link to the form is posted on the Elections Canada website.	Official agent Submitted to Canada Revenue Agency

Reporting obligations after election day (continued)

Reports and documents	Description	Who is responsible
4 months after election day		
Candidate's Electoral Campaign Return (EC 20120) Signed, with all supporting documents	The candidate's return includes the following: • campaign information and declaration, signed by the candidate and the official agent • revenues and other inflows • expenses and other outflows • unpaid claims and loans • financial summary	Official agent
Auditor's report (if applicable)*	After the official agent has completed the candidate's return, the auditor has to examine the candidate's financial records and give an opinion in a report as to whether the candidate's return presents fairly the information contained in the financial records on which it is based.	Auditor and official agent
Auditor's invoice (if applicable)*	Prepared by the auditor.	Auditor and official agent
Checklist for Audits (EC 20011) (if applicable)*	The auditor's report has to include a completed checklist for audits in the prescribed form.	Auditor and official agent
Candidate's Statement of Expenses (EC 20220) Signed, with all supporting documents	The official agent must submit the expenses statement, together with the *Candidate's Electoral Campaign Return*.	Official agent
Candidate's Statement of Gifts or Other Advantages Received (EC 20053) (if applicable)	The candidate has to submit this report if they received certain gifts or other advantages during a prescribed period. See the **Reporting gifts and other advantages** section below.	Candidate
*Required if contributions totalling $10,000 or more were accepted, electoral campaign expenses totalling $10,000 or more were incurred, or the candidate received 10% or more of the valid votes cast in their electoral district. (Note that transfers that the candidate sends to affiliated political entities are not electoral campaign expenses.) It is very important to give the auditor enough time to properly audit the *Candidate's Electoral Campaign Return* before the deadline.		

Additional reporting

In some cases, the reporting obligations do not end soon after election day. The campaign might still have unpaid claims or loans, or need to correct an error in the candidate's return. The following table summarizes these additional reporting requirements.

Reports in this table must be submitted to Elections Canada.

Reports and documents	Description	Deadline	Who is responsible
Candidate's Electoral Campaign Return (EC 20120)			
Corrected or revised, as requested by the candidate or official agent	The candidate or the official agent may become aware of a need to make a correction or report new transactions in a return that has been filed. In that case, the candidate or the official agent has to submit a written request for authorization to file a corrected or revised return.	30 days after the correction or revision was authorized	Official agent or candidate
Corrected or revised, as requested by Elections Canada	On review, Elections Canada may request the official agent to correct or revise the candidate's return.	Within a period specified by Elections Canada	Official agent
Updated after the final payment of a claim or loan	The official agent must send an updated *Candidate's Electoral Campaign Return* indicating the source of funds used to pay the claim or loan.	30 days after a claim or loan is paid in full*	Official agent
Candidate's Statement of Unpaid Claims and Loans 18 or 36 Months After Election Day (EC 20003)			
Statement as of 18 months after election day	The statement is required if the campaign still has unpaid claims and loans 18 months after election day.	19 months after election day	Official agent
Statement as of 36 months after election day	The statement is required if the campaign still has unpaid claims and loans 36 months after election day.	37 months after election day	Official agent
*Claims and loans must be paid within 36 months after election day. Authorization is required from Elections Canada or a judge to pay claims or loans more than 36 months after election day.			

Reporting gifts and other advantages

When to report gifts and other advantages	
Definition	A gift or other advantage is money, property or services provided to the candidate without charge or at less than commercial value. **Note:** If something is provided for use in relation to the election, it may be a contribution or transfer to the campaign rather than a gift or advantage.
Important to know	• Once a person becomes a candidate, there are restrictions on the gifts and other advantages that they may accept. • A candidate must **not** accept any gift or other advantage that might be seen to have been given to influence them as a member of Parliament. In other words, they cannot accept a gift if it could look like the giver wanted to affect how the candidate would do their job once elected. Considerations include who is giving the gift, and why it is being offered. • A candidate **may** accept a gift or other advantage given by a relative or as a normal expression of courtesy or protocol. – A relative is a person related to the candidate by marriage, common-law partnership, birth, adoption or affinity. – An affinity is a relationship other than by blood, especially a relationship with the blood relations of the candidate's spouse. – A common-law partnership is the relationship between two persons who are cohabiting in a conjugal relationship that has lasted for at least one year. – A normal expression of courtesy or protocol is an expected act of showing thanks or politeness, such as gift exchanges with foreign delegates or the celebration of events such as holidays and birthdays.
Reporting gifts and other advantages	• Gifts or other advantages received from any one person or entity that exceed a total of $500 have to be disclosed, unless they are: – given by relatives, or – made through an unconditional, non-discretionary bequest in a will (testamentary disposition) • The candidate is required to report gifts received between: – the date of winning the nomination contest or the day the election is called (whichever is earlier), and – the day the candidate withdraws from the election, becomes a member of Parliament or, in any other case, on election day • The candidate is responsible for filing the *Candidate's Statement of Gifts or Other Advantages Received* (EC 20053). • The statement must be sent directly to Elections Canada within four months after election day or after a writ is withdrawn. • This document is confidential, except when required for enforcement purposes.

Failure to report by candidates and members of Parliament

All candidates

A candidate whose campaign fails to report after an election will be ineligible to run in a future election, until these mandatory reports are submitted or an extension is granted:

- a complete *Candidate's Electoral Campaign Return*, signed by the official agent and candidate
- an auditor's report, if required

If the mandatory reports are submitted late without an extension, the situations below apply.

Candidate who received less than 10% of valid votes	Candidate who was elected or received 10% or more of valid votes
If the reports are submitted late without an extension: • The official agent and candidate may be subject to compliance and enforcement action. • The candidate is still eligible to run in a future election (filing late does not affect eligibility).	If the reports are submitted late without an extension: • The candidate and campaign cannot access the final reimbursement of expenses. • The official agent and candidate may be subject to compliance and enforcement action. • The candidate is still eligible to run in a future election (filing late does not affect eligibility).

See the section **Requesting a filing deadline extension** later in this chapter for information on the process and timeline for requesting extensions.

In some cases, as an alternative, the candidate can apply to a judge for relief from the consequences of the official agent's acts or omissions. If the judge grants this relief, the candidate is eligible to run again and regains access to the expense reimbursement (if applicable).

OGI reference
For a detailed discussion of this topic, please refer to Elections Canada's interpretation note 2025-08, *Effect of Late Reporting on Candidate Eligibility*, on the Elections Canada website.

Elected candidates—additional consequences

If an elected candidate does not meet certain filing requirements, a possible consequence is that they will be unable to continue to sit or vote in the House of Commons until the reports are submitted or an extension is granted.

The reports that may lead to the elected candidate's suspension, if they are not submitted, are:

- a complete *Candidate's Electoral Campaign* Return, signed by the official agent and candidate
- the auditor's report on the campaign return
- the *Candidate's Statement of Unpaid Claims and Loans 18 or 36 Months After Election Day*
- an updated *Candidate's Electoral Campaign Return* after the campaign or Elections Canada requests a correction or revision
- an updated *Candidate's Electoral Campaign Return* after the final payment of a claim or loan

In some cases, as an alternative, the candidate can apply to a judge for relief from the consequences of the official agent's acts or omissions. If the judge grants this relief, it removes the possibility of a suspension.

Supporting documents

A candidate's campaign must keep a variety of supporting documents as a detailed record of its financial transactions. The documents must then be submitted with the financial return.

Supporting documents include the following:

- bank statements
- deposit slips
- copies of contribution cheques, copies of e-transfers received and statements from online contribution systems
- copies of contribution receipts
- loan agreements (including terms, conditions and repayment schedules)
- invoices and proof of payment (cancelled cheques, copies of e-transfers sent, etc.) for expenses of $50 or more
- proof of payment and a record of the nature of the expense for expenses of less than $50
- salary agreements
- mileage logs
- other relevant documents

Note: Be sure to save electronic bank statements and other paperless records that the campaign might lose access to later.

Submitting reports to Elections Canada

Financial forms and instructions are available on the Elections Canada website.

Elections Canada has developed free software to help with the preparation of financial returns: the Electronic Financial Return (EFR) software. It can be accessed from the Political Entities Service Centre.

The EFR software is updated regularly. Check for the latest version before preparing a return.

Note: Using EFR to complete or update the *Candidate's Electoral Campaign Return* makes reporting much easier because EFR validates the entries and creates a submission file with the required fields populated.

Options for submitting reports to Elections Canada

Option 1—Online (Political Entities Service Centre)

Log in

- Log in to the Political Entities Service Centre or create a new account at csep-pesc.elections.ca.
- Click on the Electronic Financial Returns tab.

Campaign return

- Upload the submission files created by the EFR software (in PDF and XML formats) and any supporting documents.
- Follow the on-screen steps to apply digital consent and submit the return.

Any other report

- Where signatures are required, sign the pages by hand and scan the report.
- Upload the report (in PDF format) and any supporting documents.

Note

- Other forms of electronic submission may not be accepted. Files cannot be left in a dropbox or cloud storage for Elections Canada to retrieve.
- If you are not using the Political Entities Service Centre to apply digital consent, handwritten signatures are required.
- The campaign can print a confirmation of its submission and track the status in the Political Entities Service Centre.
- When submitting online, there is no need to send physical copies by mail. We recommend keeping a copy of all documents submitted for six years after the election.

Option 2—Mail

Any financial reports

- Where signatures are required, sign the pages by hand.
- Send the reports and supporting documents to Elections Canada by courier or mail.

Address

Elections Canada
30 Victoria Street
Gatineau, Quebec K1A 0M6

Note

- We recommend keeping a copy of all documents submitted for six years after the election.

Requesting a filing deadline extension

Reports eligible for an extension

The *Canada Elections Act* specifies deadlines for submitting reports. The official agent or the candidate may apply for an extension if they cannot submit a report on time.

If only a few invoices or receipts are missing, campaigns should submit the mandatory documents on time and send the missing documentation later.

As well, the return should be filed on time even if some claims and loans are unpaid. An updated return can be submitted later.

The following table explains which reports are eligible for an extension and from whom.

Candidate reports—extension requests			
Document to submit	**Extension from Elections Canada**	**Additional extension from Elections Canada**	**Extension from a judge**
Candidate's Electoral Campaign Return			
Original submission, including the auditor's report (if required)	Yes	No	Yes
Updated after the final payment of a claim or loan at any time after election day	Yes	No	Yes
Corrected or revised, as requested by the candidate or the official agent	Yes	Yes	No
Corrected or revised, as requested by Elections Canada	No	No	No*
Candidate's Statement of Unpaid Claims and Loans 18 or 36 Months After Election Day			
Statement as of 18 months after election day	Yes	No	Yes
Statement as of 36 months after election day	Yes	No	Yes
Other			
Candidate's Statement of Gifts or Other Advantages Received	Yes	No	Yes
*Corrections or revisions requested by Elections Canada are not eligible for extensions and must be filed within the specified period. However, the official agent or the candidate can apply to a judge to be relieved of the obligation of complying with the request.			

Submitting an extension request to Elections Canada

To apply for an extension from Elections Canada, the official agent or the candidate may use the *Request for Extension of Filing Deadline* form. The request must be received by Elections Canada no later than two weeks after the filing deadline.

Note: Only a judge may grant an extension requested more than two weeks after the deadline has passed.

Elections Canada will grant an extension unless the official agent's failure to provide the document was deliberate or was the result of a failure to exercise due diligence.

If Elections Canada refuses to authorize an extension or if the official agent or candidate is unable to file the required documents within the extended period, the candidate or the official agent may apply to a judge for an extension.

Submitting an extension request to a judge

A candidate or official agent may apply to a judge for an extension to a filing deadline. The request must be received by the court within two weeks after the following events, whichever applies:

- the end of the two-week period during which an extension could be requested from Elections Canada
- the rejection of an application made to Elections Canada within the allowable period
- the end of an extended period granted by Elections Canada

Example

The candidate's filing deadline for the campaign return was August 1, 2026. The campaign received an extension from Elections Canada until September 1, 2026, but it still needs more time. The campaign can submit an application for a further extension to a court no later than September 15, 2026.

The application must be submitted to one of the courts listed below. Any of the courts can be applied to, no matter where the campaign has its headquarters.

A copy of the application must be sent to Elections Canada by email or fax.

If the campaign sends a draft of its application to Elections Canada before filing it with the court, Elections Canada staff will verify whether the request will enable the campaign to fulfill its obligations and provide a letter confirming that it has been notified of the application.

Province or territory	Court that can receive the application
Alberta	Court of King's Bench of Alberta
British Columbia	Supreme Court of British Columbia
Manitoba	Court of King's Bench of Manitoba
New Brunswick	Court of King's Bench of New Brunswick
Newfoundland and Labrador	Trial Division of the Supreme Court of Newfoundland and Labrador
Nova Scotia	Supreme Court of Nova Scotia
Nunavut	Nunavut Court of Justice
Ontario	Superior Court of Justice of Ontario
Prince Edward Island	Supreme Court of Prince Edward Island

Province or territory	Court that can receive the application
Quebec	Superior Court of Quebec
Saskatchewan	Court of King's Bench of Saskatchewan
Northwest Territories	Supreme Court of the Northwest Territories
Yukon	Supreme Court of Yukon

In the application, the campaign has to request a new deadline for submitting the documents to Elections Canada. Sometimes the new deadline will be for a past date. This happens when a campaign submitted its mandatory documents late before requesting an extension and is now regularizing its filing.

Extension to future date	Extension to past date (retroactive)
The campaign can request any reasonable date as the new filing deadline, based on its circumstances.	The campaign must request the date that all mandatory documents were received by Elections Canada as the new filing deadline.
Make sure the date chosen gives the campaign enough time to meet its obligations; otherwise, a new application will need to be filed with the court.	Please contact the Political Entities Support Network to get the correct date.

Note: If the campaign is not using a lawyer to prepare its application, it may wish to contact the registrar of the court for information on the process or ask a legal clinic for sample documents.

Applying for relief from a judge

If the deadline for requesting an extension has passed, if an extension has been refused or as an alternative to requesting an extension, the candidate can apply to a judge for relief from the consequences of the official agent's acts or omissions.

The candidate must establish that:

- the official agent's act or omission occurred without the candidate's knowledge or acceptance, or
- the candidate exercised all due diligence to avoid the occurrence

Depending on the circumstances, relief from a judge could mean:

- the candidate will not be subject to enforcement action for a missed filing obligation
- if the official agent has still not filed the campaign return, the candidate will not lose their eligibility to run in a future election
- the candidate will regain access to the expense reimbursement (if they were otherwise eligible for it), or
- a combination of the above

The type of relief depends on the court order issued by the judge.

The candidate can apply for relief to one of the courts listed in the section **Submitting an extension request to a judge**. A copy of the application must be sent to Elections Canada by email or fax.

18. Reimbursements and Subsidies

This chapter explains who is eligible for reimbursements or subsidies that Elections Canada distributes after election day and how the amounts are calculated. It covers the following topics:

- *Reimbursement of expenses and candidate's return of overpayments*
- *Auditor's subsidy*

Reimbursements and overpayments

Who is eligible to receive a reimbursement?

A candidate's campaign is eligible for a partial reimbursement of paid election expenses and certain other expenses if all these conditions are met:

- the candidate was elected or received at least 10% of the valid votes
- the campaign filed a complete *Candidate's Electoral Campaign Return* and auditor's report on time (within the original or extended filing deadline)
- the campaign filed the *Candidate's Statement of Expenses*, the *Checklist for Audits* and auditor's invoice

The campaign must also provide adequate supporting documents for an expense to be reimbursed.

What is reimbursable?

The electoral campaign expenses listed below are reimbursable. They must have been **paid** from specific sources, as indicated below for each category, to be reimbursed.

Expenses incurred by accepting non-monetary transfers or non-monetary contributions are **not** reimbursed.

Expense category	Paid from	Reimburse-ment rate	Maximum reimbursement
Election expenses	• Campaign bank account	60%	60% of the election expenses limit in the electoral district
Personal expenses: • childcare • care for a person with a physical or mental incapacity • expenses related to a candidate's disability	• Campaign bank account • Candidate's own funds • Another source of funds*	90%	No maximum
• personal security expenses • remuneration of candidates' representatives	• Campaign bank account • Candidate's own funds • Another source of funds*	60%	$3,000 per category (60% of $5,000, which is the limit set by the Chief Electoral Officer for these categories)

Expense category	Paid from	Reimburse-ment rate	Maximum reimbursement
• other personal expenses	• Campaign bank account • Candidate's own funds • Another source of funds*	60%	$120 (60% of $200, which is the limit set by the Chief Electoral Officer for these expenses)
Travel and living expenses for use during the election period	• Campaign bank account • Candidate's own funds	60%	No maximum
Accessibility expenses	• Campaign bank account	90%	$5,000

*If the registered party or a registered association of the party pays the candidate's personal expense directly, it is not eligible for reimbursement. It is reimbursable if paid from any other source.

Reduction of reimbursement amount

If the candidate's election expenses exceeded the election expenses limit, the reimbursement amount is reduced as follows:

- by one dollar for every dollar that exceeds the limit by less than 5%
- by two dollars for every dollar that exceeds the limit by 5% or more but by less than 10%
- by three dollars for every dollar that exceeds the limit by 10% or more but by less than 12.5%
- by four dollars for every dollar that exceeds the limit by 12.5% or more

How the reimbursement is paid

Elections Canada authorizes the reimbursement in two installments:

- **Initial reimbursement:** After election day, once it is confirmed that the candidate received at least 10% of the valid votes or was elected, an installment amounting to 15% of the election expenses limit is paid.
- **Final reimbursement:** After Elections Canada auditors have reviewed the candidate's return and confirmed that it complies with the *Canada Elections Act*, any remaining amount is paid. If auditors find that an expense was not reasonably incurred or not evidenced by supporting documents, all or part of the expense may be ineligible for reimbursement.

The reimbursement cheque is payable to the official agent and must be deposited into the campaign bank account.

If the candidate, another person or group paid some of the candidate's personal expenses other than through the campaign bank account:

- the official agent must send the candidate the reimbursement (60% or 90%) related to those personal expenses
- this can be done after the initial or final reimbursement, but in any case the official agent must set aside enough of the reimbursement to repay the candidate

Note: The official agent may designate another person or entity (for example, the registered party) to receive the initial and final reimbursements by submitting an assignment agreement to Elections Canada. The designee should then send the candidate the reimbursement of personal expenses described above.

Returning an overpayment

If the total of expenses eligible for reimbursement is less than the initial reimbursement, the official agent is responsible for returning the overpayment to Elections Canada by cheque from the campaign bank account, payable to the Receiver General for Canada.

Once Elections Canada completes the review of the candidate's return, it will inform the official agent about the amount to be returned.

Example

The candidate's election expenses limit was $100,000 for the recent election. Because the candidate received 10% of the valid votes, the first installment of the reimbursement is issued. The amount is 15% of $100,000—that is, $15,000. However, the candidate's expenses eligible for reimbursement were only $7,000 at 60% ($4,200) and $1,500 at 90% ($1,350). The candidate is entitled to receive a reimbursement of $5,550.

The official agent has to return the difference between the reimbursement payment and the eligible amount ($15,000 – $5,550 = $9,450) to Elections Canada by issuing a cheque from the campaign bank account, payable to the Receiver General for Canada.

Additional payment

If an amended candidate's return is filed with Elections Canada after the initial return is filed, and the amount of expenses eligible for reimbursement increases as a result of the amendment, the candidate may qualify for an additional payment. However, this reimbursement is paid only if the candidate qualified for the initial reimbursement.

Auditor's subsidy

A candidate's campaign that needs to file an auditor's report will receive a subsidy for audit fees. Elections Canada pays the subsidy directly to the auditor once it has:

- received the *Candidate's Electoral Campaign Return*, auditor's report*, Checklist for Audits* and a copy of the auditor's invoice
- reviewed the candidate's return

The auditor's subsidy is calculated as follows:

- the amount indicated on the auditor's invoice to a maximum of $2,700* or 3% of the candidate's election expenses—whichever is less
- a minimum of $450*

*These amounts are in effect for elections with an election day between April 1, 2026, and March 31, 2027. They have been adjusted for inflation from the base amounts of $1,500 and $250. For the subsidy in a different fiscal year, check the Elections Canada website.

Note: Campaigns that pay the auditor in full before Elections Canada issues the subsidy will need to recover the subsidy from the auditor.

Note: If the auditor's subsidy is less than the total fee charged by the auditor, the difference is an other electoral campaign expense, and the candidate's campaign is responsible for paying the remaining amount.

Example

The official agent submits the auditor's invoice for $500 with the *Candidate's Electoral Campaign Return* and other required documents. The total amount of the candidate's election expenses is $7,200. The auditor is entitled to receive 3% of that amount as a subsidy payment. However, 3% of $7,200 ($216) is less than the minimum amount payable. Accordingly, Elections Canada will authorize payment of the minimum amount of $450.

The official agent has to pay the remaining $50 to the auditor from campaign funds or arrange to have the registered association or party pay the fee on behalf of the campaign.

19. Managing Unpaid Claims and Loans

This chapter explains the rules for administering the campaign's unpaid claims and loans at different times after the election. It covers the following topics:

- *Repaying claims and loans within 36 months*
- *Repaying claims and loans after 36 months*
- *Requesting authorization for a payment*
- *Reporting unpaid claims and loans*

Repaying claims and loans within 36 months

Claims and loans must be paid within 36 months after election day.

If the campaign pays a claim or loan after the original return is filed and up to 36 months after election day:

- the official agent does not require authorization from Elections Canada or a judge before paying it
- after the final payment of each claim or loan, the official agent has to file an updated *Candidate's Electoral Campaign Return* within 30 days of the payment
- the updated return must indicate the source of funds used to pay the claim or loan

Example

The campaign still has 10 unpaid claims after filing the candidate's return. Later that year, it receives its reimbursement from Elections Canada and uses the funds to pay 8 claims in full and 2 claims in part. Within 30 days, the official agent files an updated return to report the final payment of the 8 claims. The next year, the campaign receives a transfer from the registered association and makes the final payments on the last 2 claims. The official agent files another updated return within 30 days.

Note: A campaign with many unpaid claims may wish to pay them in groups so that it can submit fewer updates. It cannot wait until the end of the 36 months to report on all final payments made since the return was filed.

Repaying claims and loans after 36 months

If a claim or loan is still unpaid 36 months after election day:

- the official agent or the candidate has to seek authorization from Elections Canada or a judge before paying it
- after the final payment of the claim or loan, the official agent has to file an updated *Candidate's Electoral Campaign Return* within 30 days of the payment
- the updated return must indicate the source of funds used to pay the claim or loan

Elections Canada may impose any terms or conditions it considers appropriate on the authorized payment.

Requesting authorization for a payment

The following persons may submit a written application to be paid or to pay a claim or loan later than 36 months after election day:

- the claimant or lender
- the official agent
- the candidate

The application should be made using the *Request for Authorization to Pay an Unpaid Claim or Loan* form on the Elections Canada website.

The request should include the campaign's bank account statement, showing that the campaign has sufficient funds to make the payment.

Reporting unpaid claims and loans

The candidate's campaign will have to provide different updates on the status of payments if the campaign has unpaid claims or loans after filing the original *Candidate's Electoral Campaign Return*.

For details about reporting unpaid claims and loans, see the *Additional reporting* table in Chapter 17, **Reporting**.

20. Disposing of Surplus

This chapter explains what a surplus of campaign funds is, the rules for disposing of a surplus after all financial obligations have been met, and how to report the disposal. It covers the following topics:

- *What is a surplus?*
- *Transfer or sale of capital assets*
- *Notice of surplus from Elections Canada*
- *How to dispose of a surplus*
- *Repayment of a surplus to independent or non-affiliated candidates*

What is a surplus?

The surplus amount of electoral funds is the amount by which the candidate's electoral revenues exceed the total of the candidate's electoral campaign expenses paid from the campaign bank account and transfers made by the candidate's campaign.



The amount of the surplus should equal the money left in the campaign bank account after all the financial obligations have been met.

Electoral revenues	Electoral campaign expenses	Transfers made
• Monetary contributions made to the candidate • Reimbursements received for expenses paid from the campaign bank account • Any other amount deposited into the campaign bank account that was received by the candidate for their electoral campaign and is not repayable, including transfers from political entities	For the purpose of calculating the surplus, this includes all expenses paid using funds from the campaign bank account	Any funds the candidate's campaign transfers to: • the registered party or a registered association of the party • the candidate themself as a nomination contestant in respect of the same election

Note: Surplus only relates to transactions that went through the campaign bank account. If some personal or litigation expenses were paid using outside funds, exclude them from the calculation. If applicable, also subtract from electoral revenues the related reimbursement that was paid to the candidate.

Transfer or sale of capital assets

A capital asset is any property with a commercial value of more than $200 that is normally used outside an election period other than for the purposes of an election.

If the campaign has any capital asset whose acquisition constitutes an electoral campaign expense, the official agent must either:

- transfer the asset to the registered party or the registered association of that party in the candidate's electoral district, or
- sell the asset at fair market value and include the funds in the surplus disposal

In the case of security expenses, some capital assets cannot be detached from an office or personal residence—for example, security film on windows or secure doors. When the asset cannot be sold for this reason, it has a fair market value of $0 and does not have to be disposed of.

Notice of estimated surplus from Elections Canada

After Elections Canada reviews the candidate's return, it may determine that the candidate has a surplus of electoral campaign funds. Elections Canada sends a notice about the estimated amount of the surplus to the candidate's official agent.

The official agent has to dispose of the surplus within 60 days after receiving the notice.

How to dispose of a surplus

If the candidate was:

- endorsed by a registered party, surplus funds have to be transferred to the registered party or to a registered association of that party in the candidate's electoral district
- an independent or non-affiliated candidate, surplus funds have to be transferred to Elections Canada by cheque payable to the Receiver General for Canada

The official agent has to report the disposal by submitting the *Candidate's Statement of Surplus / Amended Campaign Return* within seven days after disposing of the surplus.

The official agent might also use this form to report financial transactions that occurred since the original candidate's return was submitted. Elections Canada will treat new transactions reported in the *Candidate's Statement of Surplus / Amended Campaign Return* as a request to correct or revise the *Candidate's Electoral Campaign Return* and will update the return accordingly.

> **Note:** Elections Canada publishes the *Candidate's Statement of Surplus* on its website.

For details about closing the candidate's campaign, please see **Closing the candidate's campaign** in Chapter 2, **Starting and Closing the Candidate's Campaign**.

Repayment of a surplus to independent or non-affiliated candidates

Repayment for missed electoral campaign expenses

The official agent of a candidate who ran as an independent or non-affiliated candidate, and whose campaign disposed of a surplus to Elections Canada, might become aware that there is still an electoral campaign expense to pay.

The official agent can apply to Elections Canada to have surplus funds repaid using the form *Independent or Non-Affiliated Candidate's Application for Repayment of Surplus Funds*. The maximum repayment is the lesser of:

- the claim to be paid
- the amount disposed of as surplus

Repayment for a subsequent election

The official agent of a candidate who is running as an independent or non-affiliated candidate, and whose campaign had disposed of a surplus to Elections Canada in a previous election, can apply to have the surplus repaid using the form *Independent or Non-Affiliated Candidate's Application for Repayment of Surplus Funds*.

The surplus will be repaid to the candidate's campaign if:

- the candidate is running in their first election since they disposed of the surplus, or
- the candidate ran in one or more intervening by-elections but was not endorsed by a registered party at the first of those by-elections

21. By-elections Superseded by a General Election

This chapter describes the differences in administering a campaign when one or more by-elections are superseded by a general election. It covers the following topics:

- *How a by-election is superseded and when it is deemed to have taken place*
- *Appointing an official agent and opening a bank account*
- *Limits on contributions, loans and loan guarantees for by-elections*
- *Limit on election expenses*
- *Reimbursement of expenses and reporting*
- *Transfers to the campaign for the general election*

Note: The political financing rules in this chapter apply only to a candidate whose nomination was confirmed by the returning officer for a by-election that has been or will be superseded by a general election.

How a by-election becomes superseded

When a vacancy occurs in the House of Commons, a by-election must be called within six months, unless the vacancy occurs less than 9 months before a fixed-date general election. The election period must be between 37 and 51 days, starting on the day the by-election is called.

If a by-election is underway when a general election is called, the by-election writ is withdrawn and is superseded by the writ for the general election. In such a case, Elections Canada publishes a notice of withdrawal of the by-election writ.

By-election deemed to have taken place

In the case of a superseded by-election, the by-election is deemed to have taken place on the day that the general election is called.

Appoint an official agent and open a bank account

Candidates in a by-election must appoint an official agent before incurring expenses or accepting contributions, loans or transfers. They must open a separate bank account to be used exclusively for the by-election campaign.

Candidates who also decide to run in the general election will need to appoint an official agent—who could be the same person as for the by-election—and open a separate bank account to be used exclusively for the general election campaign.

Note: The financial transactions of a by-election campaign and a general election campaign must be managed separately.

Limits on contributions, loans and loan guarantees for a superseded by-election

The table below displays the limit on contributions, loans and loan guarantees as it applies to candidates in a superseded by-election.

Political entity	2026 annual limit	Limit per election called between Jan. 1 and Dec. 31, 2026
In total to all the registered associations, nomination contestants and candidates of each registered party	$1,775*	n/a
To each independent or non-affiliated candidate	n/a	$1,775*

Notes

- Only individuals who are Canadian citizens or permanent residents can make contributions.
- The contribution limits apply to total contributions, the unpaid balance of loans made during the contribution period, and the amount of any loan guarantees made during the contribution period that an individual is still liable for. The sum of these three amounts cannot exceed the contribution limit at any time during the relevant contribution period.
- Independent candidates may accept contributions, loans and loan guarantees up to the contribution limit from eligible contributors for the by-election. In addition, they may accept contributions, loans and loan guarantees up to the contribution limit from the same contributors for the general election.
- Once confirmed, candidates can issue tax receipts for the contributions they receive.
- All contributions received by confirmed candidates in the by-election can later be transferred and used for the general election.

There are exceptions to the limits on contributions:

- Candidates, whether they are independent or endorsed by a registered party, can make contributions, loans and loan guarantees of up to $5,000 in total to their campaign in the by-election, as well as another $5,000 in total to their campaign in the general election.
- A candidate is also permitted to give an additional $1,775* in total per year in contributions, loans and loan guarantees to other candidates, registered associations and nomination contestants of each party. (This includes contributions to the registered association in the candidate's electoral district and contributions to the candidate's own nomination campaign.)

*The limits increase by $25 on January 1 in each subsequent year.

Examples

1. Rowan, a candidate, contributes $5,000 to his own campaign for the by-election. When the by-election is superseded, Rowan contributes $5,000 to his own campaign for the general election. This is allowed because the candidate's $5,000 limit applies per election rather than per year.
2. Letitia makes a $1,775 contribution to a candidate endorsed by a party in the by-election. When the by-election is superseded later that month, Letitia wants to make a contribution to the same candidate for the general election. However, this is not allowed. The limit on contributions to registered associations, nomination contestants and candidates of each registered party applies per year rather than per election.

Note: These examples use the limits in effect for 2026.

Limit on election expenses

Candidates in the by-election are subject to the applicable election expenses limit. When a by-election is superseded, the limit is not affected by the fact that the length of the election period has been reduced.

> **Note:** The election expenses limit for the general election may be slightly different. Candidates and their official agents must ensure that they respect the election expenses limits for both elections. Limits are published on the Elections Canada website.

Reimbursement of expenses and reporting

All confirmed candidates in a superseded by-election are deemed to have received 10% of the valid votes and are entitled to receive an initial reimbursement equal to 15% of the election expenses limit.

Candidates must file their return within four months after the day that the general election is called. Because they are deemed to have received 10% of the votes, they must file an auditor's report with their return. As is the case for all elections, they will be eligible for a total reimbursement equal to 60% of their paid election expenses and 60% or 90% of certain other expenses.

Candidates whose final reimbursement amount is less than the initial reimbursement paid to their campaign will need to return the overpayment (for details, see Chapter 18, **Reimbursements and Subsidies**).

> **Note:** Expenses are eligible for reimbursement only once, either in relation to the by-election or the general election.

Transfers to the campaign for the general election

The *Canada Elections Act* allows for the transfer of any money from the by-election account (including the initial reimbursement) to the general election account of the candidate.

It also allows for the transfer of property or services acquired for the by-election to the campaign for the general election (even if the candidate is not in the same electoral district—for example, as a result of redistribution). The ability to transfer property and services allows the campaign for the general election to account for such things as signs and offices that continue to be used from one election to the other.

If property and services were used exclusively for the by-election, before the general election was called, they count toward the limit for the by-election. They do not count toward the limit for the general election.

However, some expenses carry over. For example, if the campaign installed signs for the by-election and keeps them up for the general election, the sign and installation costs count against the limit for both elections.

Example

A by-election is superseded by the call of a general election. A candidate's campaign has purchased signs for the by-election and now transfers them to the candidate's general election campaign. The expenses are election expenses for both campaigns.

22. Cancelled Election or Postponed Election Day

This chapter describes the differences in administering a campaign when an election is cancelled or election day is postponed in an electoral district. It covers the following topics:

- *Cancelled election: process, deemed election day, official agent and bank account, contribution and expenses limits, reimbursements, reporting and transfers*
- *Postponed election day: process and effect*

Cancelled election (withdrawal of the writ)

Note: The political financing rules in this section apply only to a candidate whose nomination was confirmed by the returning officer for a cancelled election.

Process to cancel an election

If the Chief Electoral Officer certifies that it is impracticable to administer the election in an electoral district because of a flood, fire or other disaster, the Governor in Council may order the withdrawal of the writ. This effectively cancels the current election in that electoral district.

Within three months after the Chief Electoral Officer publishes a notice of the withdrawal, a new writ must be issued for that electoral district by order of the Governor in Council. The new election period can be no more than 51 days.

Withdrawal date replaces election day

In the case of a cancelled election, the election is deemed to have taken place on the day that the writ is withdrawn. Reporting requirements and other obligations tied to the cancelled election apply as if election day were the date of the withdrawal. For example, a candidate's return is due within four months after the withdrawal of the writ.

Official agent and new bank account for new election

Candidates in any election must appoint an official agent before incurring expenses or accepting contributions, loans or transfers. The official agent must open a separate bank account to be used exclusively for that campaign.

Candidates in a cancelled election who decide to run when a new writ is issued will need to again appoint an official agent, who could be the same person as for the cancelled election. The official agent will need to open a new, separate bank account to be used exclusively for the new campaign.

Note: The financial transactions for the cancelled election and new election must be managed separately.

Limits on contributions, loans and loan guarantees for a new election

The table below displays the limit on contributions, loans and loan guarantees as it applies to candidates in a new election that replaces a cancelled election.

Political entity	2026 annual limit	Limit per election called between Jan. 1 and Dec. 31, 2026
In total to all the registered associations, nomination contestants and candidates of each registered party	$1,775*	n/a
To each independent or non-affiliated candidate	n/a	$1,775*

Notes

- Only individuals who are Canadian citizens or permanent residents can make contributions.
- The contribution limits apply to total contributions, the unpaid balance of loans made during the contribution period, and the amount of any loan guarantees made during the contribution period that an individual is still liable for. The sum of these three amounts cannot exceed the contribution limit at any time during the relevant contribution period.
- Independent candidates may accept contributions, loans and loan guarantees up to the contribution limit from eligible contributors for the cancelled election. In addition, they may accept contributions, loans and loan guarantees up to the contribution limit from the same contributors for the new election.
- Once confirmed, candidates can issue tax receipts for the contributions they receive.
- All contributions received by confirmed candidates in the cancelled election can later be transferred and used for the new election.

There are exceptions to the limits on contributions:

- Candidates, whether they are independent or endorsed by a registered party, can make contributions, loans and loan guarantees of up to $5,000 in total to their campaign in the cancelled election, as well as another $5,000 in total to their campaign in the new election.
- A candidate is also permitted to give an additional $1,775* in total per year in contributions, loans and loan guarantees to other candidates, registered associations and nomination contestants of each party. (This includes contributions to the registered association in the candidate's electoral district and contributions to the candidate's own nomination campaign.)

*The limits increase by $25 on January 1 in each subsequent year.

Examples

1. Shifali, a candidate, contributes $5,000 to her own campaign for an election. When the election is cancelled and replaced with a new election, Shifali contributes $5,000 to her own campaign for the new election. This is allowed because the candidate's $5,000 limit applies per election rather than per year.
2. Sherman makes a $1,775 contribution to a candidate endorsed by a party in an election. When the election is cancelled and replaced with a new election later that month, Sherman wants to make a contribution to the same candidate for the new election. However, this is not allowed. The limit on contributions to registered associations, nomination contestants and candidates of each registered party applies per year rather than per election.

Note: These examples use the limits in effect for 2026.

Limit on election expenses

Candidates in the cancelled election are subject to the applicable election expenses limit. The limit is not affected by the fact that the length of the election period has been reduced.

Note: The election expenses limit for the new election may be slightly different. Candidates and their official agents must ensure that they respect the election expenses limits for both elections. Limits are published on the Elections Canada website.

Reimbursement of expenses and reporting

All confirmed candidates in a cancelled election are deemed to have received 10% of the valid votes and are entitled to receive an initial reimbursement equal to 15% of the election expenses limit.

Candidates must file their return within four months after the withdrawal of the writ. Because they are deemed to have received 10% of the votes, they must also file an auditor's report. As is the case for all elections, they will be eligible for a total reimbursement equal to 60% of their paid election expenses and 60% or 90% of certain other expenses.

Candidates whose final reimbursement amount is less than the initial reimbursement paid to their campaign will need to return the overpayment (for details, see Chapter 18, **Reimbursements and Subsidies**).

Note: Expenses are eligible for reimbursement only once, either in relation to the cancelled election or the new election.

Transfers to the campaign for the new election

The *Canada Elections Act* allows for the transfer of any money from the candidate's account for the cancelled election (including the initial reimbursement) to the account for the new election.

It also allows for the transfer of property or services acquired for the cancelled election to the campaign for the new election. The ability to transfer property and services is important as it allows the campaign for the new election to account for such things as signs and offices that continue to be used from one election to the other.

If property and services were used exclusively for the cancelled election, they count toward the limit for the cancelled election. They do not count toward the limit for the new election.

However, some expenses carry over. For example, if the campaign installed signs for the cancelled election and keeps them up for the new election, the sign and installation costs count against the limit for both elections.

Example

An election is cancelled because of a wildfire, and a new election is called a month later. A candidate's campaign had purchased signs for the cancelled election and now transfers them to their campaign for the new election. The expenses are election expenses for both campaigns.

Postponed election day

Process to postpone election day

The Chief Electoral Officer may certify that it is impracticable to administer the election in an electoral district because of a flood, fire or other disaster.

If the Governor in Council does not believe that withdrawing the writ is warranted, the Governor in Council may postpone election day by up to seven days. This does not cancel the current election but rather extends the election period.

Effect of postponement

When election day is postponed, all reporting deadlines are calculated in relation to the new election day. For example, a candidate's return is due within four months after the new election day.

Election expenses limits for candidates are increased by a prorated amount based on the length of the postponement. Elections Canada will publish the revised limits on its website.

There is no effect on the contribution limits.