

APPENDIX I

Swedish Code of Statutes

Swedish Code of Statutes 2014:105

Published on 18 March 2014

Act on transparency of party financing;

issued on 6 March 2014.

In accordance with a decision by the Riksdag (the Swedish Parliament)¹, the following is enacted.

Purpose of the Act

Section 1

The purpose of the Act is to ensure transparency to the public regarding how parties finance their political activities and how electoral candidates finance their personal election campaigns.

Threshold value

Section 2

In this Act, 'threshold value' means half the price base amount, as defined in Chapter 2, Sections 6 and 7 of the Social Insurance Code, that applies at the end of the financial year or calendar year referred to in Section 5.

Scope

Section 3

The Act applies to parties that:

1. take part in elections to the Riksdag or the European Parliament;
2. hold seats in the Riksdag or the European Parliament; or
3. otherwise receive support under the Act on State financial support to political parties (1972:625).

Statement of revenue

Section 4

A party shall report to Kammarkollegiet (the Legal Financial and Administrative Services Agency) on how it has financed its political activities. The report shall provide a clear account of the funds from which the activities have benefited and where these funds come from (revenue statement).

¹ Govt bill 2013/14:70, Committee Report 2013/14:KU35, Riksdag communication 2013/14:163.

The revenue statement shall cover the party's activities at central level. If anyone has been appointed a member or alternate member of the Riksdag or the European Parliament following personal preference voting, the party's revenue statement shall also cover the member's or alternate's personal election campaign.

Section 5

A revenue statement shall cover a financial year if the party is obliged to maintain accounts under the Accounting Act (1999:1078). Otherwise the statement is to cover a calendar year.

Section 6

A revenue statement shall contain information about the size of:

1. support under the Act on State financial support to political parties (1972:625);
2. support under the Act concerning support for the parliamentary work of members of the Riksdag and parliamentary party groups (1999:1209);
3. support to a women's organisation within the party under the Act on State financial support to parliamentary parties' women's organisations (2010:473);
4. membership fees;
5. revenue from sales, lotteries, collections and similar activities;
6. contributions from other parts of the party's organisation, including affiliated organisations;
7. contributions from private persons;
8. contributions from companies, organisations, associations and other societies, foundations and funds; and
9. anonymous contributions.

The first paragraph also applies to revenue of activities conducted in a company or in any other operational form, if the party has a controlling influence on the activities. The same applies to revenue of a foundation associated with the party.

Services rendered in the form of money, goods, services and other benefits received wholly or partly without services in return are accounted contributions under the first paragraph, points 6–9, except for customary voluntary work and customary free services. A contribution that has not been made in money is to be reported at its real value.

Section 7

For contributions from individual persons referred to in Section 6, first paragraph, points 7 and 8 that exceed the threshold value, the revenue statement shall include a special note of the donor's identity, the contribution made and the size of the contribution. The same applies if

the sum of several contributions from the same donor exceeds the threshold value during the period covered by the revenue statement.

For anonymous contributions, the revenue statement is to include a special note of the contribution made and the size of the contribution. In addition, the total number of such contributions shall be stated.

Section 8

With regard to personal election campaigns, a revenue statement shall contain information about the size of revenues referred to in Section 6, first paragraph, points 5–9. Section 7 also applies to contributions to a personal election campaign.

Section 9

A revenue statement shall be audited by the party's auditor if the party is obliged to appoint an auditor under its statutes or the Auditing Act (1999:1079).

The audit shall concern the question of whether the revenue statement has been drawn up in accordance with Sections 4–8. The audit must be as detailed and as extensive as required by generally accepted auditing standards.

The auditor is to submit a written report on the audit. The report is to be attached to the revenue statement.

Section 10

A revenue statement must be received by Kammarkollegiet no later than 1 July in the year following the financial year or calendar year covered by the statement.

However, no revenue statement needs to be submitted if the sum of the amounts to be reported under Sections 6 and 8 is below the threshold value, after deductions have been made for support referred to in Section 6, first paragraph, points 1–3. If this is the case, the party shall instead notify Kammarkollegiet to this effect.

Section 11

A revenue statement or a notification in accordance with Section 10, second paragraph, shall be signed by a person who is an authorised representative of the party at central level.

If a document referred to in the first paragraph is drawn up in electronic form, it must be signed using an advanced electronic signature in accordance with the Act on Qualified Electronic Signatures (2000:832).

Publication

Section 12

Kammarkollegiet is to make the revenue statements and notifications

under Section 10, second paragraph, available to the public on its website. Kammarkollegiet is also to publish on its website information showing which parties have not submitted a revenue statement or a notification.

However, the first paragraph does not apply to information on the identities of donors referred to in Section 7, first paragraph, if the donor is a natural person.

Supervision

Section 13

Kammarkollegiet exercises supervision of compliance with this Act and regulations issued in connection with this Act.

Section 14

Kammarkollegiet may decide on the orders that need to be issued for the purposes of supervision and for ensuring that the parties meet their obligations under this Act.

A decision to issue an order may be accompanied by a conditional financial penalty.

Late submission fees

Section 15

A party that is required by this Act to submit a revenue statement or a notification under Section 10, second paragraph, shall be charged a late submission fee of SEK 10 000 if the statement or notification has not been received by Kammarkollegiet within the prescribed time.

Kammarkollegiet may decide to reduce or refrain from charging a late submission fee if exceptional grounds exist for doing so.

Section 16

The late submission fee shall accrue to the State.

Section 17

Kammarkollegiet adjudicates the matter of late submission fees.

Special fees

Section 18

If notice received from any individual person or other circumstances give special reason to assume that a revenue statement is incorrect, Kammarkollegiet shall examine the contents of the revenue statement.

On the same conditions, Kammarkollegiet shall investigate whether a revenue statement should by rights have been submitted instead of a notification under Section 10, second paragraph.

Section 19

A special fee shall be charged to a party if an investigation under Section 18 shows that the party:

1. has omitted revenue items or understated the value of revenue items; or
2. has not fulfilled the obligation to provide information under Section 7 correctly.

A special fee shall be charged:

1. in cases referred to in the first paragraph, point 1, in an amount corresponding to the misreported revenues, but no more than SEK 100 000; and
2. in cases referred to in the first paragraph, point 2, in an amount of SEK 20 000.

Kammarkollegiet may decide to reduce or refrain from charging a special fee if exceptional grounds exist for doing so.

Section 20

The special fee shall accrue to the State.

Section 21

Kammarkollegiet adjudicates the matter of special fees.

Processing of personal data

Section 22

Kammarkollegiet may process personal data referred to in Section 13 of the Personal Data Act (1998:204), if the data are submitted in a revenue statement or otherwise are necessary to enable Kammarkollegiet to fulfil its obligations under this Act.

Appeals

Section 23

A decision to issue an order under Section 14, to charge a late submission fee under Section 15 or to charge a special fee under Section 19 may be appealed to a general administrative court. Other decisions pursuant to this Act are not subject to appeal.

Leave to appeal is required for an appeal to the administrative court of appeal.

1. This Act enters into force on 1 April 2014 and will first apply to revenue statements for the calendar year of 2014 or the next financial year beginning after 31 December 2013.

2. For a revenue statement referring to the calendar year of 2014 or the next financial year beginning after 31 December 2013, the reporting obligation under Sections 6–8 applies only with reference to revenue from which the political activities have benefited after the end of March 2014.

On behalf of the Government

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