



*Income Tax Act*

POLITICAL CONTRIBUTIONS  
REGULATIONS

**B.C. Reg. 343/95**

Deposited August 18, 1995 and effective September 1, 1995  
Last amended September 20, 2020 by B.C. Reg. 262/2020

**Consolidated Regulations of British Columbia**

*This is an unofficial consolidation.*

B.C. Reg. 343/95 (O.C. 1008/95), deposited August 18, 1995 and effective September 20, 2020, is made under the *Income Tax Act*, R.S.B.C. 1996, c. 215, ss. 4.722 and 48.

This is an unofficial consolidation provided for convenience only. This is not a copy prepared for the purposes of the *Evidence Act*.

This consolidation includes any amendments deposited and in force as of the currency date at the bottom of each page. See the end of this regulation for any amendments deposited but not in force as of the currency date. Any amendments deposited after the currency date are listed in the B.C. Regulations Bulletins. All amendments to this regulation are listed in the *Index of B.C. Regulations*. Regulations Bulletins and the Index are available online at [www.bclaws.ca](http://www.bclaws.ca).

See the User Guide for more information about the *Consolidated Regulations of British Columbia*. The User Guide and the *Consolidated Regulations of British Columbia* are available online at [www.bclaws.ca](http://www.bclaws.ca).

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*Income Tax Act*

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**B.C. Reg. 343/95**

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**Income tax receipts**

- 1** In this regulation:

“**receipt**” means a receipt issued under section 4.722 of the *Income Tax Act* by a financial agent for a registered political party, registered constituency association or candidate.

[am. B.C. Reg. 262/2020, Sch. 2, s. 1.]

**Information to be included on receipts**

- 2** (1) Receipts must be printed with sequential serial numbers.
- (2) A receipt and every copy of a receipt issued for a political contribution must clearly indicate the following:
- (a) that it is a receipt for British Columbia income tax purposes;
  - (b) the serial number of the receipt;
  - (c) the amount of the political contribution;
  - (d) the date on which the political contribution was received;
  - (e) the name and address of the individual making the political contribution;
  - (f) the signature of the financial agent;
  - (g) in the case of a contribution to a candidate,
    - (i) the name of the candidate, and
    - (ii) the election in which the individual is a candidate, identified by electoral district and general voting day;
  - (h) in the case of a contribution to a political party or constituency association,
    - (i) the name of the organization as filed with the chief electoral officer under Part 9 of the *Election Act*, and
    - (ii) the identity number assigned to the organization under section 192 of the *Election Act*.
- (3) If a replacement receipt is issued for a previously issued receipt, in addition to the applicable information under subsection (2), the receipt must clearly indicate

- (a) that it is issued as a replacement receipt, and
- (b) the serial number of the original receipt.

[am. B.C. Reg. 262/2020, Sch. 2, s. 2.]

#### Invalid receipts

- 3** (1) A receipt is not valid for the purposes of section 4.722 of the *Income Tax Act*
- (a) if it is not signed by the financial agent of the registered political party, registered constituency association or candidate to whom the contribution is given, or
  - (b) if
    - (i) the day on which the political contribution was received,
    - (ii) the year in which the political contribution was received, or
    - (iii) the amount of the contributionis incorrectly or illegibly entered on the receipt.

- (2) A receipt referred to in subsection (1) (b) must be dealt with as a spoiled receipt.

[am. B.C. Reg. 262/2020, Sch. 2, s. 1.]

#### Distribution and retention of receipts

- 4** (1) Receipts must have at least 2 parts, to be distributed as follows:
- (a) the original must be provided to the individual for attachment to the individual's tax return;
  - (b) one copy must be retained by the financial agent;
  - (c) if applicable, other copies must be dealt with in accordance with the *Election Act*.
- (2) If a receipt is spoiled, it must be marked "cancelled" and the original and all copies must be retained by the financial agent.
- (3) Copies of receipts required to be retained under this regulation must be retained by the financial agent at the same location that the financial records of the political party, constituency association or candidate under the *Election Act* are maintained by the financial agent.

[am. B.C. Reg. 262/2020, Sch. 2, s. 3.]

#### Receipts may be used as eligible political contribution by spouse or common-law partner

- 5** A receipt for an eligible political contribution by the spouse or common-law partner of an individual may be used by the individual as an eligible political contribution of the individual.

[am. B.C. Reg. 262/2020, Sch. 2, s. 4.]

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**Restrictions on eligible political contributions  
in relation to conference and convention fees**

- 6** If a fee for a conference or convention, as referred to in section 180 (3) of the *Election Act*, includes an amount to cover the costs of food or accommodation, or both, that amount is not an eligible political contribution and must be deducted from the fee for the purposes of determining the political contribution for which a receipt may be issued.

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