



5 January 2026

Circular Letter: F.01/26

**Re: 31 January 2026 deadline for the reporting of political donations
by elected members**

1. Summary

January 31 is the annual deadline for the reporting of political donations received in the previous year by elected members. The reporting requirements due by 31 January 2026 are unchanged from those that have applied in recent years. These requirements were initially set out in circular letter F.10/13 of 16 October 2013. Copies of that circular and the accompanying draft guidelines for elected members (which include relevant forms to be completed) are attached for information and reference.

2. 31 January 2026 deadline for the reporting of political donations by elected members

Each person who, in the preceding year, was a member of a local authority is required, under section 19E of the *Local Elections (Disclosure of Donations and Expenditure) Act 1999* (as amended) (referred to hereafter as “the 1999 Act”) to furnish to their local authority, not later than 31 January, a donation statement indicating whether during the preceding calendar year the member received from the same person, a donation exceeding €600 in value. This provision applies to each person who was a member of a local authority in 2025.

Furthermore, a member of a local authority who receives, in any particular year, a monetary donation of more than €100 must open and maintain an account in a financial institution in the State and must lodge that donation and any further monetary donations received, of whatever value, to that account (referred to as a political donations account).

Not later than 31 January in each year, a member of the local authority who was required to open a political donations account must furnish to the local authority, along with their donation statement, a statement provided by the financial institution where the political donations account was opened (under section 19D of the 1999 Act).

The relevant forms to be completed and submitted by elected members are included as appendices to the draft guidelines for elected members sent to local authorities with circular letter F.10/13. This version of the guidelines remains current and can be issued to elected members.

Please note that the guidelines document is identified as being in 'draft' form to enable each local authority to issue the guidelines under its own name and letterhead. The term 'draft' does not reflect on the content of the document, which should not be subject to substantive change before being issued.

3. Further information

If you have further queries, or require any assistance in dealing with the issues addressed in this circular, please contact the undersigned.

A handwritten signature in black ink that reads "Paris Beausang". The signature is written in a cursive style with a long, sweeping flourish at the end of the name.

Paris Beausang
Assistant Principal
Franchise Section

To each: Chief Executive
Director of Services for Corporate Affairs