



## Written Opinions, Guidelines and Interpretation Notes

**Guideline: 2023-01**

### Regulated Fundraising Events

**Comments made during the consultation period of June 2 to July 17, 2023**

Comments received from the Liberal Party of Canada	Elections Canada response to the Liberal Party of Canada
<p><b>General Comments</b></p> <p>None</p> <p><b>Specific Comments</b></p> <p>We provide the following specific points for consideration:</p> <ol style="list-style-type: none"> <li>Page 9 presents a discussion regarding the determination of the contribution amount to return. Through a combination of the <i>Canada Elections Act</i>, <i>Income Tax Act (Canada)</i>, handbooks issued by Elections Canada and guidance/interpretations from the Canada Revenue Agency, a contribution is broadly calculated as being the amount of the payment received or non-monetary amount calculated minus any personal benefit received with respect to the payment.</li> </ol> <p>We believe it would provide additional insight if in this section a statement is made that the amount to be returned (for non-compliance) would be the amount charged less the personal benefit and, additionally, provide examples of such.</p>	<p>The following text has been added on page 9 of the OGI: “the contribution amount, received through a ticket sale or entrance fee, that entitled the person to attend the event (<b>that is, the ticket price or entrance fee less the fair market value of the benefit that the person was entitled to receive</b>)”.</p> <p>The OGI refers readers to Chapter 5, Fundraising, of the political financing handbook for information about calculating the contribution amount. As that chapter contains detailed examples, we have not added further examples in this OGI.</p>
Comments received from the Commissioner of Canada Elections	Elections Canada response to the Commissioner of Canada Elections
<p>We agree with the content of the proposed guideline.</p>	<p>Elections Canada notes your comment.</p>

The following parties did not submit comments to Elections Canada regarding OGI 2023-01:

- Animal Protection Party of Canada
- Bloc Québécois
- Centrist Party of Canada
- Christian Heritage Party of Canada
- Communist Party of Canada
- Conservative Party of Canada
- Free Party Canada
- Green Party of Canada
- Libertarian Party of Canada
- Marijuana Party
- Marxist-Leninist Party of Canada
- Maverick Party
- New Democratic Party
- Parti Rhinocéros Party
- People's Party of Canada