

Individual candidates must keep detailed accounting records and, after the election, must declare their election expenses. They are required to appoint official agents to receive all contributions and make all disbursements on their behalf and an auditor.

Under the Income Tax Act, persons or corporations who donate money to a registered political party during any given year, or to an official candidate during an election are entitled to a partial reimbursement in the form of a tax-credit receipt. They may then deduct this directly from their income tax payable.

A disclosure requirement now exists as well, so that the reports submitted by registered political parties and official candidates must identify all donors whose contribution exceeded \$100. This becomes public information.

Legislation approved by Parliament, which has been in force since August 1, 1974, has the effect of limiting campaign spending. At the same time, candidates are reimbursed from the public treasury for part of their campaign expenses and registered political parties are also entitled to a reimbursement of half their broadcasting expenses.

Large expenditures are required to finance the national campaigns of the parties, but these, too, are limited by law. They cover advertising in newspapers and other publications, radio and television broadcasts, printing and distribution of literature, travel expenses of the leaders and party organizers, and rental of office space and meeting-halls.

Partisan radio and television broadcasts as well as advertising in periodical publications are prohibited from the day of the issue of the writs to the twenty-ninth day before polling day, as well as on polling day and on the day immediately preceding polling day. Owing to time-zone differences, election results in Eastern Canada are known before voting ends in the West. Federal law therefore prohibits the publication or broadcast in any area, before polls close in that area, of the result of voting in any electoral district in Canada. This is intended to prevent late-voting Westerners from being influenced by results already made public in the East.