



STATUTORY INSTRUMENTS.

**S.I. No. 234 of 2026**

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LOCAL ELECTIONS (DISCLOSURE OF DONATIONS AND  
EXPENDITURE) ACT 1999 (VARIATION OF MONETARY AMOUNTS)  
ORDER 2026

S.I. No. 234 of 2026

## LOCAL ELECTIONS (DISCLOSURE OF DONATIONS AND EXPENDITURE) ACT 1999 (VARIATION OF MONETARY AMOUNTS) ORDER 2026

I, JAMES BROWNE, Minister for Housing, Local Government and Heritage, in exercise of the powers conferred on me by section 19C(1) (as amended by section 34 of the Electoral (Amendment) (Political Funding) Act 2012 (No. 36 of 2012)) of the Local Elections (Disclosure of Donations and Expenditure) Act 1999 (No. 7 of 1999) (as adapted by the Housing, Planning and Local Government (Alteration of Name of Department and Title of Minister) Order 2020 (S.I. No. 408 of 2020)), hereby order as follows:

1. This Order may be cited as the Local Elections (Disclosure of Donations and Expenditure) Act 1999 (Variation of Monetary Amounts) Order 2026.

2. In the Local Elections (Disclosure of Donations and Expenditure) Act 1999 (No. 7 of 1999) the monetary amount specified in -

- (a) section 19A, in the definition of “third party”, is varied to €125,
- (b) section 19B, is varied to -
  - (i) in subparagraph (i) of paragraph (a) of subsection (1), an amount of €1,250,
  - (ii) in subparagraph (ii) of paragraph (a) of subsection (1), an amount of €250,
  - (iii) in subparagraph (I) of paragraph (b) of subsection (1), an amount of €1,250,
  - (iv) in subparagraph (II) of paragraph (b) of subsection (1), an amount of €3,100,
  - (v) in subparagraph (III) of paragraph (b) of subsection (1), an amount of €250, and
  - (vi) in subsection (3), an amount of -
    - (I) €1,250 for €1,000, and
    - (II) €3,100 for €2,500,
- (c) section 19BB, is varied to –
  - (i) in paragraph (a) of subsection (1), an amount of €250, and
  - (ii) in paragraph (b) of subsection (1), an amount of €250,
- (d) section 19D(1), is varied to an amount of €125,
- (e) section 19E(1), is varied to an amount of €750, and
- (f) section 19F(1), is varied to an amount of €125.

*Notice of the making of this Statutory Instrument was published in "Iris Oifigiúil" of 5th June, 2026.*



GIVEN under my Official Seal,  
28 May, 2026.

JAMES BROWNE,  
Minister for Housing, Local Government  
and Heritage.

EXPLANATORY NOTE

*(This note is not part of the Instrument and does not purport to be a legal interpretation.)*

This order varies, in line with changes in the Consumer Price Index, the permissible limits and donation thresholds provided for in Part IVA of the Local Elections (Disclosure of Donations and Expenditure) Act 1999 which apply at local elections and to local authority members.

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