

Guide for the official agent of a party and of a party candidate

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Quick reference

Open a campaign-specific bank account (election fund)

- ☐ The official agent must open an account in a Québec branch of a bank, a trust company or a financial services cooperative (see Directive **D-5**).

Incur and authorize election expenses

- ☐ The official agent is responsible for incurring and authorizing election expenses.
- ☐ Only amounts transferred by the official representative of your party or the party authority can be deposited into your bank account.

Pay election expenses from the election fund (bank account)

- ☐ All expenses, except those you have contested, must be paid in full prior to filing your return.
- ☐ Expenses must be paid using a payment method listed in Directive **D-34** and drawn from your election fund.

Comply with the election expenses limit

- ☐ This limit will be communicated to you by Élections Québec.

Identify publicity (mandatory)

- ☐ For publicity in a newspaper, on the radio, television or the Internet, “Name of the official agent” followed by his or her title “Official agent.”
- ☐ For a pamphlet, poster, corrugated polypropylene (coroplast) board or any printed material, “Name of printer” (or manufacturer, when produced by volunteers) and “Name of the official agent” and his or her title, “Official agent.”

Quick reference**Filing the return of election expenses**

- ☐ No later than 90 days after polling day for the official agent of a candidate.
- ☐ No later than 120 days after polling day for the official agent of the party.
- ☐ Accompanied by the originals of invoices, proof of payment, copies of advertisement, bank statements, deposit slips, etc.

For more information, contact a political financing coordinator of Élections Québec at 418-644-3570 (from the Québec City area) or at 1-866-232-6494 (from elsewhere in Québec). You can also email us at **financement-provincial@electionsquebec.qc.ca**.

Main changes to the *Election Act*

Bill 7 was assented to on December 10, 2021, and came into force on March 10, 2022. It amends certain provisions of the *Election Act* in respect of political financing and the control of expenses. The main changes relating to the role and responsibilities of the official agent are as follows:

Election expenses incurred by the official representative

- The official representative or their delegate may incur election expenses deemed paid out of an election fund, in accordance with sections 403, 419 and 420 of the *Election Act* (s. 414).
- During a by-election, an election expense may be authorized by the official representative of the party, where the party does not have an authorized party authority, as long as no candidate of the party has filed his or her nomination paper and before the expiry of the period prescribed for the filing of nomination papers (s. 420).

Exception pertaining to election expenses

- During an election period, the cost of food and beverages served at a political or fundraising activity does not constitute an election expense where the cost is included in the entrance fee paid by a participant (s. 404 (8.1)).

Filing the return of election expenses

- At the request of the party leader, the Chief Electoral Officer may grant an extension for the preparation and delivery of the return of election expenses on the basis of a reasonable cause, such as the misconduct or physical disability of an official agent or a case of irresistible force (s. 444).
- The official agent of a party candidate who does not declare any election expenses may file a letter of attestation to that effect, rather than a return of election expenses (s. 432).

Dismissing the official agent

- The party leader may dismiss the official agent or his deputy (s. 405 and 406). Within 10 days of being dismissed, the official agent must file a return of election expenses with the party leader or the candidate (s. 409).

Introduction

An election period is about to begin, and you have agreed to act as the official agent of a political party or of a party candidate. As such, you must comply with certain rules in respect of the control of election expenses that are enacted in Chapter VI of Title IV of the *Election Act* (CQLR, c. E-3.3).

The purpose of this guide is to help you understand and comply with the applicable provisions of the *Election Act*. An electronic version of this guide is available on the website of Élections Québec at: **electionsquebec.qc.ca**.

The provisions of the *Election Act* dealing with the control of election expenses are numerous and require constant attention. However, we believe that once you have carefully read this guide, taken the mandatory training given by the Chief Electoral Officer and, if required, consulted a political financing coordinator, you will be able to effectively and adequately carry out your responsibilities.

The interpretations presented in this guide do not take precedence over the provisions of the *Election Act* and are not intended to replace the official text. When interpreting or applying the *Election Act*, you should always refer to the text published by the Éditeur officiel du Québec, which is available at: **legisquebec.gouv.qc.ca**. Where applicable, references to the provisions of the *Act* are given in parentheses.

If you have any questions about how the provisions of Chapter VI of Title IV of the *Election Act* apply to you, as an official agent, please contact a political financing coordinator at:

Direction du financement politique

Élections Québec

1045, avenue Wilfrid-Pelletier, bureau 200

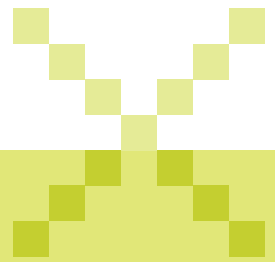
Québec (Québec) G1W 0C6

Telephone: 418-644-3570 (Québec City area) or

1-866-232-6494 (toll free)

Email: **financement-provincial@electionsquebec.qc.ca**

Website: **electionsquebec.qc.ca**



1 Role and responsibilities

1.1 Role

(ss. 401, 405, 406, 408 and 413)

The official agent of a candidate or an authorized party and his or her deputies are responsible for incurring or authorizing election expenses.

The official agent is also responsible for filing the return of election expenses. He or she must also make sure to comply with the authorized election expenses limit for the party or candidate for which he or she is acting.

1.2 Appointment

(ss. 1, 45, 239, 249, 405, 408 and 412)

During an election period, the person designated as the official representative of a party also acts as the official agent of that party, unless the leader designates, in writing, another person to this seat. The official agent must accept this appointment in writing.

The candidate designates his or her official agent in the nomination paper that he or she submits to the returning officer of the electoral division in which he or she wishes to run. The official agent must sign the candidate's declaration, which serves as a consent to the nomination.

The role of official agent cannot be held by a person who:

- is not a qualified elector;
- is a candidate or a party leader;
- is an election officer or an employee of an election officer.

→ **Is a qualified elector any person who:**

- has attained 18 years of age;
- is a Canadian citizen;
- has been domiciled in Québec for six months;
- has not lost their right to vote due to a tutorship;
- has not been convicted, within the last five years, of an offence constituting a corrupt electoral practice pursuant to the *Election Act*, the *Referendum Act*, the *Act respecting elections and referendums in municipalities*, or the *Act respecting school elections to elect certain members of the boards of directors of English-language school service centres*.

Every employer shall, upon written request, grant a leave of absence without pay to an employee who acts as the official agent of a candidate from the date on which the returning officer receives the nomination paper of this person. Under the same conditions, the official agent of a political party may also be granted a leave of absence without pay from the date of the order instituting an election (s. 249).

1.3 Appointment of deputies

(ss. 406, 408 and 432)

The official agent of an authorized party or of a party candidate may, with the approval of the party leader or the candidate, appoint an adequate number of deputies and mandate each of them to incur or authorize election expenses up to the amount established in their notice of appointment. That amount can be amended by the official agent at any time before the return of election expenses is filed. The notice of appointment must make reference to the deputy's consent, be signed by this deputy and countersigned by the party leader. A template for a notice of appointment of a deputy (DGE-244) is available on the extranet.

Any election expense incurred or authorized by a deputy, up to the established amount, is deemed attributable to the official agent. The deputy must provide the official agent with a detailed statement of expenses he or she incurred or authorized. In addition, the notice of appointment of each deputy must be filed with the return of election expenses.

1.4 Resignation and replacement

(ss. 409 and 410)

If you or your deputy realize that one is not complying with one or more of the above conditions, you or your deputy must resign immediately. The official agent or his or her deputies may also resign for any other reason by giving written notice to the party leader or the person designated by the former. The party leader can also dismiss the official agent and immediately appoint another. For any change in this regard, a notice must be sent to Élections Québec to the attention of the Direction du financement politique.

The official agent of a candidate who would like to resign must notify the candidate and the Chief Electoral Officer in writing. A candidate whose official agent resigns, dies or becomes unable to perform his or her duties must immediately appoint another person and notify the Chief Electoral Officer in writing. Similarly, the candidate can dismiss his or her official agent and appoint another.

Within 10 days of resigning or being dismissed, the official agent shall file with the party leader or the candidate a return of election expenses covering the period during which he or she performed his or her duties, accompanied by vouchers.

→ For more information regarding appointments and resignations with respect to the various roles, please refer to the *RAPEQ Guide* (DGE-216).

1.5 Mandatory training provided by the Chief Electoral Officer

(ss. 45.1, 65 and 408.1)

Within 10 days of their appointment, the official agent as well as his or her deputies must undergo training provided by the Chief Electoral Officer on the control of election expenses.

In addition to this training, the official agent who also acts as an official representative must undergo another training, i.e., in respect of political financing rules, within 30 days of his or her appointment.

The training is available online. To access the training sessions, the persons concerned must provide an email address at the time of their appointment. The email address will be used to confirm the identity of the participant and will allow for the transmission of all communications related to the access, use and follow-up of the training.

An entry will be made in the Register of authorized political entities of Québec (RAPEQ) beside the name of each person required to take compulsory training, indicating whether he or she has completed the training by the prescribed deadlines. This information is publicly available on the website of Élections Québec.

For more information on the Chief Electoral Officer's mandatory training, refer to Directive **D-27**.

1.6 Summary of main responsibilities

(ss. 407, 413, 414, 432 and 434)

- Manage the election fund (election bank account);
- Incur or authorize election expenses;
- Authorize an advertising agency;
- Pay election expenses;
- File the return of election expenses.

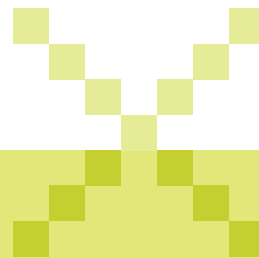
1.7 Extranet

Élections Québec provides you with an online platform—the extranet of provincial political entities—where all documents required for your role as an official agent are accessible, i.e., all guides, directives, reports and other forms.

On this website you can, among other things:

- take the mandatory training;
- receive news about political financing and the control of election expenses.

You can access your extranet at the following address: **pes.electionisquebec.qc.ca**. Your login information is the same as that used to complete your mandatory training.



2 Election fund

2.1 General information

(s. 414)

The official agent can only pay an election expense out of the election fund opened in a Québec branch of a bank, trust company or financial services cooperative. This account must be separate from that of the official representative and must allow the holder to receive account statements and honoured cheques (originals or scanned).

To open an election fund account with a financial institution, we recommend that you present a copy of the extract from the Register of authorized political entities of Québec, the letter designating you as official agent, as well as a piece of photo identification. In addition to these documents, the official agent of a party candidate must submit the nomination paper, completed and accepted by the returning officer of the electoral division, which includes the official agent's appointment and signature.

Directive **D-5** lists all information related to the opening of the election fund.

2.2 Setting up the election fund

(s. 414)

Only sums held by the official representative of a party or a party authority may be deposited into the election fund made available to the official agent. The form entitled *Source of the money in the election fund* (DGE-265) allows you, among other things, to indicate the source of transfers by distinguishing those of the party and those of an authority.

- • An official agent may not contract a loan.
- An official agent may not deposit contributions directly into his or her election fund.

It should be noted that, like any other elector, the official agent or candidate can grant a loan in writing or sign a suretyship with the official representative of the party or authority. Similarly, he or she can make a contribution via the official representative. These amounts will be processed by the latter and transferred to the election fund.

2.3 Advance on the reimbursement of election expenses

(ss. 451, 452 and 456.1, 457 and 457.1)

Upon receipt of the results of the vote count, elected candidates and those who obtained at least 15% of the valid votes may benefit without delay from an advance on the reimbursement equal to 35% of the election expenses limit established by the *Act*.

The advance is paid by means of a funds transfer to an account held by the official representative of the party. Where the advance is made by cheque, the payment is made jointly to the candidate and the official representative of the party authority or, should there be no party authority, to the candidate and the official representative of the party.

In order for the party to receive an advance, the official agent must produce to the Chief Electoral Officer an attestation of the estimated amount of election expenses incurred. Upon receipt of the attestation, a party that obtained at least 1% of the valid votes may benefit without delay from an advance on the reimbursement of 35% of the lesser of:

- the established election expenses limit;
- the estimated amount of election expenses incurred.

→ To ensure that an advance on the reimbursement of election expenses is not overpaid, the official agent of the party must indicate on his or her attestation the names of the candidates of the party who did not declare any expenses in their return of election expenses, in order to waive the advance provided for them.

2.4 Reimbursement of election expenses

(ss. 455, 457 and 457.1)

Following receipt and verification of the return of election expenses, the Chief Electoral Officer reimburses an amount equal to 50% of the election expenses incurred and paid in accordance with the *Election Act*, by means of a funds transfer or cheque, to the party candidate who was declared elected or who received at least 15% of the valid votes. Also, the Chief Electoral Officer reimburses an amount equal to 50% of the election expenses to each party that has obtained at least 1% of the valid votes. The election expenses taken into account in the calculation of the reimbursement cannot exceed the election expenses limit established in the *Act*.

Where applicable, the advance payment will be deducted from the final reimbursement of election expenses. Furthermore, any overpayment made as part of an advance must be repaid to the Chief Electoral Officer within 30 days of the notice sent to the official representative.

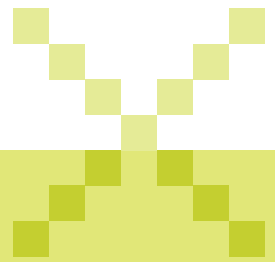
2.5 Assignment of claims

Like the reimbursement of election expenses, the advance can be assigned to a third party, for example a financial institution or an authorized party. To do so, the official representative must send to the Chief Electoral Officer a document signed by him or her and, where applicable, by the candidate to request the assignment of claims to the designated creditor.

2.6 Closing the election fund

(s. 441)

After filing the return of election expenses, the official agent of a candidate or an authorized party must remit to the official representative of the party or party authority any sums or goods remaining in the election fund. Before closing the election fund, the official agent should ensure that all outstanding cheques have been cashed by suppliers.



3 Disbursements

3.1 General information

(ss. 413, 425, 432, 434 and 445)

The official agent and his or her deputies are responsible for authorizing and paying election expenses out of the election fund. These expenses may be paid by:

- cheque;
- bank draft;
- debit or credit card;
- Internet services;
- electronic transfer (e.g., Interac transfer).

Directive **D-34** lists the supporting documents (proof of payment) required with respect to the various methods to pay an expense. The official agent must also keep the original invoices for all expenses (including federal and provincial taxes) so that they can be attached to the return of election expenses.

Section 3.11 of this guide outlines the four categories of expenses:

- publicity, which is by far the most common expense, and requires special attention with regards to identification;
- goods and services;
- rental of premises;
- travel and meal expenses.

3.2 Election expenses

Definition

(s. 402)

An election expense is the cost of any goods or services used **during the election period** to:

- promote or oppose, directly or indirectly, the election of a candidate or the candidates of a party;
- propagate or oppose the program or policies of a candidate or party;
- approve or disapprove courses of action advocated or opposed by a candidate or party;
- approve or disapprove any act done or proposed by a party, a candidate or their supporters.

Exceptions

(ss. 404 and 431)

Certain goods and services are not considered election expenses. These include:

1. The cost at fair market value of producing, promoting and distributing a book that was planned to be put on sale at the prevailing market price regardless of the election order;
2. The necessary costs of holding a meeting in an electoral division for the selection of a candidate, including the cost of renting a hall, of convening the delegates and of the publicity made at the meeting; the costs cannot exceed \$4,000 nor include any other form of publicity; If, prior to the nomination meeting, the leader has designated the candidate in writing in an official capacity, the nomination paper has been filed with the returning officer or the candidate's election advertising has already been disseminated, this exception does not apply, and the costs attributable to the meeting are election expenses.
3. The reasonable costs incurred by a candidate to attend a meeting to select a candidate in an electoral division; these costs cannot include any publicity except that made by the candidate at the meeting.

4. Reasonable expenses ordinarily incurred for the day-to-day administration of no more than two permanent offices of the party whose addresses are listed in the Register of authorized political entities of Québec (see Directive **D-17**).
5. Expenses incurred for the holding of meetings, the total of which does not exceed \$200 for the entire election period, including the renting of halls and convening the participants, provided that such meetings are not directly or indirectly organized on behalf of a candidate or party.

With respect to the organization and holding of public meetings during an election period by non-partisan organizations, refer to Directive **D-20**.

6. Publicity expenses, the total of which does not exceed \$300 for the entire election period, incurred by an authorized private intervenor in accordance with the *Election Act*, without directly promoting or opposing a candidate or party, either to express an opinion on a subject of public interest or seek support for such an opinion or to advocate abstention or the spoiling of ballots.
7. Remuneration paid to a representative appointed by the candidate to represent him or her before the deputy returning officer or the officer in charge of information and order, or before each of them.

Other exceptions will be discussed in the following sections of this guide.

Moreover, services provided by a staff member of an office within the meaning of the *Executive Power Act* and of an office or of an elected Member (MNA) within the meaning of the *Act respecting the national assembly* are not subject to the legal provisions governing election expenses.

3.3 Election period

(s. 401 (1))

The election period commences the day after the day the order instituting the election is issued and ends on polling day at the hour of closing of the polling stations.

3.4 Election expenses limit

(ss. 426 and 427)

The election expenses of each candidate and party must be limited so as not to exceed, during an election period, the amounts set out in section 426 of the *Election Act*:

Rates effective from April 1, 2022, to March 31, 2023

Election expenses limit for the official agent of a candidate:

- \$0.82 per elector during general elections
- \$1.03 per elector in the electoral divisions of Duplessis, Rouyn-Noranda-Témiscamingue, René-Lévesque and Ungava
- \$1.83 per elector in the electoral division of Îles-de-la-Madeleine

Election expenses limit for the official agent of a political party:

- \$0.75 per elector in all electoral divisions where the party has an official candidate, but only during general elections

During a **by-election**, the rate used to determine the election expenses limit for the electoral division is increased by \$0.75.

The election expenses limits are adjusted on April 1 of each year based on the previous year Consumer Price Index (CPI) variation. The Chief Electoral Officer publishes the result of this adjustment in the *Gazette officielle du Québec* and post it on the website of Élections Québec.

Upon acceptance of a nomination paper, the official agent obtains the preliminary election expenses limit, which is calculated based on the number of electors entered on the list of electors at the time of the election order. Following the revision of the lists of electors, the final election expenses limit is sent to the official agent.

The greater of the two election expenses limits will be the official limit to be complied with.

3.5 Incurring and controlling election expenses

(ss. 403, 414, 417, 419, 420 and 428)

As an official agent of a party or candidate, you are responsible for incurring and authorizing election expenses. To that end, you must ensure that:

- no one pays, for goods or services, a price that is different from the current market price (i.e., the price charged in the normal course of business in the market and region where it is provided, and at the time when it is provided). However, this does not prevent a person from providing personal services and the use of his or her vehicle provided the definition of volunteer work is met;
- all expenses are paid using one of the methods of payment listed in Directive **D-34** and are entered on the return of election expenses;
- when you authorize the use of a goods or services from the party or an authority, you must ask the official representative to invoice you for the actual cost of the goods or services used.

Elections expenses can be authorized before the filing of a nomination paper at the level of a given electoral division:

- during general elections, by:
 - the official agent of the party;
 - the deputy;
 - the official representative of the party or his delegate;
 - the official representative of the electoral division's authority in question, if he or she is expressly authorized for that purpose by the official agent of the party.
- during a by-election, by:
 - the official representative of the party authority at the level of the electoral division where the election is being held or, where the party has no authorized party authority, the official representative of the party.

The election expenses paid by the official representative are deemed to have been paid out of an election fund. Therefore, they should be entered as such on the return of election expenses on the line "Total election expenses paid by the official representative."

→ The person incurring an expense outside the election period must indicate on the invoice the dates on which the goods or services were provided and the quantity used during the election period. The person must then sign the invoice to attest to its veracity.

3.6 Payment of expenses

(ss. 413, 414, 424, 425 and 445)

→ Prior to filing the return of election expenses, the official agent must **have paid** all claims (invoices) received within 60 days after polling day. All invoices received after this deadline are considered expenses incurred but not claimed.

The term “discharged” means “paid” or “relieved of an obligation or debt.” This definition includes two elements: that payment has been made and that payment is in full.

When an expense is paid by cheque, the latter is proof of payment. For all other payment methods, refer to Directive **D-34** to learn of the supporting documents relating to each payment method.

At no time can you pay for an expense with cash, unless it is with a petty cash from the election fund, for minor expenses.

If a cheque, the transfer or payment has not been cashed by the supplier by the date on which the return is filed (outstanding funds), the expense is considered as having been paid in accordance with the *Act*, provided the following conditions are met:

- the cheque, card payment, bank draft or transfer of funds must have been issued or made and sent to the supplier before the date on which the return is filed;
- at any time, between the date on which the return is filed and the date on which the cheque is cashed or the transfer is accepted, there must be sufficient funds in the election fund to cover the amount still not cashed by the supplier.

For the reimbursement of an election expense for which proof of payment was not provided at the time the return was filed, the cleared cheque or any proof of payment must be sent subsequently to Élections Québec.

You must ensure that all election expenses paid are supported by an invoice. The invoice must include, depending on whether the expense is less than \$200 or \$200 or more, the following information:

Less than \$200	\$200 or more
<ul style="list-style-type: none"> • Name and address of the supplier • Invoice date* • Description of goods and services • Total amount 	<ul style="list-style-type: none"> • Name and address of the supplier • Invoice date* • Quantity • Description of goods and services • Unit rate • Total amount

* If the date of the invoice falls outside of the election period, indicate the dates the goods or services were used and the quantities used during the election period and sign the invoice.

3.7 Expenses incurred but not claimed

(ss. 425, 438 and 440)

Expenses incurred or authorized and for which suppliers have not submitted a claim (invoice) to the official agent within 60 days after polling day must be reported in the return of election expenses as expenses incurred but not claimed.

Claims submitted after this deadline cannot be paid by the official agent. After this deadline, the supplier has 120 days to file a claim with the Chief Electoral Officer, failing which the claim is prescribed.

Thus, the official agent must attach to the return of election expenses a cheque drawn on his or her election fund covering the total amount of expenses incurred but not claimed. This cheque must be made payable to the Chief Electoral Officer of Québec in trust.

Where the official agent receives a claim from a supplier after the 60-day period, he or she must attach it to the return of election expenses. If the claim is received after the return of election expenses has been filed, the official agent must still send it to Élections Québec. If no invoice is received, the official agent must estimate the expense in order to present it as an expense incurred but not claimed.

Upon receipt of a claim, the Chief Electoral Officer ensures that the amount corresponds to the information entered on the statement of expenses incurred but not claimed. If the claim is not included in the return or if the amount differs from the one entered, the Chief Electoral Officer shall immediately inform the official agent to confirm whether the claim is accepted. As needed, the official representative of the party or authority, as the case may be, must forward any additional amount for the claim to be discharged.

→ The expenses incurred but not claimed are subject to the election expenses limit and are eligible, where applicable, for a reimbursement of election expenses.

3.8 Contested claims

(ss. 425, 445 and 446)

Before filing your return of election expenses, you must have discharged all debts that are the subject of received claims (invoices). This must be done within 60 days of polling day, unless you are contesting these claims. In which case, enter any contested claim in your return of election expenses.

You can contest a claim or a portion of a claim if the expense was incurred without your knowledge or your authorization, or if the conditions of the order were not met (quantity, quality, delivery date, price, etc.). If you ordered material and have contested the expense, **you must not use the material at any time**. The official agent must provide, in addition to the contested invoice, any other relevant document, such as a copy of the advertising flyer or purchase order, that proves that the order was not fulfilled as requested.

Contested claims are not election expenses. The official agent or candidate is forbidden to discharge, following the filing of the return of election expenses, a debt subject to a contested claim—only the official representative may discharge it, and only in execution of a judgment obtained from a court of competent jurisdiction or following the permission of the Chief Electoral Officer, where no party or candidate objects.

3.9 Use of goods or services provided free of charge

(ss. 87, 88 and 417)

During an election period, if a good or service provided by the party or one of its authorities is used to promote or oppose the election of a candidate, the official agent must ensure that the value related to the use of the good or service is invoiced to him or her by the official representative. In addition, the value related to the use of the good or service must be included in the return of election expenses. The official agent must pay the official representative of the authority or party, as the case may be, out of the election fund and attach the invoice to the return.

Remember that only an elector can offer a good or service free of charge as a contribution. This good or service is evaluated at the current market price, namely at the lowest retail market price in the region and at the time that they are offered to the public in the normal course of business. For more information on this topic, consult the “Contribution of goods and services” section of the *Guide for the official representative of a party and a party authority*.

3.10 Recording of an expense based on the use of a good or service before and during the election period

(s. 403)

When a good or service is used both before and during the election period, the portion of its cost that constitutes an election expense is prorated based on the frequency of its use during the election period relative to the frequency of its use before and during the election period.

For example, if the cost of 1,000 brochures is \$1,000 and if 200 brochures are distributed before the election period, \$200 (200/1,000, i.e., 20% of total amount) will be considered a non-election expense and \$800 will be considered an election expense.

Therefore, the amount to record as election expenses in the return of election expenses might be different from the amount paid to a supplier for the corresponding good or service. If the expense was paid by the official agent, the difference between the amount paid and the amount recorded must be entered in the “Non-election expenses” section of the return of election expenses. If the expense was initially paid by the official representative of an authority or the party, the non-election expenses amount must be entered in the financial report instead.

3.11 Categories of election expenses

The official agent of a political party or party candidate must ensure that election expenses are allocated to the following categories:

- publicity;
- goods and services;
- rental of premises;
- travel and meal expenses.

Publicity (advertising)

→ **Radio, television, newspapers, pamphlets, posters, billboards, badges, Internet, social media and any other advertising material using traditional media or information and communications technology**

Recording of expenses

(ss. 402, 403 and 404)

All expenses incurred for the design, production and circulation of advertising materials used in an election period and complying with the definition of an election expense must be recognized, without restriction.

However, if the use begins before and continues during the election period, the expense must be prorated based on the frequency of use before and during this period.

Depending on the nature of the advertising material used, the proration criteria may vary, i.e., the number of units, hours, days, etc.

The calculation must be performed as follows:

Brochures, writings, advertising objects

$$\text{Printing and design fees} \quad \times \quad \frac{\text{Quantity used during the election period}}{\text{Quantity used before and during the election period}}$$

The costs for reprinting materials used during the election period must be included as election expenses.

Posters, billboards, Internet

$$\text{All expenses} \quad \times \quad \frac{\text{Number of days of use during the election period}}{\text{Number of days of use before and during the election period}}$$

Identification of advertising

(ss. 419, 420, 421)

To prove that the publicities are well identified, the official agent of a party or candidate must provide a copy of each publicity at the time of filing the return of election expenses (see the “Vouchers required for advertising material” section).

Consult the reference guide *How to properly identify advertisements during an election period* (DGE-281) available on the extranet for more information on the identification of advertising and for various examples.

Any publicity or advertising material must be identified with the name and title of the official agent or deputy who has it produced.

TYPE OF ADVERTISEMENT	REQUIRED IDENTIFICATION
Written material, object, advertising material	Name and title of the official agent Name of manufacturer or printer
Newspaper advertisement	Name and title of the official agent
Radio or television advertisement	Name and title of the official agent mentioned at the beginning or end of the message
Social media	Name and title of the official agent on each paid-for advertisement
Message circulated on the Internet	Name and title of the official agent
During by-elections, advertising materials must be identified with the name and title of the official representative of the authority, the party or the official agent of the candidate, as the case may be.	

If you are dealing with an advertising agency that requires the services of a printer for various advertising materials, the name of the printer, rather than that of the agency, must appear on the advertisement for the identification to be considered compliant.

Note: Terms “authorized” and “paid by” are not obligatory.

Social media

Where advertising expenses are incurred for the use of a platform such as Twitter, Facebook, Instagram or any other social media, the name and title of the official agent must be included in all paid-for post. **All costs relating to the development, design, strategy, programming, maintenance of social media must be counted when calculating the amount to be assigned as election expenses, depending on the frequency of use.**

The official agent who decides to use services to sponsor content or post must pay particular attention to the identification of the advertising being promoted. Furthermore, the official agent must make sure that the required identification is visible on each page or post, i.e., in the content of the advertisement or in the accompanying text. For instance, it is unacceptable that:

- the sponsored publication is limited to redirecting the user to the page of the party or candidate;
- the required identification only appears in the “Comments” section of a post;
- the required identification is found exclusively in an inconspicuous tab on the page of the party or candidate;
- the only visible identification is the one automatically generated by the social media and does not include the required mentions (name and title of the official agent).

On the other hand, when no costs are incurred to advertise or engage in other activities on social media, mentioning the name and title of the official agent is strongly recommended, but not mandatory.

→ For more information, consult the reference guide *How to properly identify advertisements during an election period* (DGE-281) available on the extranet.

Use of information and communication technologies (ICTs)

With respect to advertisements supported by ICT, the *Act to establish a legal framework for information technology* (CQLR, c. C-1.1) states that the legal value of a document is neither increased nor diminished solely because of the specific medium or technology chosen. This implies that advertisements appearing on a website or on any other medium must be identified in accordance with the *Election Act*.

Joint advertising by candidates in a region

(ss. 422 and 422.1)

The *Election Act* allows the official agents of several candidates in the same region to be able to associate to share the cost of an advertising expense.

An election expense incurred jointly for advertising must be authorized by **each** official agent of participating candidates and must always be shared on a fair and equitable basis.

If the supplier sends the invoice to only one official agent and the latter decides to pay the entire expense, he or she will have to prepare a document showing the sharing among his or her counterparts. To this end, the other official agents must make sure to reimburse their share of the expense to the person who paid the invoice in full using an authorized payment method as outlined in Directive **D-34**.

The official agent who received the invoice must make sure to attach it to his or her return of election expenses, accompanied by the document that indicates how the joint expense was split. The official agent must also give each counterpart a photocopy of the invoice indicating their respective share, so that they can also attach it to their return of election expenses. They must indicate in their return the name of the official agent who has the original documents related to the joint expense, as well as the name of the electoral division in which the expense was incurred.

Furthermore, if the supplier sends an invoice to each of the official agents for the amount of their share of the expense, as determined at the time of the order, each official pays his or her invoice as he or she would for any other election expense.

→ An advertisement made jointly for several candidates in the same region must be identified with the name and title of each official agent associated with it. However, they may be replaced by the name and title of the official agent of the party if he or she expressly agrees. In this case, a document attesting the consent of the official agent of the party must be attached to the return of election expenses.

Non-compliant identification

(ss. 402 and 421)

When publicity is not identified in accordance with the *Act*, you may proceed as follows:

- add a sticker or identify the publicity by hand;
- take any other necessary measure, as soon as possible, to correctly identify the publicity.

Under no circumstances should a media publish an erratum or reprint an advertisement free of charge.

→ If the publicity or advertising material used is not identified in accordance with the *Act*, the official agent must nevertheless record the related expenses as an election expense. This will therefore affect the limit of expenses allowed. However, this expense will not be eligible for reimbursement as an election expense.

Additional exceptions pertaining to election expenses

(s. 404)

During an election period, the costs of publishing and distributing partisan content in a newspaper or other periodical, articles, editorials, news, interviews, columns or letters to the editor are not election expenses, provided the following conditions are met:

- the newspaper or periodical publishes the content without payment, reward, or promise of payment or reward.
- the newspaper or periodical has not been established for the purposes of or in view of the election;
- the circulation and frequency of publication remain the same as outside the election period.

The cost of broadcasting public affairs, news or a commentary program on a radio or television station is not considered election expense provided the following condition is met:

- The broadcast is produced without payment, reward, or promise of payment or reward.

Digital equivalents of newspapers, periodicals, radio stations and television stations are covered by the above-mentioned exceptions.

Consult Directive **D-32** for more information on the rules applicable to the publication and broadcasting of partisan content by the media during an election period.

In addition, refer to Directive **D-31** to learn the rules that must be respected for the costs associated with the publication and distribution of political program comparisons during an election period.

Advertising material produced by volunteers

(s. 417)

If volunteers, with the authorization of the official agent, make posters and billboards or photocopy messages for election purposes, please keep the following points in mind:

- volunteer work does not constitute election expenses within the meaning of the second paragraph of section 417 of the *Election Act*;
- billboards of this nature must be identified in compliance with the *Act*, therefore include:
 - the name and title of the official agent;
 - the name of the committee or organization that printed or manufactured them;
- the cost of any material used to manufacture the advertising material, such as wood, paint, nails, paper, etc., is an election expense and must be included in the return of election expenses. In addition, if a photocopier or other type of equipment is used, the official agent must ask the owner of the equipment to invoice him or her for its use.

Self-service printing

The official agent or a person authorized by the official agent may produce advertising materials using self-service printing facilities made available by certain organizations, businesses and other providers. As with any advertising, such in-house advertising must be properly identified. The service provider whose printers and copiers are made available to the public should be considered and identified as the printer of the advertising material. The official agent is responsible for ensuring proper identification. Such identification is required even if the service provider does not review or approve the advertising content in advance.

For the identification to be considered compliant with section 421 of the *Election Act*, the following information must appear on each advertisement:

- The official agent's name and title;
- The name of the printer (the company where the self-service printing was carried out).

All costs associated with such advertising must be reported on the return of election expenses.

Printing carried out using the personal equipment of the candidate or official agent

If the candidate or his or her official agent uses personal equipment to print in-house advertising, certain information must appear on each advertisement to ensure compliance with section 421 of the *Election Act*.

In cases where printing is carried out using the candidate's equipment, the following information must appear on the advertisements:

- The official agent's name and title;
- The candidate's name (as the printer).

In cases where printing is carried out using the official agent's equipment, the following phrasing should be used to emphasize that the printer is the official agent:

- "Authorized and printed by (official agent's name and title)."

The cost of operating any equipment used to produce advertising materials, along with any associated costs (ink, stationery, etc.), must be reported on the return of election expenses.

Reutilization of advertising material produced and used during a previous election

(ss. 402, 403, 415, 421 and 441)

During an election period, an official agent may decide to reutilize advertising material produced and used during a previous election. The official agent must ensure to pay the entity that owns the material following the notion of "replacement cost," which is the cost of producing the material if it had been produced at the time of its reuse. This amount should then be divided by the number of elections in which the material has been used. Where a political party or one of its authorities is the owner of the advertising material reutilized, the official agent must ask the official representative to provide him or her with an invoice. The official agent must ensure that the expense is paid out of his or her election fund.

As with any other election expense, the official agent must enter, on the return of election expenses, the amount paid for the purchase of the reutilized advertising material. In addition, where the political party or one of its authorities is the seller of such material, the official representative must enter an equivalent revenue in the annual financial report.

Directive **D-10** addresses all of the rules governing the reutilization of advertising material produced and used during a previous election.

Loss of material as the result of vandalism or theft during an election period

When material used during an election period is stolen or damaged as the result of vandalism, the official agent may, under certain conditions, consider the replacement cost of purchasing similar material as a non-election expense. Where the replacement cost of the material is greater than the initial cost, the difference represents an additional election expense that must be authorized and paid by the official agent. The official agent may also decide to take into account all expenses incurred for the initial material and its replacement as election expenses if the allowable expenses limit is not reached.

For more information, consult Directive **D-14**, which explains all the accounting rules for this type of expense as well as the required supporting documents.

Vouchers required for advertising material

(s. 434)

For any advertising-related election expense, the official agent of a party or candidate must attach to his or her return of election expenses the invoice and the proof of payment, as well as the following vouchers showing that the identification is in compliance with the Act.

Television and radio:

Proof of advertising, i.e., a letter from the media company, a transcript of the message, an audio recording (e.g., on a USB key or a DVD) or an attestation (DGE-260) signed by the official agent confirming that the advertisement is properly identified.

Internet:

A printout of the home page or post (page where the name and title “official agent” are shown) or an attestation (DGE-260) signed by the official agent confirming that the advertisement is properly identified.

Social media:

A printout of each publication and each page for which expenses were incurred.

Newspapers:

The **full page** from the newspaper on which the advertisement was published.
Posters, prints or advertising objects (small format):

Proof of advertising, i.e., a copy of the poster, brochure, badge, etc., or an attestation (DGE-267) of identification of the advertisement co-signed by the official agent and the printer or manufacturer. The official agent is responsible for attaching to the attestation a description of the advertising material and relevant supporting documents.

Banners and billboards (large format):

One or more photographs showing that the advertisement is properly identified, or an attestation (DGE-260) signed by the official agent confirming that the advertisement is properly identified.

Prohibited advertising

(ss. 429 and 429.1)

In the seven days following the order instituting the election, the following forms of advertising are prohibited:

- in print media (newspapers, magazines, periodicals);
- in electronic media (radio, television and cable distribution);
- in spaces leased for this purpose (billboards and superboards; advertisements posted on bus shelters, in the subway and on buses, Internet banners and advertisements).

Any other form of publicity is permitted, for example: posters on utility poles or wooden stands at the side of the road, pamphlets, business cards, badges, streamers, pennants, flags, etc.

On polling day, print and electronic media advertising are prohibited. Any other form of publicity is allowed, except on the premises of a polling station, where no one may use a sign indicating his or her political affiliation or expressing support for or opposition to a party or candidate nor engage in any other form of partisan publicity.

→ Under the *Election Act*, posting or conveying advertisements during a blackout period constitutes an offence punishable by significant fines.

Election signage

(ss. 259.1 to 259.9)

The *Election Act* includes a set of provisions relating to election signage. The *Act* stipulates, among other things, that election posters and billboards may be placed on any property, other than buildings, of the Government, public bodies, state enterprises, municipalities and school service centres.

In addition, posters may also be placed on public utility poles, subject to the conditions set out in section 259.7 of the *Election Act*.

No election poster may be placed on a classified heritage immovable, monument, a sculpture, a tree, a fire hydrant, a bridge, a viaduct or an electrical tower. Similarly, no election poster or billboard may be placed on a bus shelter or on a public bench, unless space is provided for that purpose, in which case the applicable rules must be complied with.

All posters must be removed not later than 15 days after polling day, failing which they may be removed by the local municipality or by the owner of the property or poles at the expense of the party or candidate.

It should be noted that election signage rules apply to the placement of signs in the right-of-way of roads under the management of the Ministère des Transports. In this regard, it is recommended that you contact the service centres or the regional offices of the Ministère des Transports prior to installation.

Subsidies granted during an election period

During the election period, a subsidy allocated in accordance with a discretionary or standard government program may be recommended, announced or granted by the Minister responsible. However, with the exception of member of the Conseil des ministres, no outgoing elected member or present or future candidate may be associated directly or indirectly, in any way whatsoever, with the announcement or granting of this subsidy.

For reasons of fairness among candidates in an election, outgoing elected members are allowed to participate in any event organized for the purpose of awarding such a grant, and during which they would benefit from visibility favourable to their election campaign. This guideline also applies to a discretionary grant already awarded by an outgoing member and provided during an election period. Otherwise, the costs incurred from the holding of the event must be recorded as election expenses by the official agent.

Goods and services

(ss. 401 (1 o), 402 and 403)

→ **Insurance, telephone, touring-vehicle expenses, office supplies, leasing of office furniture and equipment, software licenses, stamps, wages, interest on loans, etc.**

To be considered an election expense, a good or service must be used during the election period, even if the expense was incurred prior to that period.

Website

When a party or candidate sets up a website specifically for election-related messages or content, all the expenses incurred for the development, design, strategy, programming, or maintenance must be accounted for. However, if posts, pages or sections are added to an existing website, only the additional costs incurred for these new features constitute an election expense.

Election expenses will be charged only to the number of days during the election period on which the Web site was accessible online, as follows:

$$\begin{array}{rcl} \text{All expenses related} & & \text{Number of days of use during an election period} \\ \text{to the digitization} & \times & \hline \text{of the website} & & \text{Number of days the website was online before} \\ & & \text{and during the election period} \end{array}$$

Vouchers required:

- Proof of payment for all components of the expense;
- A detailed invoice for each of the services that will have been used to make the website available online, which specifies the total time the website has been online.

Insurance

A liability insurance policy may be taken out when premises are rented. You must treat the cost of such a policy as an election expense, based on the concept of minimum cost. A “minimum cost expense” is characterized by the fact that the cost of such a good or service remains the same even if the period for which the good or service is obtained extends beyond the election period.

Directive **D-21**, which relates to expenses inherent in certain election expenses, addresses insurance expenses in particular.

Vouchers required:

- The proof of payment of the expense;
- the insurance policy indicating the cost, the period covered as well as a description of the coverage;
- any endorsement produced by the insurer.

Telephone

The costs of installation, service and long-distance calls must be included.

Installation costs

Since the installation costs for a given set of equipment are the same, regardless of when it is installed, the total cost is an election expense.

Installation costs should only be prorated if the equipment installed prior to the election period does not match the equipment used during the election period.

For more information on installation costs, refer to the Directive **D-21**, which addresses expenses inherent in certain election expenses.

Service fees

If use begins before and continues during the election period, and the service is cancelled on the day after polling day, the official agent must account for the service fees based on the amount of time it was used during the election period in relation to the total amount of time used before and during the election period.

For example: A telephone was installed 10 days before the election period. The service is invoiced for the period between the time it is installed and continues until polling day.

The service fees on the first invoice that will be entered as election expenses must be calculated based on the period of use during the election period relative to the total billing period covered by the invoice.

Scenario:

Installation date:	April 1
Start of the election period:	April 10
Billing period:	April 1 to April 30

$$\text{Service fees} \quad \times \quad \frac{21 \text{ days}}{30 \text{ days}}$$

Long-distance charges

Only the cost of long-distance calls made during the election period are considered election expenses.

Vouchers required:

- the proof of payment of the expense;
- the invoice summary and appendices, i.e., the details of calls billed and other fees or credits. If a summary includes a balance from a previous invoice, provide the invoice detailing this balance carried forward.

→ All invoices from the installation date until the service is terminated as well as any credits must be provided.

Restoring touring vehicles to previous condition

During the election period, the official agent of an authorized political party might rent vehicles for the purpose of touring Québec. At the time of rental, fees are usually incurred to adapt vehicles to the needs of the party.

After the election period, vehicles must be restored to their original condition. Expenses are thereafter incurred to dismantle and clean the interior arrangement of the vehicles and remove exterior lettering. While this work is performed after the election period, expenses arising from the use of vehicles during the election period are considered expenses inherent in certain election expenses (see Directive **D-21**).

Equipment rental

The official agent must only consider the cost of equipment rental for the election period as an election expense. The election expense is therefore calculated as follows:

$$\text{Rental cost} \quad \times \quad \frac{\text{Number of days during the election period}}{\text{Duration of lease or rental}}$$

Vouchers required:

- the proof of payment of the expense;
- a detailed invoice including:
 - the rental period;
 - the unit cost or rate;
 - the total amount of the expense;
 - the description of the equipment rented.

Durable goods

(ss. 402, 403 and 441)

Durable goods eligible as an election expense can be defined as a good acquired and used during an election period, but whose normal duration of use exceeds well beyond said election period. Durable goods are, for example:

- office equipment (computers, fax machines, cell phones, etc.);
- office furniture (tables, chairs, lamps, etc.).

Advertising material acquired for the election period is not included in this category of goods.

When a durable good is recorded in the return of election expenses, the official agent must declare as an election expense an amount representing the lesser of:

- 50% of the cost of acquisition;

AND

- the estimated cost of renting a similar good over the same period.

The estimated rental cost of a similar good is established on the basis of the lowest retail price at which such good is offered to the public in the normal course of business, under regional market conditions at the time it is supplied for election purposes. If the cost of acquiring the durable good is paid in full using the election fund of the official agent, the latter will have to enter the difference between the amount paid and the amount reported as an election expense in the “Non-election expenses” section of the return of election expenses.

Following the filing of his or her return of election expenses, the official agent shall return all durable goods in his or her possession to the official representative of the party or party authority.

All relevant information concerning the eligibility of durable goods as election expenses can be found in Directive **D-18**.

Loan interest

(s. 404 (11))

When a loan is taken out by the official representative of the party or of a party authority in order to finance the election fund, the interest starting from the beginning of the election period until the date on which the return is filed (not exceeding the prescribed deadline) may or may not be considered an election expense. The choice is up to the official agent. If you treat it as an election expense, it will affect the election expenses limit, and you will have to:

- enter the interest paid by the official representative in the return of election expenses as election expenses in the “Goods and services” column;
- have paid the interest to the official representative prior to filing your return.

If the interest is not considered an election expense, it must be entered in the party’s or party authority’s annual financial report.

Vouchers required:

- a copy of the loan agreement and the account statement of the financial institution, or an invoice from the elector who granted the loan including interest details (rate, period, amount);
- the proof of payment of interest from the election fund.

Service charges on an account opened with a financial institution

Service charges paid for the administration of the election fund may or may not be considered as election expenses, from the start of the election period to the date the return of election expenses is filed (not exceeding the prescribed deadline). If they are not considered as election expenses, they must still be entered in the return in the “Non-election expenses” column. By not treating them as election expenses, bank charges do not apply to the election expenses limit and are not eligible for reimbursement.

→ Please note that service charges arising from bad management or administration of the election fund cannot be claimed as election expenses. In this case, they must be considered as non-election expenses.

Paid work

The official agent must enclose the following to the return:

- a signed and dated receipt indicating the name and address of the worker;
- details of the days and hours worked;
- the hourly, daily or weekly rate;
- a description of the work performed and the total amount paid;
- the proof of payment.

The official agent should inform election workers that they must include the remuneration they received on their income tax return.

Volunteer work

(ss. 88 (1) and 417)

A person can provide personal services and the use of his or her vehicle without compensation and for no consideration as long as it is done freely and not as part of his or her job in the service of an employer. Therefore, volunteer work is work done by an individual personally, voluntarily and without consideration. Provided these conditions are met, volunteer work and the results of that work are not political contributions or election expenses.

Personally: work done “**personally**” means work done by a natural person who may or may not be a qualified elector, because volunteer work is not considered a contribution.

Voluntarily: work done **“voluntarily”** means work done freely and without constraint, including the absence of penalties or reprisals from the employer or anyone else if the person decides not to perform the work.

Without consideration: work done **“without consideration”** means work for which the person concerned does not receive, directly or indirectly, any remuneration or financial or tangible benefit from a party, a candidate, his or her employer or anyone else.

Volunteer work can be done by two types of people: those who are not self-employed, and those who are self-employed.

Volunteer work by a person who is not self-employed

A person who has a job and intends to do volunteer work must do so while on vacation or in his or her spare time.

Such a person could also provide his or her services at any other time as long as he or she performs the regular tasks for his or her employer, without claiming, for example, remuneration for overtime. If the employer grants leave during normal working hours so that the person can work for a party or candidate, the hours or days thus worked must be deducted from the bank of leave to which the person is entitled.

Otherwise, when employees work for a political party or a candidate during their regular or normal work hours and receive their full wages from their employer without a deduction of the corresponding hours or days from their accumulated leave, the work is not considered volunteer work, but rather a contribution by the employer. Such a contribution may be illegal (s. 87, 88 and 91 of the *Election Act*). In order to comply with the *Act*, the employer will have to invoice the official agent for the services rendered, which would be accounted for as election expenses.

Please note that the use of employer-owned equipment (truck, computer equipment, etc.) must be invoiced to the official agent. In fact, labour may be free under the above-listed conditions, but this is not the case for equipment belonging to an organization.

Volunteer work by a self-employed person

It may be a person who can manage his or her own time, or a person who is his or her own employer, self-employed or business owner. In that case, volunteer work can be performed at any given time, whereas the work done by this person for political purposes results either in a loss of remuneration or a recovery of lost professional time without additional remuneration.

Personal expenses of a candidate

(ss. 89, 404 (6), 404 (7), 404 (7.1))

A candidate's personal expenses may or may not be treated as election expenses. This choice lies with the official agent and the candidate. On the other hand, if the expenses are not considered election expenses, and therefore are not reimbursed by the official agent from the election fund, they must remain reasonable.

During an election period, the characteristics of a personal expense of a candidate are as follows:

- it is incurred to promote his or her election whether directly or indirectly;
- it is related to the actual person of the candidate or to a member of his or her immediate family (spouse and children);
- it is for housing, food, transportation, clothing, babysitting, hairdressing, etc.

This expense cannot include any form of advertising. When a personal expense is considered as an election expense, it must be entered in the return of election expenses and be allocated based on the expense category. The candidate must provide you with the originals of invoices, proof of payment and any other relevant vouchers so that you can attach them to the return of election expenses. Authorized personal expenses must be reimbursed from your election fund.

→ The official agent is not required to reimburse a personal expense incurred by a candidate. He or she may refuse to reimburse a personal expense, particularly when he or she has already incurred or authorized election expenses up to the allowable limit, or if the funds are not available.

It is, therefore, strongly recommended that the official agent come to an agreement with their candidate at the start of the election period. The official agent will set aside a specific amount for reimbursement of personal expenses.

Rental of premises

(ss. 401 (1), 402 and 403)

→ **Commercial premises, school classroom, church basement, private residence, etc.**

For this expense type, only the rental cost for the election period, along with the cost of goods and services used for the premises, can be included as election expenses.

The election expense is calculated as follows:

$$\text{Rental cost} \quad \times \quad \frac{\text{Number of days during the election period}}{\text{Duration of the lease or rental}}$$

Vouchers required:

- the invoice and proof of payment of the expense;
- the commercial lease or house lease, including the following information:
 - the address of the premises;
 - a description of the premises (size or surface area);
 - occupation start and end dates;
 - any other expenses or goods provided and included in the rental cost, if applicable;
 - a detailed description of any furniture that is included, if applicable;
 - the unit price per foot or per square metre;
 - the total cost;
 - the lessor's name and address;
 - the name and address of the official agent (the lessee);
 - the date on which the lease was signed;
- the invoices as well as the proof of payment of any goods or services used on the premises.

A lease template (DGE-258) is available on the extranet. However, if you are renting commercial space, you must have a lease from the lessor; the Chief Electoral Officer's model lease cannot be used in this situation.

→ No premises, not even a private home, may be provided free of charge during an election period when used for election purposes. If the premises of the permanent office space of an authority is used for this purpose, it is an election expense for which the official agent must pay the fair cost of the sublease to the official representative. The same applies to all other premises that may be rented by the official representative before the start of the election period.

Goods and services used in election premises

(ss. 88, 90, 91, 402 and 417)

All goods and services used in election premises must be paid for and reported in the return of election expenses. These goods and services cannot be provided free of charge and that the owners of any goods that are used must be paid by the official agent, at the current market price. For example, the value of chairs, desks, computers or telephones provided by a volunteer must be assessed and then the volunteer should be paid accordingly from the election fund. Nevertheless, an elector can provide such goods as a contribution, as long as the limit stipulated in section 91 of the *Election Act* is not exceeded. For more information, consult the “Contributions of goods and services” section of the Guide for the official representative of a party and of a party authority.

Travel and meal expenses

(ss. 404 (6) to (8.1))

→ **Gas, mileage allowance, bus tickets, meal expenses, etc.**

In this expense category, you have to include all transportation and meal expenses authorized and paid by you during the election period. A person’s travel and meal expenses may or may not be treated as election expense. The choice lies with the official agent.

If they are treated as election expenses, they must be reasonable, justified by relevant supporting documents, paid out of the election fund and included in the return of election expenses.

→ During an election period, the cost of food and beverages served at a political or fundraising activity does not constitute an election expense when the cost is included in the entrance fee paid by the participant (s. 404(8.1)).

The person claiming travel expenses may ask to be reimbursed on a per diem basis, according to a maximum amount allowed per kilometre, which cannot exceed that established by the Government of Québec, subject to acceptance by the official agent. Otherwise, the person must provide the relevant vouchers, i.e., gas bills, taxi coupons, etc.

For meal expenses, the applicant may submit a claim for reimbursement on a per diem basis only for meal expenses incurred while on a bus tour and on polling day and advance polling days. At all other times, the person applying for reimbursement must provide required vouchers, such as restaurant bills and receipts.

Refer to Directive **D-19** for further clarification on per diem allowances for transportation expenses and certain meal expenses reimbursed during the election period, as well as any related supporting documents. A template for an application for reimbursement of travel and meals expenses (DGE-261) is available on the extranet of provincial political entities.

If you decide not to recognize travel and meal expenses as election expenses, you must ensure that these expenses correspond to:

- reasonable expenses incurred by a candidate or any other person, out of his or her own money, for meals and lodging while traveling for election purposes, if the expenses are not reimbursed to him or her (s. 404(6));
- the transportation costs of a candidate, if not subject to reimbursement (s. 404(7));
- the transportation costs of any person other than a candidate, paid out of his or her own money, if the costs are not reimbursed to him or her (s. 404(8)).

→ All travel and meal expenses that do not constitute election expenses, i.e., that have not been reimbursed from the election fund, must not be entered on your return of election expenses.

Meals prepared by a volunteer

In the case of meals prepared by a volunteer, only the costs of the food purchased and the personal products used must be included in the return of election expenses.

Vouchers required:

- the grocery bill (cost of the food purchased);
- the invoice for personal products used by the volunteer, where applicable.

All expenses related to a meal served on polling day after the closing of the polling stations cannot be considered election expenses, as they were incurred outside of the election period.

EXPENSE TYPE	VOUCHERS REQUIRED
Meal expenses (e.g., restaurant)	<ul style="list-style-type: none"> • A bill or receipt from the restaurant including: <ul style="list-style-type: none"> – the restaurant's name and address; – the date; – the number of meals served; – the total amount. • For a per diem allowance: the form <i>Application for reimbursement of travel and meal expenses</i> (DGE-261).
Transportation expenses (personal vehicle, taxi, bus, subway, etc.)	<ul style="list-style-type: none"> • Proof of transportation, e.g.: <ul style="list-style-type: none"> – invoice for gas; – copy of the ticket; – receipt from the service provider. • For a per diem allowance: the form <i>Application for reimbursement of travel and meal expenses</i> (DGE-261).
Meals prepared by a volunteer	<ul style="list-style-type: none"> • Grocery bill • The invoice for personal products used by the volunteer.

3.12 Petty cash

Certain election expenses may be paid from a petty cash if the following conditions are met:

- the petty cash must be established with the written authorization of the official agent;
- the amounts deposited therein must be determined by the official agent and cover needs for a limited period of time;
- it must only be used to pay for **minor** expenses in cash (approximately \$20 or less);
- any amount intended to create or replenish the petty cash must be drawn on the official agent's election fund;
- at all time, the total amount of money and invoices paid must correspond to the amount authorized for the petty cash.

The person in charge of administering the petty cash can request a reimbursement (replenishment) corresponding to the outlays, by appending the invoices paid and the other necessary vouchers to his or her request.

When a person is no longer responsible for administering the petty cash, he or she must reconcile the petty cash and return the money the official agent along with all the invoices and vouchers.

A petty cash statement template is available on the extranet.

Vouchers required:

- discharged (paid) invoices;
- cheques used to replenish the petty cash;
- a statement detailing all expenses paid using the petty cash.

Petty cash statement of _____ Official agent				
Date	N°	Fournisseur	Description	Montant
2 mai	1	F. Pilon	Supplies	\$16.10
2 mai	2	Van Houtte	Coffee	\$4.15
3 mai	3	Taxi Réal	Taxi	\$8.40
3 mai	4	Perrette	Milk	\$1.29
5 mai	5	Provigo	Grocery	\$7.22
5 mai	6	Purolator	Messenger services	\$20.00
7 mai	7	Canada Post	Stamps	\$15.00
7 mai	8	Uniprix	Facial tissue	\$3.25
8 mai	9	Ultramar	Gas	\$15.00
Total:				\$90.41
Balance deposited in the election fund account on _____				\$9.59
Total:				\$100.00

➔ At the end of the election period, any money remaining in the petty cash will be deposited in the election fund. The date of deposit must be indicated on the petty cash statement.

3.13 Provisions applicable to outgoing elected Members (MNAs) and ministers

Dissolution of the National Assembly

There are specific provisions that apply to the following persons upon the dissolution of the National Assembly: members of the Conseil exécutif, elected members (MNAs), head of the official opposition, President of the National Assembly, Vice-presidents, house leaders and chief whips.

If these provisions are contravened, certain expenses could be considered election expenses (e.g., website, publicity, cell phone expenses, etc.).

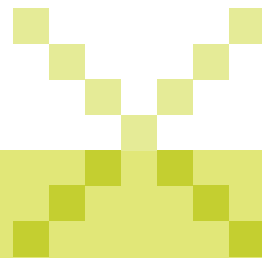
It is recommended that you discuss these provisions with the candidate and consult the documentation provided by the National Assembly, as needed.

Travel expenses of a minister's office staff

Under a directive issued by the Contrôleur des finances, certain expenses related to a minister's office staff incurred during an election period that exceed an amount established by the government auditor are not reimbursable by the government.

Such expenses include travel expenses, which could constitute election expenses if they were of such a nature as to promote the election of the candidate directly or indirectly. Where applicable, they must be reimbursed from the election fund.

The official agent should discuss this aspect with a candidate who holds the office of minister and refer to the correspondence sent by the Contrôleur des finances on this subject.



4 Advertising agency

4.1 General information

(s. 407)

An official agent may authorize an advertising agency in writing to incur or order election expenses up to the amount he or she establishes in the authorization. This amount may, before the return of election expenses is filed, be amended in writing by the official agent, although it may not be reduced below the amount of election expenses already incurred or legally ordered by the advertising agency. All election expenses incurred by the agency are deemed to have been incurred by the official agent. An advertising agency authorization template (DGE-224) is available on the extranet.

Within 60 days after polling day, the advertising agency must provide the official agent with a detailed statement of the expenses incurred or ordered, accompanied with the supporting documents and proof of advertisements, including the invoices of subcontractors. The advertising agency's detailed statement of expenses must be produced in accordance with Directive **D-13** and filed using form DGE-225, which is also available on the extranet for provincial political entities.

4.2 Identification of advertising produced by an agency

(s. 420)

The advertising agency has an obligation to ensure that all the publicity it produces on behalf of the official agent is identified in accordance with the *Election Act*. Please refer to the "Identification of advertising" section of the guide.

4.3 Vouchers

The advertising agency must provide you with a detailed statement of its expenses and attach the following vouchers:

- the invoice from the advertising agency listing:
 - each of the suppliers whose services were used;
 - the description of the work the agency has itself performed (e.g., editing, photocomposition, drafting of texts, etc.), in each case indicating the number of hours, hourly or unit rate, and total cost, as well as the details and total amount charged;
- certified copies of invoices that the agency received from each of its suppliers (radio, television, printers, etc.):
- proof of proper identification of the advertisements produced (see the “Vouchers required for advertising material” section of the guide).



5 Joint advertising expenses report (only applies to the official agent of a party)

5.1 General information

(s. 422.1)

The official agent of a candidate may authorize the official agent of the party in writing to incur or order joint advertisement expenses, up to the amount that he or she sets in the authorization. A deed of authorization template (DGE-223.2) is available on the extranet.

Joint advertising expenses may not exceed, for each of the official agents of the candidates, 30% of the limit set for their election expenses.

The official agent of the party shall, within 60 days after polling day, send an invoice to all official agents of candidates who have authorized the official agent to incur joint advertising expenses on their behalf. The official agent of the party must also submit to the Chief Electoral Officer, within 90 days after polling day, a joint advertising expenses report. This report must be produced in accordance with Directive **D-15**.

5.2 Contents of the report

The joint advertising expenses report must provide details on the sources of the money in the trust fund as well as on the joint advertising expenses. The official agent must file the report using the *Joint advertising expenses report form* (DGE-223), which includes the following sections:

- the summary statement of funds held in trust and joint advertising expenses;
- the detailed statement of joint advertising expenses (Schedule 1);
- the statement of expenses incurred but not claimed (Schedule 2);
- the statement of contested claims (Schedule 3);
- the allocation of joint advertising expenses (Schedule 4).

The report of joint advertising expenses must also be accompanied by a detailed statement of the advertising agency expenses, if the official agent has authorized such an agency to incur or order election expenses.

5.3 Trust fund

(s. 414)

Only funds held by the official representative of a party or party authority or by the official agent of a candidate may be deposited into the trust fund.

The trust account of the official agent must be separate from the account of the official representative of the party or party authority as well as from the account that he or she opened as the official agent of the party. This account must be opened at a Québec branch of a financial institution and must allow for the receipt of account statements and all supporting documents serving as proof of payment (see Directive **D-34**).

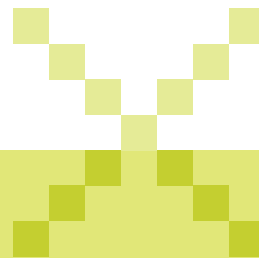
5.4 Identification of advertising

(s. 421)

Joint publicity must include the name and title of the official agent of the party or the official agent of the candidate as well the name of the printer or manufacturer, where applicable.

5.5 Vouchers

For each joint advertising expense, the official agent of the party must enclose the invoice, proof of payment and all vouchers showing that the identification of advertising complies with the Act. Please refer to the “Vouchers required for advertising material” section of the guide.



6 Return of election expenses

6.1 General information

(ss. 432 and 434)

The official agent of a candidate must, within 90 days after polling day, file with the Chief Electoral Officer a return of all his or her election expenses in accordance with Directive **D-12**. This return must be filed using the form entitled *Return of election expenses of a political party candidate* (DGE-221) or through the Élections Québec Web application.

→ Please note that a party candidate who does not declare any election expenses is not required to file a return of election expenses. Instead, the candidate may submit to the Chief Electoral Officer a declaration signed by his or her official agent certifying that no election expenses were incurred. A declaration template (DGE-268) is available on the extranet.

The official agent of a party must, within 120 days after polling day, file with the Chief Electoral Officer a return of all his or her election expenses in accordance with Directive **D-11**. This return must be filed using the form entitled *Return of election expenses of an authorized political party* (DGE-220), the corresponding Excel file, or through the Élections Québec Web application.

Using the Web application

On the Élections Québec extranet, you will find a Web application allowing you to file your return of election expenses. Once the nomination period is closed, you will be able to enter all your expenses. You will receive an email from Élections Québec explaining the different steps to access your account.

6.2 Content of the return of election expenses

(ss 432.1, 434.1, 437 and 438)

The return of election expenses of a party or candidate must indicate the source of the amounts deposited into the election fund as well as the details relating to the election expenses. More specifically, the return consists of:

- the summary statement of election fund and election expenses;
- the detailed statement of expenses paid by the official representative (Schedule 1.1);
- the detailed statement of expenses paid by the official agent (Schedule 1.2);
- the statement of expenses incurred but not claimed (Schedule 2);
- the statement of contested claims (Schedule 3);
- the signature and declaration of the official agent;
- the signature and declaration of the party leader or candidate.

→ If the official agent has authorized an advertising agency to incur or order election expenses, the return of election expenses must, in particular, be accompanied by the deed of appointment of the agency as well as the detailed statement of its expenses (DGE-225). See Chapter 4 of this guide for complete information on authorizing an advertising agency.

6.3 Documents that must accompany the return

(s. 432)

The official agent must send to Élections Québec the original copy of any vouchers that must accompany the return of election expenses, i.e.:

- deposit slips;
- the form Source of the money in the election fund;
- account statements;
- original invoices (original electronic invoices accepted);
- expense receipts;
- cheques (original or scanned) or other proof of payment;
- proof of advertisements;
- vouchers related to the authorization and expenses of an advertising agency, where applicable;
- the deeds of appointment of the deputies and the detailed statements of the expenses they have made or authorized;
- any other relevant vouchers mentioned in this guide (lease, insurance policy, petty cash statement, etc.).

We ask that you number the vouchers attached to your return as follows:

DOCUMENT NUMBER	DOCUMENT TITLE	DESCRIPTION
1	Proof of rent payment	Proof of payment of rental costs for the election office
1.1	Lease	Rental lease for the election office
2	Proof of payment to agency	Proof of payment to the advertising agency
2.1	Advertising invoice	Invoice from the advertising agency
2.2	Subcontractor's invoice	Invoice of a subcontractor
2.3	Copy of advertisement	Copy of radio advertisement
2.4	Copy of advertisement	Copy of television advertisement

Proceed in the same manner for expense number 3 and following. All vouchers must be attached to the return of election expenses.

→ Following the receipt of your return of election expenses and all related vouchers, Élections Québec will send you an acknowledgement of receipt.

6.4 Electronic transmission of documents

Vouchers whose original copy is only available in digital format may be submitted electronically. To ensure the secure transfer of documents, an upload module is available for you. For more information, see the procedure for that purpose.

The official agent must ensure that the documents provided are legible and of good quality. In addition, the documents must not have any restrictions that would prevent them from being reviewed (password protect, restricted from printing, track change markups, etc.).

→ Any electronically submitted document that cannot be reviewed by the Chief Electoral Officer's will be considered undelivered and the official agent of the candidate or political party will be required to provide a new version.

6.5 Signature of documents using technological methods

The Chief Electoral Officer allows for certain documents to be signed using technological methods if the parties involved agree (e.g., the loan agreement, declaration of suretyship or lease).

However, documents that require a signature under the *Election Act* may be signed electronically or digitally, provided that the platform used offers the required guarantees with respect to document authenticity, integrity and sustainability as well as signatory identity. In this case, please consult Directive **D-33** for complete rules governing the use of electronic or digital signatures for the documents concerned, namely:

- the return of election expenses with no expenses (or the letter stating that no expenses were incurred);
- the declarations of the official agent and the party leader or candidate accompanying a return of election expenses.

6.6 Application to correct a return

(s. 443)

The official agent may correct an error found in a return of election expenses that has been filed, up to the filing deadline.

After the deadline, the candidate or party leader must obtain permission from the Chief Electoral Officer to correct any errors, demonstrating that they were made inadvertently. A template for requesting a correction to a return of election expenses (DGE-235) is available on the extranet.

Upon receipt of a request to amend a return, the Chief Electoral Officer sends a copy to the parties or candidates concerned, informing them that they have 10 days to make their opposition known.

If there is no opposition or if the Chief Electoral Officer considers that the opposition is not justified, the correction will be allowed. Otherwise, the Chief Electoral Officer will refer the parties to the court of competent jurisdiction.

6.7 Additional time to file a return

(s. 444)

If a candidate or the party leader demonstrates to the Chief Electoral Officer that a case of irresistible force or a reasonable cause, such as the absence, death, illness, misconduct or physical disability of an official agent, prevents the preparation and delivery of the return of election expenses, the Chief Electoral Officer may grant an extension of no more than 30 days for the preparation and filing of that return. A letter template for requesting additional time is available on the extranet.

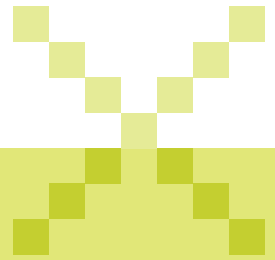
6.8 Publication and accessibility

(ss. 126, 435 and 436)

The Chief Electoral Officer will publish a summary of the returns of election expenses within 90 days after the expiry of the time prescribed for their filing.

After the deadline for filing the returns of election expenses, electors may consult and obtain copies of all documents remitted to the Chief Electoral Officer. However, are filed after the deadline, the information contained therein will be made public on the filing date.

The Chief Electoral Officer retains the originals of these documents for seven years. Once this period has expired, the documents must be returned to the party leader or candidates making such a request. Otherwise, they may be destroyed.



7 Penal provisions and other penalties

An offence is likely to be committed as soon as the *Election Act* or its regulations are not complied with. As a result, penal proceedings may be initiated and lead to penalties in the form of fines, loss of the right to sit and vote in the case of elected members, and loss of electoral rights. In particular, these proceedings can be initiated against the official agent, the candidate or the party leader.

The Chief Electoral Officer may initiate proceedings for an offence related to financing and election expenses. Such proceedings are prescribed seven years after the date the offence was committed (s. 569).

7.1 Election expenses

Under section 559.1

Is liable to a fine of \$5,000 to \$20,000 any person who:

- makes a false invoice, receipt or voucher;
- falsifies an invoice, receipt or voucher.

Under section 559.2 – Second paragraph

Is liable to a fine of \$500 to \$10,000:

- any official agent or the deputy official agent who allows any written material, item, advertising material or election-related advertisement to not mention the name and title of the official agent or deputy official agent, as the case may be, or the name of the printer or maker, where applicable.

Under section 560

Is liable to a fine of \$5000 to \$20,000:

- any candidate, party leader or interim leader who allows an election expense to be incurred or paid other than as permitted by the *Election Act*.

Under section 564.2

Any person who contravenes or attempts to contravene any of the following sections is committing an offence:

- | | |
|----------|---|
| s. 413 | • only the official agent or deputy official agent may incur or authorize election expenses; |
| s. 414 | • in no case, may an official agent or deputy official agent pay the cost of any election expense otherwise than from an election fund; |
| s. 415 | • goods and services constituting an election expense may be used only by the official agent or with the latter's authorization; |
| s. 429 | • publicity is prohibited in the seven days following the day on which the order is issued; |
| s. 429.1 | • prohibited publicity on polling day. |

Such a person is liable:

- to a fine of \$5,000 to \$20,000 for a first offence and a fine of \$10,000 to \$30,000 for any subsequent offence within 10 years, in the case of a **natural person**.
- to a fine of \$10,000 to \$50,000 for a first offence and a fine of \$50,000 to \$200,000 for any subsequent offence within 10 year, in the case of a **legal person**.

7.2 Return of election expenses and other responsibilities of the official agent

Under sections 442 and 562

If the election expenses return and the declaration are not filed within the required deadline, the candidate, the party leader, or if the party leader is not an elected member (MNA), the leader of the party in the house (house leader), as the case may be, shall become, as of the 10th day after the expiry of the deadline, disqualified from sitting or voting in the National Assembly until at such time as the return and declaration have been filed. If there is no house leader, the member designated by the party leader loses the right to sit and to vote.

However, a judge may, on a motion made before the candidate, party leader, house leader or member referred to in the previous paragraph is disqualified from sitting or voting, allow him or her to continue sitting and voting for an additional period of not more than 30 days.

The Member who sits or votes in the National Assembly contrary to the above-mentioned disqualification is liable to a fine of \$500 for each day on which he or she sits or votes.

Under section 235

A person referred to in section 442 is disqualified for the period set by the *Election Act*. In accordance with section 64 of the *Act respecting elections and referendums in municipalities* [AERM] (CQLR, c. E-2.2), this person is also ineligible to run for office at the municipal level until the required reports have been filed.

Under section 559

An official agent is liable to a fine of \$5,000 to \$20,000 when he or she:

- incurs or authorizes election expenses exceeding the maximum set under section 426;
- files a false return or declaration;
- produces a false or falsified invoice, receipt or other voucher;
- after filing his or her report or return, discharges a claim other than as permitted under section 445 of the *Act*.

Under section 563

Any person, including an official agent, who fails to file an election expenses return or to discharge within the prescribed time limit a claim by the Chief Electoral Officer is liable to a fine of \$50 for each day of delay.

7.3 Other offences

Under section 564

Any person who contravenes a provision of sections 66, 76, 92, 93, 95, 97, 99, 102 to 106, 408, 410, 416, 417, 419, 420 or 422 to 424 is liable to a fine of \$500 to \$10,000. (The sections of the *Act* specified here are not exhaustive in relation to the original articles of law).

Under section 565

Any person who contravenes a provision of the *Election Act* or the regulations thereunder for which no other penalty is provided is liable to a fine of \$500.

Under section 566

Any person who, by their act or omission, assists another person in committing an offence is guilty of that offence, when they knew or should have known that their conduct would likely result in assisting in the committing of the offence.

Any person who through their encouragement, advice, consent, authorization or orders, incites another person to commit an offence is guilty of the offence that the other person commits, when he or she knew or should have known that his or her conduct would likely result in the committing of the offence.

Under section 566.1

When the leader of a political party, another of its officers, its official representative, a delegate of its official representative, its official agent or a deputy official agent commits or allows or tolerates the commission of an offence under the *Election Act*, the political party is presumed to have committed the same offence.

7.4 Corrupt electoral practice

Under sections 567 and 568

Any person who is convicted of an offence constituting a corrupt electoral practice shall lose his or her electoral rights for a period of 5 years, including the right to vote, the right to run as a candidate in an election, the right to engage in partisan work and the right to act as official representative or agent, and that person may not hold an office to which the appointment is made by an order of the Government or by a resolution of the National Assembly.

Any offence related to political financing and the control of election expenses as set forth in sections 559 to 559.1, 560, 564.1 and 564.2 where it refers to sections 87, 90 and 91, constitutes a corrupt electoral practice.

7.5 Application for an inquiry

Under the *Election Act*, the Chief Electoral Officer may perform an inquiry on its own initiative or at the request of another person. Although the use of a form is not prescribed by the *Act*, it is recommended that you use the template found on the website of Élections Québec to submit an application for an inquiry by the Chief Electoral Officer.