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Third Evaluation Round

Second Addendum to the Second Compliance Report on Sweden

"Transparency of Party Funding"

Adopted by GRECO
at its 81st Plenary Meeting
(Strasbourg, 3-7 December 2018)

I. INTRODUCTION

1. The Second Addendum to the Second Compliance Report assesses the measures taken by the authorities of Sweden, since the adoption of the Addendum to the Second Compliance report, to implement the recommendations issued in the Third Round Evaluation Report on Sweden (see paragraph 2), covering two distinct themes, namely:
 - **Theme I – Incriminations:** Articles 1a and 1b, 2-12, 15-17, 19 paragraph 1 of the Criminal Law Convention on Corruption (ETS 173), Articles 1-6 of its Additional Protocol (ETS 191) and Guiding Principle 2 (criminalisation of corruption).
 - **Theme II – Transparency of party funding:** Articles 8, 11, 12, 13b, 14 and 16 of Recommendation Rec(2003)4 on Common Rules against Corruption in the Funding of Political Parties and Electoral Campaigns, and - more generally - Guiding Principle 15 (financing of political parties and election campaigns).
2. The Third Round Evaluation Report was adopted at GRECO's 41st Plenary Meeting (19 February 2009) and made public on 31 March 2009, following authorisation by Sweden (Greco Eval III Rep (2008) 4E [Theme I](#) / [Theme II](#)).
3. As required by GRECO's Rules of Procedure, the Swedish authorities have submitted situation reports on the measures taken to implement the recommendations prior to the adoption of each of the compliance reports below. GRECO selected Finland (transparency of party funding) and Poland (incriminations) to appoint Rapporteurs for the compliance procedure.
4. In the [Compliance Report](#), which was adopted by GRECO at its 50th Plenary Meeting (1 April 2011) and made public on 21 April 2011, GRECO concluded that Sweden had implemented satisfactorily or dealt with in a satisfactory manner three of the ten recommendations contained in the Third Round Evaluation Report, all relating to Theme I ("Incriminations"). In view of the fact that none of the recommendations concerning Theme II ("Transparency of party funding") had been complied with, GRECO categorised the overall response to the recommendations as "globally unsatisfactory" (within the meaning of Rule 31, paragraph 8.3 of the Rules of Procedure). GRECO therefore decided to apply Rule 32 concerning members found not to be in compliance with the recommendations contained in the Evaluation Report.
5. In the first [Interim Compliance Report](#), which was adopted by GRECO at its 53rd Plenary Meeting (9 December 2011) and made public on 13 December 2011, GRECO took note of the intention of the Swedish authorities to provide more transparency in respect of political financing through an up-dated self-regulation agreement between the parties represented in Parliament; however, the level of compliance with the recommendations remained "globally unsatisfactory", as no tangible results had been achieved. In accordance with Rule 32, paragraph 2 subparagraph (ii) of its Rules of Procedure, GRECO instructed its President to transmit a letter to the Head of Delegation of Sweden, drawing attention to the need for determined action with a view to achieving tangible progress as soon as possible.
6. In the [Second Interim Compliance Report](#), which was adopted by GRECO at its 58th Plenary Meeting (7 December 2012) and made public on 17 December 2012, GRECO welcomed the Government's decision to initiate a process aimed at increasing the transparency of political financing in Sweden through legislation. Despite this positive signal from the Swedish authorities,

the level of compliance with the recommendations remained “globally unsatisfactory” as no tangible results had been achieved. GRECO also invited the Secretary General of the Council of Europe to send a letter to the Minister of Foreign Affairs of Sweden, drawing attention to the non-compliance with the relevant recommendations.

7. In the [Third Interim Compliance Report](#), which was adopted by GRECO at its 62nd Plenary Meeting on 6 December 2013 and made public the same day, it was noted that the Government was in the process of finalising draft legislation and that the recommendations in the Evaluation Report were under consideration in this context. GRECO welcomed the significant measures underway; however, in the absence of legislation or finalised draft legislation, it could not conclude that the recommendations had been even partly implemented. Consequently, the level of compliance with the recommendations remained “globally unsatisfactory” and the authorities were again requested to report on this matter.
8. In the [Fourth Interim Compliance Report](#), which was adopted by GRECO at its 66th Plenary Meeting (12 December 2014) and made public on 15 December 2014, GRECO commended the Swedish authorities for having established new legislation in the area of political financing, and concluded that out of the seven Theme II recommendations (“Transparency of Party Funding”), three had been implemented satisfactorily and four partly. GRECO also concluded that the level of compliance was no longer “globally unsatisfactory”. Consequently, GRECO decided not to continue applying Rule 32 of its Rules of Procedure.
9. In the [Second Compliance Report](#), which was adopted by GRECO at its 71st Plenary meeting (18 March 2016) and made public on 24 March 2016, while recalling the progress achieved with the establishment of the 2014 Act on Transparency of Party Financing, GRECO concluded that the level of compliance remained the same as in the previous report, and GRECO requested further information on pending matters, which were under consideration by a dedicated committee of enquiry.
10. In the [Addendum to the Second Compliance Report](#), which was adopted by GRECO at its 76th Plenary meeting (23 June 2017) and made public on 5 July 2017, GRECO again concluded that the level of compliance remained the same; however, a committee of enquiry had proposed further amendments to the law (e.g. to ban anonymous donations and to expand reporting obligations at regional and local levels), which were under consideration by the Government.
11. On 20 June 2018, the Swedish authorities submitted additional information regarding actions taken to implement the pending recommendations, which served as a basis for the current Report, drawn up by the Rapporteur, Mr Jouko HUHTAMÄKI (Finland), assisted by the GRECO Secretariat.

II. ANALYSIS

12. It is recalled that Sweden at the time of adoption of the Compliance Report had implemented all recommendations in respect of Theme I (incriminations). By the time the Addendum to the Second Compliance Report was adopted, Sweden had implemented satisfactorily or dealt with in a satisfactory manner recommendations ii, iv and vii of Theme II (party funding). The remaining recommendations are dealt with below.

Theme II: Transparency of Party Funding

13. These recommendations i, iii, v and vi were partly implemented when the Fourth Interim Compliance Report was adopted and remained partly implemented at the stage of the Second Compliance Report and in the Addendum thereto, as detailed in those reports. In essence, GRECO was pleased that Sweden had adopted new legislation (the 2014 Act on Transparency of Party Financing) which partly complied with these recommendations. It also welcomed a report of a committee of enquiry proposing the Government to further examine these issues; however, the legislative process had not started at the time of the adoption of the Addendum to the Second Compliance Report.
14. The Swedish authorities now submit that the adoption of the 2014 Act on transparency of party financing was a first step towards a coherent and balanced regulatory framework in this area. On 15 February 2018, a new Act on transparency of party financing (replacing the 2014 Act) was adopted by Parliament as a second step in this process. The new law entered into force on 1 April 2018. In the work leading up to the new Act, GRECO's recommendations as well as views of national bodies during consultations were taken into account and referred to (SOU 206:74, Government Bill 2017/18:55 and Committee on the Constitution report 2017/18:KU19). The new legislation, in relevant parts, is described below.

Recommendation i.

15. *GRECO recommended to widen considerably the range of political parties at central, regional and local level required to keep proper books and accounts (including in connection with election campaigns); to ensure that income, expenditure, assets and debts are accounted for in a comprehensive manner following a coherent format; to seek ways to consolidate the accounts to include local branches of parties as well as other entities which are related directly or indirectly to the political party or under its control; and to make sure that the annual accounts are made public in a way that provides for easy access by the public.*
16. This recommendation was partly implemented in the previous compliance report; the 2014 Act on Transparency of Party Financing only covered parties at central level and in respect of those participating in elections to the Riksdag and the European Parliament, it did not cover organisations affiliated to a party and the reporting was limited to incomes.
17. The Swedish authorities now refer to sections 3-5, 9-22, 27 and 28 of the 2018 Act on Transparency of Party Financing, which appear as Appendix, as well as the Government Bill in relevant parts.
18. GRECO is pleased that the 2018 Act on Party Financing, as compared to the 2014 Act, widens the reporting obligations upon parties considerably. Parties that take part in elections to the Riksdag or the European Parliament or hold seats in these assemblies are covered, as before; however, the new law also covers parties taking part in elections to county or municipal councils (section 2). Moreover, the revenue statements are to cover the central level of a party (as before), and now also other levels of the party as well as organisations affiliated to the party. In case the activities of a party are operated by non-profit organisations, these are to submit revenue statements as well (section 3). The legislation also ensures that the incomes of a party are accounted for in a comprehensive manner, according to a list contained in section 11. GRECO welcomes these substantial improvements, which widen the reporting obligations to a large

extent. It is also noted that the supervisory body ("Kammarkollegiet") is to make the revenues public (section 27). These improvements are commendable. Having said that, GRECO notes that the Swedish authorities have still limited this reporting/accounting to the incomes of a party; the legislation does not cover reporting/publication of expenditures, assets and debts of the parties. It follows that further progress has been achieved through the new legislation and much has been done to comply with the current recommendation, but not all its elements have been implemented by the measures taken.

19. GRECO concludes that recommendation i remains partly implemented.

Recommendation iii.

20. *GRECO recommended to introduce a general ban on donations from donors whose identity is not known to the party/candidate and to introduce a general requirement for parties/election candidates to report individual donations above a certain value together with the identity of the donor.*
21. This recommendation was partly implemented in the previous compliance report. Sweden had not introduced a general ban on anonymous donations; however, the Act on State Financial Support to Political Parties had been amended to provide that parties accepting anonymous donations would lose their state funding, a strong deterrent according to GRECO.
22. The Swedish authorities now report that the provision in section 1 Act on State Financial Support to Political Parties providing that only those parties that have not received anonymous donations can receive state funding has been repealed. Instead, sections 9, 10, 20 and 21 of the 2018 Act on Transparency of Party Financing, which appear as Appendix, provides that parties and candidates may not receive anonymous contributions of a value exceeding 0.05 price base amounts (index), currently 2,275 SEK (EUR 218). Furthermore, in respect of donations from physical or legal persons above the value of 0.005 price base amounts (228 SEK, EUR 22) are to be reported separately and the identity of the donor is to be indicated in respect of such donations if they exceed 0.5 price base amounts (22,750 SEK, EUR 2,187).
23. GRECO notes that since the adoption of the 2014 legislation, the situation concerning anonymous donations has changed. The previous provision restricting parties from receiving state funding if they had accepted anonymous donations, has now been replaced by new provisions in the 2018 Act on Party Financing. This law defines anonymous donations "as contributions from someone whose identity the recipient does not know and cannot discover without considerable difficulty". The ban on anonymous donations has been constructed as a ban on such donations to the extent they exceed a certain indexed value (currently appr. EUR 218). A contribution above this threshold is not allowed and should be returned (if possible) or submitted to the State. Other forms of contributions e.g. from sales, lotteries and cash collections organised by a party etc. are not to be covered by the ban on anonymous contributions.
24. GRECO welcomes the ban on anonymous contributions being made to cover donations to parties, affiliated organisations, members and electoral candidates. Furthermore, it accepts that small scale sales, lotteries and fund raising events organised by parties etc. are not covered by the ban. That said, it would appear that the ban applies only in respect of each donation and that the same donor may repeat such donations over time without an accumulative effect as to the total value of the donations. This would imply, for example, that several donations from the same donor during one year, each of which is below the threshold, are not covered by the ban even if

they total more than the threshold stipulated by the law. Consequently, GRECO considers the ban on donations from unknown donors may be circumvented and is therefore not fully in line with the first part of the recommendation which calls for an unconditional ban on such donations. GRECO notes that an unconditional ban on such donations would not prevent donors known to the recipient from staying anonymous to the public, as explained in the following paragraph.

25. As to the second part of the recommendation, GRECO is satisfied that the 2018 Act on Transparency of Party Financing provides that all contributions are to be reported with the amount specified (section 11 of the 2018 Act). It furthermore notes that in respect of donations above an indexed threshold (currently EUR 2,187) the identity of the donor is also to be reported and this information made public. This is in line with the second part of the recommendation.
26. GRECO concludes that recommendation iii remains partly implemented.

Recommendation v.

27. GRECO recommended to ensure independent auditing in respect of political parties, as appropriate, obliged (or yet-to-be obliged) to keep books and accounts.
28. This recommendation was partly implemented in previous compliance reports as the 2014 Act on Party Financing introduced auditing of the revenue statements, however, only in respect of parties that were to have their general accounts audited under the Auditing Act.
29. The Swedish authorities now refer to section 23 of the 2018 Act on Transparency of Party Financing, which appear as Appendix, as well as the Government Bill in relevant parts.
30. GRECO notes that the situation remains in principle the same with the adoption of the 2018 Act, as described above at the time of the 2014 Act. GRECO is pleased that the revenue reports are to be audited; however, it would appear that this is limited to the parties that also have to be audited in respect of their ordinary accounts. Consequently, the situation as described in the previous compliance reports remains the same, i.e. that the new audit requirement in respect of revenue statements only applies to parties that were already under an obligation to have their ordinary accounts audited.
31. GRECO concludes that recommendation v remains partly implemented.

Recommendation vi.

32. GRECO recommended to ensure independent monitoring of political party funding and electoral campaigns, in line with Article 14 of Recommendation Rec(2003)4.
33. This recommendation was partly implemented as the monitoring mechanism established under the 2014 Act only covered revenue statements while Article 14 of Recommendation Rec (2003)4 on common rules against corruption in the funding of political parties and electoral campaigns requires monitoring in respect of funding of political parties and election campaigns (paragraph a) as well as monitoring over party accounts and election campaign expenses (paragraph b).
34. The Swedish authorities now refer to sections 29-31 of the 2018 Act on transparency of party financing, which appear as Appendix, as well as the Government Bill in relevant parts.

35. GRECO notes that Articles 29-31 of the 2018 Act providing that “Kammarkollegiet” exercises supervision of compliance with this Act are identical to those in the 2014 Act, i.e. only covering revenue statements and not the monitoring of party accounts and election campaign expenses. Consequently, the level of implementation of the current recommendation remains the same now as it was under the 2014 Act for the reasons given in Paragraph 33 (above).

36. GRECO concludes that recommendation v remains partly implemented.

III. CONCLUSIONS

37. **GRECO concludes that Sweden has implemented satisfactorily or dealt with in a satisfactory manner in total six of the ten recommendations contained in the Third Round Evaluation Report.** Moreover, all of the remaining recommendations have been partly implemented.

38. With respect to Theme I – incriminations – it was already concluded in the first Compliance Report that all three recommendations had been implemented satisfactorily or dealt with in a satisfactory manner. With respect to Theme II – Transparency of Party Funding – recommendations ii, iv and vii have been implemented satisfactorily or dealt with in a satisfactory manner and recommendations i, iii, v and vi have been partly implemented.

39. As concluded in previous compliance reports, the adoption of the 2014 Act on Transparency of Party Financing was a substantial achievement as it established enhanced transparency around political financing in Sweden. This legislation has now been replaced by the 2018 Act on Transparency of Party Financing, which has an even larger scope. In summary, this legislation provides for obligatory reporting on income - above a certain threshold value – by parties and election candidates at central, regional and local levels and extends the reporting obligations also to other organisations affiliated with a party; a supervisory body is in place to oversee political financing and the possibility of public scrutiny has been improved through a co-ordinated publication of revenue statements. There is now in place a ban on anonymous donations above an indexed threshold, but it would appear that this ban could be circumvented, e.g. through several small donations. A major concern remains in that the reporting obligations are limited to income received (revenues) i.e. expenditure, assets and debts are not covered. This situation also limits the scope of the monitoring and publication to revenues only, which is to be regretted. Nevertheless, Sweden has – following more than nine years of dialogue with GRECO – introduced legislation representing important steps forward to provide transparency in an area which previously was not regulated.

40. The adoption of this Second Addendum to the Second Compliance Report terminates the Third Round compliance procedure in respect of Sweden.

41. GRECO invites the authorities of Sweden to authorise, as soon as possible, the publication of this report, to translate it into the national language and to make the translation public.

Act on transparency of party financing
issued on 15 February 2018

In accordance with a decision by the Riksdag (the Swedish Parliament)¹, the following is enacted.

Purpose of the Act

Section 1

The purpose of the Act is to ensure transparency to the public regarding how parties, members of decision-making political assemblies and alternates for such members finance their activities.

Terms and expressions in this Act

Section 2

For the purposes of this Act, the following definitions apply:

party: a party that participates or has participated in elections to the Riksdag, county councils, municipal councils or the European Parliament;

member: a member of the Riksdag, a county council, a municipal council or the European Parliament;

alternate member: an alternate for a member of the Riksdag, a county council, a municipal council or the European Parliament;

contribution: services rendered in the form of money, goods, services and other benefits received wholly or partly without services in return, with the exception of customary voluntary work and customary free services;

details of donors' identities: details of names and either personal identity numbers or organisation registration numbers or addresses;

anonymous contribution: a contribution from someone whose identity the recipient does not know and cannot discover without considerable difficulty; and

price base amount: the price base amount under Chapter 2, Sections 6 and 7 of the Social Insurance Code that applies at the end of the financial year or calendar year referred to in Section 6.

¹ Government Bill 2017/18:55, Committee Report 2017/18:KU19, Riksdag Communication 2017/18:153.

Obligation to report revenue

Who must report revenue and required content of revenue statements

Section 3

A party must report on how it has financed its activities. The report must provide a clear account of the funds from which the activities have benefited and where these funds come from (revenue statement).

The revenue statement must cover the party's activities and activities operated by organisations affiliated with the party. If activities are operated via several non-profit organisations, each such organisation must submit a revenue statement concerning its activities.

Section 4

When applying this Act, a party that is not a non-profit organisation is equated with a non-profit organisation within a party. If a party that is not a non-profit organisation has a seat in the Riksdag or the European Parliament or otherwise receives support under the Act on State Financial Support to Political Parties (1972:625), it is equated with a non-profit organisation at central level within a party that has such a seat or receives such support.

Section 5

A member or alternate member must submit a revenue statement concerning their activities as an electoral candidate, member or alternate member.

Time period for revenue statements

Section 6

A revenue statement must cover a financial year if the person who is to submit the statement is obliged to maintain accounts under the Accounting Act (1999:1078). Otherwise the statement must cover a calendar year.

Section 7

A party must submit a revenue statement for the financial year or calendar year in which the party participates in elections to the Riksdag, county councils, municipal councils or the European Parliament.

A party with a seat in the Riksdag, a county council, a municipal council or the European Parliament must submit a revenue statement for all financial years or calendar years that coincide, in whole or in part, with the term of office.

A party that otherwise receives support under the Act on State Financial Support to Political Parties (1972:625) or receives political party support pursuant to Chapter 4, Sections 29 and 30 of the Local Government Act (2017:725) must submit a revenue statement for every financial year or calendar year in which support has been paid.

Section 8

A person who, following an election, has been appointed a member or alternate member must submit a revenue statement for the calendar year in which the election took place and for every calendar year or part thereof in which they hold that office.

Prohibition of anonymous contributions

Section 9

Parties and their affiliated organisations, members and alternate members, and electoral candidates for parties may not receive anonymous contributions with a value exceeding 0.05 price base amounts.

Section 10

If an anonymous contribution is made that may not be accepted under Section 9, the portion of the contribution that exceeds 0.05 price base amounts must be repaid to the donor. If this is deemed impossible, it must be paid to Kammarkollegiet (the Legal, Financial and Administrative Services Agency). The repayment or payment must be made no later than three months after the end of the financial year or calendar year in which the contribution was received. A payment to Kammarkollegiet must include details of which non-profit organisation, member, alternate member or electoral candidate received the contribution.

If such repayment or payment is not made, the contribution is considered to have been received by the non-profit organisation, member, alternate member or electoral candidate to which it was given.

Amounts paid in to Kammarkollegiet accrue to the State.

Revenue statements

Required content of a revenue statement

Section 11

A revenue statement for a non-profit organisation within a party or for a party's affiliated organisation must contain information about the size of:

1. support under the Act on State Financial Support to Political Parties (1972:625);
2. support under the Act on State financial support to the parliamentary parties' women's organisations (2010:473);
3. support under the Act concerning support for the parliamentary work of members of the Riksdag (2016:1109);
4. political party support paid to the party pursuant to Chapter 4, Sections 29 and 30 of the Local Government Act (2017:725);
5. state or municipal support to a youth organisation;
6. membership fees;
7. revenue from sales and lotteries;
8. revenue from cash collections;
9. contributions from private individuals, companies, organisations, associations and other societies, foundations and funds; and
10. other revenue.

The first paragraph, points 8 and 9 apply to revenue of activities conducted in a company or in any other operational form, if the non-profit organisation that is the subject of the revenue statement has a controlling influence on the activities. The same applies to revenue of a foundation associated with the non-profit organisation. Such revenue must be specifically indicated in the revenue statement.

Section 12

A revenue statement for a member or alternate member must contain information about the size of revenues referred to in Section 11, first paragraph, points 7–9.

Section 13

Revenue that a member or alternate member merely passes on to their party must be reported by the party in its revenue statement.

Revenue from lotteries

Section 14

For revenue from lotteries that require permits from the Swedish Gambling Authority under the Lotteries Act (1994:1000), the number of tickets and price per ticket must be indicated in the revenue statement.

Revenue from cash collections

Section 15

‘Revenue from a cash collection’ means cash collected from a number of donors on a single occasion in such a way that it is not possible to check, without difficulty, who the donors are and what sum each of them gives.

Section 16

In the revenue statement, every cash collection must be specifically indicated, including information about the size of the sum collected and the time and location of the collection.

Contributions

Section 17

A contribution that has not been made in money is to be reported at its real value.

Section 18

For contributions referred to in Section 11, first paragraph, point 9 whose value does not exceed 0.005 price base amounts, the total amount of these contributions must be specifically indicated in the revenue statement.

Section 19

For anonymous contributions received whose value exceeds 0.005 price base amounts but not 0.05 price base amounts, the number of contributions, the size of each contribution and the total amount of the contributions must be specifically indicated in the revenue statement.

Section 20

For contributions referred to in Section 11, first paragraph, point 9 whose value exceeds 0.005 price base amounts, the total amount of the following contributions must be specifically indicated in the revenue statement:

1. contributions from private individuals;
2. contributions from non-profit organisations within the party or within organisations affiliated with the party; and
3. other contributions from companies, organisations, associations and other societies, foundations and funds.

Section 21

For contributions referred to in Section 20, point 1 or 3, information about the donor's identity, the type of contribution made and the size of the contribution must be specifically indicated in the revenue statement if the value of the contribution exceeds 0.5 price base amounts.

If a donor has made several contributions during the financial year or calendar year that the revenue statement refers to, the contributions are added together and considered a single contribution for the purposes of the revenue statement.

Other revenue

Section 22

For other revenue, it should be indicated in the revenue statement what the revenue primarily refers to.

Auditor's report

Section 23

If the person or entity that is to submit a revenue statement is obliged to appoint an auditor under its statutes or the Auditing Act (1999:1079), the revenue statement must be audited by the auditor.

The audit is to concern whether the revenue statement has been drawn up in accordance with Sections 3–22. The audit must be as detailed and as extensive as required by generally accepted auditing standards.

The auditor is to submit a written report on the audit. The report is to be attached to the revenue statement.

Time and manner of submission of revenue statements

Section 24

A revenue statement must be submitted to Kammarkollegiet and have been received no later than 1 July of the year following the financial year or calendar year to which the statement refers. If a person is appointed a member or alternate member after 1 April of the year following an election year, they must instead submit a revenue statement for the calendar year in which the election took place within three months of their appointment.

Section 25

A non-profit organisation at central level within a party that has a seat in the Riksdag or the European Parliament or otherwise receives support under the Act on State Financial Support to Political Parties (1972:625) must always submit a revenue statement under Section 24. The same applies to a non-profit organisation at central level within an organisation affiliated with such a party.

Other non-profit organisations within parties and their affiliated organisations do not need to submit a revenue statement if the sum of the amounts to be reported is less than 0.5 price base amounts, once public support referred to in Section 11, first paragraph, points 1–5, membership fees referred to in Section 11, first paragraph, point 6, and contributions from non-profit

organisations within the party or its affiliated organisations referred to in Section 20, point 2 have been deducted. The same applies to members and alternate members.

Deductions for membership fees may only be made if the fees were adopted by the non-profit organisation using the proper procedures under its statutes and do not exceed 0.01 price base amounts per member and year.

Section 26

A revenue statement must be signed by an authorised representative of the organisation that is obliged to submit a statement under Section 3. A member or alternate member must sign their own revenue statement.

If a revenue statement is drawn up electronically, it must be signed using an advanced electronic signature of the kind referred to in the original wording of Article 3 of Regulation (EU) No 910/2014 of the European Parliament and of the Council of 23 July 2014 on electronic identification and trust services for electronic transactions in the internal market and repealing Directive 1999/93/EC.

Publication

Section 27

Kammarkollegiet is to make the revenue statements available to the public on its website. However, this does not apply to information on the identities of donors referred to in Section 21, if the donor is a natural person.

Kammarkollegiet will also publish on its website information about payments made to it under Section 10 concerning anonymous contributions that must not be accepted. The size of the sum paid in and which non-profit organisation, member, alternate member or electoral candidate made the payment must be indicated.

Section 28

A county council or municipality that gives political party support pursuant to Chapter 4, Sections 29 and 30 of the Local Government Act (2017:725) must, in connection with its decision to approve such support, publish information on its website about the parties that have received support and the amounts.

Supervision

Section 29

Kammarkollegiet exercises supervision of compliance with this Act and regulations issued in connection with this Act.

Section 30

Kammarkollegiet may decide on the orders that need to be issued for the purposes of supervision and for ensuring that parties and their affiliated organisations, members, alternate members and electoral candidates for parties meet their obligations under this Act. A decision to issue an order may be accompanied by a conditional financial penalty.

Section 31

If a report from an individual or other circumstances give cause to do so, Kammarkollegiet must investigate whether:

1. a person who under this Act is obliged to submit a revenue statement has not done so;
2. a revenue statement is inaccurate; or
3. a person has received an anonymous contribution in contravention of Sections 9 and 10.

Late submission fees and special fees

Section 32

If an investigation under Section 31, point 1 shows that a person has not submitted a revenue statement within the prescribed time period, a late submission fee will be charged of the non-profit organisation or natural person who was obliged to submit one. The late submission fee is:

- SEK 10 000 for a non-profit organisation at central level within a party that has a seat in the Riksdag or the European Parliament or otherwise receives support under the Act on State Financial Support to Political Parties (1972:625) and for a non-profit organisation at central level within an organisation affiliated with such a party;
- SEK 2 500 for any other non-profit organisation; and
- SEK 500 for a member or alternate member.

Section 33

If an investigation under Section 31, point 2 shows that revenue has been omitted or its value has been understated, a special fee will be charged of the non-profit organisation or natural person who submitted the revenue statement. The special fee is charged in an amount corresponding to the inaccurately reported or unreported revenue, up to a maximum of SEK 100 000.

If an investigation under Section 31, point 2 shows that the obligation to provide information under Section 11, second paragraph, Section 14, Section 16 or Sections 18–22 has not been properly fulfilled, a special fee will be charged of the non-profit organisation or natural person who submitted the revenue statement. The special fee is:

- SEK 20 000 for a non-profit organisation at central level within a party that has a seat in the Riksdag or the European Parliament or otherwise receives support under the Act on State Financial Support to Political Parties (1972:625) and for a non-profit organisation at central level within an organisation affiliated with such a party; and
- SEK 5 000 for any other non-profit organisation, a member or an alternate member.

If an investigation under Section 31, point 3 shows that an anonymous contribution has been accepted in contravention of Sections 9 and 10, a special fee will be charged of the non-profit organisation or natural person who accepted the contribution. The special fee is charged in an amount that is twice the portion of the anonymous contribution exceeding 0.05 price base amounts.

Section 34

Kammarkollegiet may decide to reduce or refrain from charging a late submission fee or special fee if special grounds exist for doing so.

For a non-profit organisation at central level within a party that has a seat in the Riksdag or the European Parliament or otherwise receives support under the Act on State Financial Support to Political Parties (1972:625), however, Kammarkollegiet may only decide to reduce or refrain from

charging the fee if there are exceptional grounds to do so. The same applies to a non-profit organisation at central level within an organisation affiliated with such a party.

Section 35

Late submission fees and special fees accrue to the State.

Section 36

Kammarkollegiet adjudicates matters of late submission fees and special fees under this Act.

Processing of personal data

Section 37

Kammarkollegiet may process personal data that reveals political opinions, if the data is submitted in a revenue statement or is otherwise necessary to enable Kammarkollegiet to fulfil its obligations under this Act.

Appeals

Section 38

A decision to issue an order under Section 30, to charge a late submission fee under Section 32 or to charge a special fee under Section 33 may be appealed to a general administrative court. Other decisions pursuant to this Act are not subject to appeal.

Leave to appeal is required for an appeal to the administrative court of appeal.

1. This Act enters into force on 1 April 2018.
2. This Act supersedes the previous Act on transparency of party financing (2014:105).
3. The new Act will first apply to revenue statements for the calendar year 2018 with respect to revenue that has benefited activities after 31 March 2018, or for the next financial year beginning after 31 March 2018.
4. The repealed Act continues to apply to revenue statements for calendar years up to and including the calendar year 2018 with respect to revenue that has benefited activities before 1 April 2018 or for financial years beginning before 1 April 2018.
5. Following entry into force, the provisions of the new Act apply in place of the provisions of the repealed Act if this means that a late submission fee or a special fee is not charged, or is charged in a lower amount.

On behalf of the Government

STEFAN LÖFVEN

MORGAN JOHANSSON
(Ministry of Justice)