

Law on Qualified Political Parties and Campaign Finance.

As of 19/2014, of September 18,

Article 26 of the Constitution recognizes the right of Andorran freely create political parties and also establishes the fundamental features of its legal system: its functioning and organization must be democratic; their activities lawful; and the suspension of its activities and its dissolution must be judicial organs.

The qualified law associations, meanwhile, states that, while not adopted specific legislation on political parties, these will be governed by that law, although some specifics, due to the special characteristics also concurring these organizations and derived directly from the Constitution.

So far, then, the political parties were largely governed by the general rules applicable to associations. The time has come, after the experience of regular specifically and generally these organizations, the basic functioning of a democratic and representative government established by the Constitution.

The law in the first place, the specific arrangements for the creation, organization and functioning of political parties from the general provisions contained in the Constitution. So, first established the freedom to create political parties by Andorran nationals who are of legal age and are in full possession of their civil and political rights and, secondly, the freedom of association, which Andorran and extends to all foreigners legally resident in Andorra, adults with full capacity to act, and that includes both the right to join a party as not to be compelled to join s 'there or stay there.

The Act also establishes the procedure for setting up a party in accordance with the constitutional right to create them, in effect regulating the various elements, substantive, procedural and formal, which are necessary for this purpose. Included is also the regulation of cases of suspension and dissolution of political parties. Of special significance is the registration of political parties, which has constitutive character. The parties, in fact, acquire legal personality by registration in the registry, and the Law regulates precise and detailed the reasons that can justify refusal of registration and the procedure to be followed in each case, with all the guarantees that they meet the criteria that determines the Constitution. The last word in relation to the registration of a party in the register corresponds to the judicial authority.

In connection with the organization and functioning of political parties, the Act establishes minimum standards to ensure compliance with the Constitution requires that the matter: to organize and work in a democratic way and act in accordance with law. Among other mechanisms, the Law establishes the obligation to take majority decisions, and to establish procedures for democratic control of the governing bodies, to promote gender equality and participation of party members in the appointment of election candidates .

In this sense, regulates the rights and duties of members, with the corresponding guarantees. The suspension and the dissolution of the parties, however, cannot take place but by judicial decision, as provided by the Constitution. Thus, the Act specifies the causes that may lead to the suspension of activities and forcible dissolution of political parties, the jurisdiction to carry out these actions and effects involved.

In general the regulation of political parties seems appropriate to also include the funding. Thus, the Act addresses the funding schemes of parties and electoral candidates, which are closely linked, from a general perspective and an integrated approach, based on the principle of transparency and following recommendations are made in this regard the Council of Europe through its Committee of Ministers.

The Act distinguishes between public and private funding sources. The former are regulated fees, donations, loans, income and inheritances and legacies.

All of them are regulated precisely, to ensure transparency in the financing of private parties and their independence from who provides funds for its operation and activities. Set limits and controls and detailed, culminating in the Court of Auditors.

In relation to public funding, the Act provides that parties and candidates receive public funds can only two ways: first, the grant of representation, with the aim of being allocated to operating expenses and, secondly, subsidy to cover election expenses. The part of the Law dedicated to party funding regulation contains extensive and precise controls that submits to your finances. On one side, a rigorous accounting rules, which should allow to know the reality faithfully. On the other hand, provides a set of controls, internal and external, which should allow monitoring to comply with the legal provisions on the subject.

And next day, establishing a system of offenses and sanctions to permit correct and punish violations that may occur eventually. At the same time amending some provisions of the Criminal Code.

In the control system applicable law plays an essential role in the Court of Auditors, which is enhanced significantly and, consequently, to adapt it to their new roles, modifies its regulatory law. This will strengthen

the powers of the Court of Auditors regarding the audit of the financial economic activity of political parties, coalitions and electoral candidates.

Finally, qualified law repealing campaign finance, which happens to be integrated with modifications in the fifth chapter of the Act in order to regulate and harmonize into a single text the regulation of political parties, financing of these and campaign finance.

Chapter One. Creation of political parties

Article 1 Concept and purpose of political parties

Political parties are voluntary associations of citizens endowed with legal personality, the purpose of which is to contribute to the legitimate operation of the constitutional democratic regime in order to achieve the common good serving the national interest.

Political parties are necessary instruments of national policy, so that you can not limit their activities except in the cases and by the procedures of this Act.

Political parties nominate candidates for elective public office, citizens can submit nominations unaffiliated whenever this possibility is admitted in their statutes.

Article 2 Freedom of establishment

1. Andorra shall be entitled to the free creation of political parties in accordance with the Constitution. This right shall be exercised under the terms described in this Act.

2. They can be constituted as promoters of political parties individuals Andorran nationals who are of legal age and are in full possession of their civil and political rights.

3. Political parties can form unions and federations.

4. Political parties can create youth sections. Members or members of these sections youth must be at least 16 years of age.

5. Political parties can federate or associated parties and unions in international matches.

Article 3 Freedom of association

1. Andorra and foreigners legally resident in Andorra are entitled to join political parties.

2. To join a political party must be of legal age and have full capacity to act.

To join a youth section of the party must be at least 16 years of age.

3. Membership and permanence in a political party is voluntary. No one may be compelled to join or remain affiliated with a political party.

4. There may be affiliated to political parties or mayors or judges or members of the Public Prosecutor. Who, being affiliated with a political party admitted to institutions indicated cease full as its affiliates and their rights and obligations as such.

Article 4 Constitution

To form a political party should the agreement of three or more persons who meet the requirements of Article 2.2, which manifest in their original act will constitute it, submit interim statutes and inscribe in the Register of political parties.

Article 5 Designation

The name of a political party can not:

- a) coincides with another previously registered as being similar or confounding.
- b) Include expressions contrary to law or the honor and rights of other people.
- c) play another judicially dissolved.

Article 6 Founding Act

1. L'foundation charter must contain:

- a) Identification of the people who promote, through the expression of his name, passport number or any other official document of identification, date of birth and address.
 - b) The purpose of establishing the political party that is accredited by signing the minutes.
 - c) the name of the political party that intends to establish.
 - d) The provisional approval of the statutes by which governed the political party, which contain the data set out in Article 7.
 - e) Persons who form the provisional governing bodies.
 - f) The date and place where lies the document.
2. The original act was to raise public deed before a notary authorized to Andorra.

Article 7 Articles

1. The statutes must contain at least:
- a) The name of the party, in accordance with Article 5.
 - b) The social domicili, which must lie-is to Andorra.
 - c) The general program or ideology of the party.
 - d) The composition, structure, powers and functioning of the organs of the party, according to the general criteria established in the second chapter. In particular, establish procedures for appointing electoral candidates.
 - e) The rights and obligations of the members, in accordance with Articles 14 and 15.
 - f) loss of membership status, disciplinary proceedings against members and the system of guarantees.
 - g) The economic and equity in accordance with the provisions of this Act.
 - h) The causes of dissolution and the application, if any, of the rights and heritage of the game.
2. The statutes accompanying the original act is sufficient containing materials indicated in letters a), b) and c) above. In this case, the committee promoter convene a general meeting of members within six months of registration, which approved the definitive statutes and elected the executive bodies.

Article 8 Register

1. The parties acquire legal personality by registration in the register of political parties, on the day following its registration. Until now, developers respond personally and jointly for the actions performed in the name of the political party in process of formation.
2. The promoters must submit an application for registration in the Register, accompanied by the original act and statutes which in any case must meet the requirements as established in Article 7.
3. The head of the Registry will register the party within 30 days from the submission of the application, unless the concurs any of the reasons for refusal of registration that determines the following article.
4. Registration of political parties depends on the responsible ministry of the interior. The interior minister responsible for appointing and removing the head of the registration of political parties.
5. The registration of political parties and the public is governed by this Act, the regulations approved by the government and, secondarily, by the rules of associations.

Article 9 Reasons for refusal of registration

The registration of a political party in the register of political parties can only be denied by one of the following reasons:

- a) defects or missing documentation required for registration under Articles 6 and 7.
- b) provide for an operation or a democratic organization, in accordance with the provisions of chapter two.
- c) Evidence of unlawful penalty.
- d) Succession of a party legally dissolved.

Article 10 Procedure

1. If the head of the Registry, within the provisions of article 8.3, considers that the documents submitted for registration of political party is incomplete or has defects, notify developers to remedy deficiencies within the term of 30 days following suspension of the deadline for registering. Elapsed without amendment that developers have remedied the deficiencies detected, the file is considered expired and responsible Registration declare the file.

This decision can be appealed before the administrative head of interior minister. This resource is discretionary. Promoters may present lawsuit directly against the administrative decision by the urgent procedure and preferential protection of rights and fundamental freedoms.

2. If the responsible registry, within the provisions of article 8.3, considers that the political party has an organization or operation that does not meet the democratic criteria established in the second chapter, will report to the minister responsible for internal with suspension of the term to register.

The interior minister responsible, within 30 days, decide to register the political party in the registry or require developers to modify, within 30 days, the bylaws or other documents submitted in order to meet the organization and functioning democratic criteria established in the second chapter. After this period without having communicated the modification of the statutes or other documents, the file is considered expired and responsible Registration declare the file, notwithstanding the resources that may be filed.

After the 30 days available to the Minister to issue the resolution referred to in the previous paragraph that has not adopted, the political party shall be registered in the register of political parties.

Against the decision of the minister responsible for internal developers can present lawsuit by urgent procedure and preferential protection of rights and fundamental freedoms.

3. If the registry responsible, within the provisions of article 8.3, considers that the application for registration has evidence of criminal illegality, will report to the minister responsible for the interior, it will inform the Prosecutor, who within 30 days may exercise the corresponding legal actions or proceedings back to the minister of the interior, for registration. If the prosecutor does not exercise judicial actions in this period, the political party shall be registered in the register of political parties.

4. If the responsible registry, within the provisions of article 8.3, considers that the applicants intend to happen a court dissolved the party, will report to the minister responsible for internal report that prompted the Attorney General the state. The Minister, within 60 days from the filing of the application for registration, the party resolved to register or refuse registration. In this case, the developers will go before the Board Contentious-Administrative Court, under the terms of Article 20.

Chapter two. Organization and operation

Article 11 General Principles

In accordance with the provisions of Article 26 of the Constitution, the functioning and organization of political parties must be democratic and their activities lawful.

Article 12 Democratic organization

1. The highest body of each political party shall consist of a general assembly where all members can participate directly or through representatives, according to the fixed laws.
2. The General Assembly, with the name that received the statutes of each party shall appoint the general governing bodies of the party and can dismiss them, under the terms laid down by the statutes.
3. The statutes determine the other powers of the General Assembly, which in any case will include the adoption and amendment of bylaws, approval of the program or general ideology of the party, the incorporation of the party federations and unions and parties its dissolution.

Article 13 Democratic

1. The bylaws shall provide for the operation of the internal organs of the party, according to democratic principles.

In particular, establish:

- a) Procedures for democratic control of executive bodies.
 - b) procedures that promote gender equality.
 - c) Rules for the announcement of the bodies, which must be made in advance and expression of topics to discuss.
 - d) The system of majority decisions. If not specified otherwise, decisions are taken by simple majority. The election management bodies of people will be by secret ballot.
2. The bylaws shall provide procedures for the participation of party members in the appointment of candidates for election.

Article 14 Membership Benefits

1. The statutes establish the rights of the members, which in any case will include:
 - a) Attend and participate in the general meeting, in person or through representatives, according to the Statutes.
 - b) To be elected to the governing bodies and participate in their choice under the terms established.
 - c) To participate in party activities.
 - d) Be informed of the activities of the party, the decisions of the governing bodies and the state accounts.
 - e) Resorting to internal organs warranty in case of sanctions.
 - f) ceases in the game, the mere communication of this desire.
2. All members have equal rights, notwithstanding the statutes may introduce differences between Andorra and foreigners in accordance with the distinction of political rights established in the fourth chapter of title II of the Constitution.

Article 15 Duties of members

Members of political parties undertake to:

- a) respect the statutes and program of the party.
- b) cooperate in achieving the aims of the party.
- c) To respect and comply with the resolutions adopted by the organs of the party.

d) contribute to the economic support of the party paying the fees and contributions established by statute.

Article 16 Guarantees

1. The statutes provide for sanctioning and disciplinary party members, including offenses and corresponding sanctions will be reasonable and proportionate.

2. The suspension of membership, the expulsion and any other penalties involving deprivation of rights of the members can only be taken as a result of a contradictory process where the affected has been heard.

3. Without prejudice to any legal remedies that may lodge party member who has been suspended may appeal to an internal organ of the party, with the power to review the suspension.

Article 17 Principle of legality of action

1. Political parties exercise their activities freely, with full respect for the Constitution and laws.

The action against the Constitution and laws is due to suspension of the activities of the party and its dissolution under the terms of the third chapter.

2. The parties may establish regulations and protocols of performance of internal organs of the party and its members, as well as internal procedures for its assurance and control, in order to ensure strict compliance with the law and statutes. The existence of these regulations and protocols, as well as the guarantees provided by the compliance will be properly taken into account the effects of the possible allocation of the party and which might commit illegal actions of its members.

Chapter Three. Suspension and dissolution

Article 18 Dissolution and termination

1. Political parties are dissolved:

a) decision of the party itself, as provided in its bylaws, subject to ratification by the court.

b) court decision, as provided in this chapter.

c) merger with another political party, as provided in its statutes.

2. The dissolution of a political party shall be registered in the register of political parties and their legal extinguish.

Article 19 Causes of suspension and dissolution

1. You can only order the suspension of activities of a political party or its dissolution for the following reasons:

a) Commission unlawful criminal.

b) Violation of democratic principles and constitutional values set forth in Article 1.2 of the Constitution through actions that violate the rights and freedoms of persons recognized in Title II or use, encourage or justify violence.

c) Violation of the law.

d) Establishment of an organization or a non-democratic functioning, which does not respect the provisions of Articles 11 to 13.

e) no reversal of the cause that has led to the suspension of activities, once a fixed period of suspension.

2. The Attorney General of the State urge the suspension of a political party when committing acts referred to in the first paragraph.

3. The Attorney General of the State has urged the dissolution of a political party in attendance when the case provided for in paragraph e) of the first paragraph, and also when they committed other acts established in the same section so serious or repeated.
4. allocated to match the behavior of the first section will consider the existence of regulations and protocols of conduct and internal control procedures relating.

Article 20 Jurisdiction for the dissolution

1. The power to declare the dissolution of a political party relates solely to the Court.
2. You will know the demands of dissolution and its incidents:
 - a) The Criminal Chamber, if the claim is based on the ground provided the lletra a) de l'article 19.1.
 - b) Administrative Chamber, if the request is based on other grounds stipulated in Paragraph 1 of Article 19 or in the case provided for in subparagraph a) of paragraph 1 of Article 18.

If the demand is based on the letter a) of Article 19.1 and other causes of the same article, the room will be the competent Criminal Chamber.

3. Against the judgment of the Superior Court of the room may appeal to the Superior Court itself, which is known by judges who have not participated in the judgment under appeal. Against this judgment, if appropriate, may be lodged appeal to the Constitutional Court.
4. The procedure before the Court will be processed urgently and preferred.
5. In a case of dissolution can be ordered as a precautionary measure to suspend activities of the party. This request will be processed as part of the overall process incident urgently and preferential basis.
6. The dissolution of a political party or the party itself urges the Attorney General of the State.

Article 21 Jurisdiction to suspend activities

1. The suspension of activities of a political party, as the main cause refers to a particular activity or as a precautionary measure due to dissolution can only be decided by the High Court on the same terms as the previous article .
2. The suspension of a particular activity of a political party can only be urged by the prosecutor. If a person believes that an activity of a political party incurs due to a suspension may contact the Public Prosecutor to undertake actions it deems necessary.

Article 22 Effects of dissolution and suspension of activities

1. The dissolution by court order to lead a political party to cease its activities, the liquidation of its assets and its low in the automatic registration of political parties, notwithstanding the personal responsibilities that correspond to their leaders or its members.
2. You may not create any political party with the same name of another which has been dissolved by court order or intended succeed him.
3. The resolution agreed by the judicial liquidation of the assets of the dissolved party will appoint a liquidator. The judicial authority must publicize the award proposals made by the liquidator, and authorize always the best financial offer. Also authorize the liquidator's remuneration.
4. The suspension of a political party will involve the temporary cessation of their activities, under the terms established by the court decision that agreement. This resolution should contain the scope of the suspension of activities, the judicial authority determines considering safeguarding the public interest, as well as within the suspension, which in no case may exceed four years.

Chapter four. Funding of political parties

Section one. General provisions

Article 23 Scope

1. Political parties are funded exclusively by the sources and procedures established by this Act.
2. The provisions of this Act grants, loans, income from activities and management of its own assets and inheritances and legacies of political parties also apply to foundations and other entities related thereto.

It is understood that an organization linked to a political party when statutorily established a relationship between them, when there is a high coincidence of the people who are part of their respective governing bodies, or if there is indeed a close and permanent Among its activities.

Article 24 Sources of Funding

1. Political parties finance their spending through:
 - a) The fees of its members and supporters and their elected representatives and paid the owners of sites free designation, as well as personal contributions made to candidates.
 - b) Donations, in cash or in kind, services who receive free or reduced price in the terms and conditions provided in this Act.
 - c) The funds of credits from banks and other financial services.
 - d) The performance of its activities, the political parties themselves, and earnings from managing their own assets, profits from its promotional activities, and they can get the services to be rendered in connection with their specific purposes.
 - e) receiving inheritances and legacies.
 - f) resources from public funding.
2. The parties may only have income from national or resident in Andorra.
3. To guarantee the right to equality in political participation, private financing is restricted by the limits established by this Act.

Section two. Private funding sources

Article 25 Quotes

1. The statutes determine the procedure by which the party may approve the establishment of general and regular assessments of members and, where applicable, the supporters to help support the costs.
2. The statutes also determine the procedure to establish, in your case, the fees required special public office holders and paid sites free appointment. The Court of Auditors may recommend reducing this contribution if estimates in reasoned report that the amount may affect the principle of objectivity in the performance of public administration.

These contributions will be held in an account designed specifically for this purpose and can not exceed 10% of the annual net salary of the person.

3. The fees and contributions from members and supporters will be made by direct debit which holds affiliate or income payable by the account designated by the party.

Article 26 Donations

1. The parties may not receive donations finalists registered in money or in kind, from individuals only to the extent and in accordance with the requirements and conditions set out in this Act.

2. donation understood for the purposes of this Act, any contribution to economic value goods or services is made without any consideration, including personal contributions of the members of the party and electoral candidates. Except that volunteer work is dedicated to his party members and supporters and election candidates.

3. Individuals may make donations to political parties for an annual maximum of 6,000 euros per game.

4. They can not make donations to political parties, directly or indirectly:

a) Legal entities and entity without legal personality, foundations, associations or other entities.

b) individuals who, through current contract, provide services or supplies or works made by some of the government.

c) public entities and para-public law and public companies, and general public capital investments, or their foundations.

5. supplies or services may contract with government individuals who have made donations to political parties during the period of one year.

6. The parties will not accept anonymous donations.

7. Donations of cash will be deposited in an account opened for this purpose in a unique financial institution, stating the name and tax identification of the donor, home, given the amount and date of the donation. The financial institution where is the imposition will be obliged to extend to giving a supporting document stating the ends above.

8. In the case of in-kind donations, the perceived effectiveness of accredited certification issued by the political party which should be stated, in addition to the identification of the donor, the public document or authentic document proving the delivery of the goods given stating expressly irrevocable donation. Donations in kind will be valued in accordance with the accounting regulations of the employers.

9. All donations are irrevocable and can not be subject to an order or condition.

10. The political parties may not accept, directly or indirectly, donations that exceed the limits or fail to comply with the conditions laid down in this Act.

11. The political parties may not accept donations from governments, political parties and public organizations abroad.

12. Political parties provide the Court of Auditors a list of donations received, the information referred to in paragraphs 6 and 7.

The Court of Auditors will publish annually in the Official Gazette of the Principality of Andorra, lists with this information.

13. Political parties can not accept, directly or indirectly, third parties effectively assume the cost of its purchases of goods, works or services or any other expenses generated by their activities.

Article 27 Credits

1. Political parties can only make loans and obtain financial services with financial institutions.

2. The waiver of interest or capital and the establishment of favorable conditions different from ordinary market or habitual use of commercial trade will be considered donations and must follow the rules established in Article 26.

3. Documentation on loans and on the contemplated in the preceding paragraph shall be provided by the party to the Court of Auditors, which may also claim the financial institutions.

Article 28 Income from activities

Political parties can not perform activities of a professional, business or commercial.

Do not take this consideration can perform activities within its purposes, including promotional in nature and aimed at raising funds.

The funds or economic results obtained from these activities are properly briefed on the accounts of the party.

Article 29 Returns on equity

The parties have the capacity to manage its own assets. The yields obtained in any case constitute income of the party.

Capital transfers involving the party must be specifically recorded in the accounts of the party identification of the goods being transferred and all the people involved.

Article 30 Bequests and inheritances

Bequests and inheritances receiving political parties are briefed specifically on the accounting of the party identification of the goods received and the transferor.

The parties may not accept bequests or legacies established conditions or stipulations preventing their political action.

Acceptance of an inheritance by a party will always benefit of inventory.

Section three. Sources of public funding

Article 31 Public financing

Public funding of political parties comes exclusively from the grant of representation that this Act.

Article 32 Grant of Representation

1. The parties with representation in Parliament and local councils will receive a grant to cover election expenses regulated in Article 46, and a grant of representation to cover their operating expenses.

The representatives who have been elected in the same application, it presented a political party can also receive subsidies established in the previous paragraph. These representatives may refuse the grant of representation.

The electoral candidates or parties without representation in Parliament and local councils also receive subsidies established, although they may waive the grant of representation or allocated to cover the election expenses.

Parties with representation in Parliament and local councils will allocate funding to cover the costs of representation electoral always properly justified that have sufficient resources to ensure its operation.

2. The representatives elected in the same application not filed by a political party, will be in this Act affects a group. The groups that receive grants representation to cover its operation are subject to the same accounting obligations and the same economic and financial control provisions of this Act by the political parties.

The groups will be personal responsibility and solidarity of all its members.

3. The grant of representation intended to cover operating expenses established on the following basis:

a) EUR 150 per seat in Parliament.

b) 30 euros for each Director in common.

c) 5 euros per vote received by each candidate in either national or parochial constituency for election to the General Council and \$ 5 for each vote obtained in the municipal elections.

4. The grant intended to cover election expenses in the second section regulates the fifth.

Section four. Accounting

Article 33 Administrator

1. Each Party shall appoint a general manager in charge of your income and expenses and their accounting. Your name will be communicated to the Court of Auditors.

2. The administrator can be appointed administrator political party election, the functions assigned to the fifth.

Article 34 Accounting obligations

1. Any political party must bring proper accounting, according to generally accepted principles and in accordance with the models, criteria and guidelines established by the Court of Auditors, which enables compliance with the obligations established by this Act, knowledge their financial situation and assets and control by the Court of Auditors.

2. Accounting party will contain a detailed statement of income and the cost of goods and inventory.

3. In particular, the books treasury paper noted separately revenue relating to:

- Contributions from members and supporters;
- Private donations;
- Loans;
- Income from activities;
- Income assets;
- Bequests and inheritances received;
- The general public subsidy;
- Subsidies election.

Similarly, it shall record the costs, at least the following:

- Staff costs;
- Acquisition costs of goods and services;
- Financial costs of credits;
- Other administrative expenses;
- Costs of the activities of the parties.

We also note the capital transactions relating to:

- Loans from financial institutions;
- Investments;
- Debtors and creditors.

4. Before 1 March each party shall adopt its annual accounts for the previous year, including the balance sheet, income statement, inventory of goods and an explanatory report.

The financial statements include all assets and liabilities of the party, including the electoral character.

The report will include a list of government grants and private donations received from individuals with specific reference in each of them the elements to identify the donor and the amount of capital received signaling.

The report must be accompanied by an annex specifying the conditions stipulated contractual loans or loans of any kind to keep the game with banks, with identification of the grantor, the amount awarded, the type interest and the repayment of the debt outstanding at year end indicating any relevant contingency compliance with agreed conditions.

All political parties must submit the consolidated financial statements, the Court of Auditors duly signed before 1 April. Once submitted, must be submitted within a maximum of one month, the Register of political parties, with the justification issued by the Court of Auditors pursuant made the presentation.

5. It shall specify the criteria and standards applicable to the accounts of the parties, exercising the functions attributed to article 5 of the Act.

6. The parties retain the records and to support it for a period of ten years.

7. The rules and proper accounting format established by the Court of Auditors be applicable to the financing of all political parties and lists of candidates participating in the elections, both inside and outside the period of the elections.

Fifth section. Account Control

Article 35 Control intern

1. The parties shall establish internal controls of their accounts, to ensure transparency and compliance with their legal obligations in respect of funding. In the annual accounts, the report of the Audit procedures.

2. The parties may engage the services of auditors to verify their statements.

3. The reports drawn up in application of paragraphs 1 and 2 shall be attached to the financial statements that the party referred to the Court of Auditors.

Article 36 Control del Accounts Tribunal

1. The Court of Auditors fiscalitzarà annual accounts of political parties, subject to the control of election expenses under the terms of the fifth chapter.

2. For the purposes of the preceding paragraph, the Court sent the parties before April 1 of each year the accounts for the previous annuity, duly approved. The records will be sent accompanied by a financial statement summarizing revenues and expenses of the party, with the format set by the Court of Auditors.

3. Control of the Court of Auditors will apply to all funds managed by the parties, including private income.

4. The Court of Auditors shall draw up an interim report auditing the accounts of each political party, within four months from receipt, stating in particular observations concerning the lack of justification of income or expense , accounting irregularities, violations of limits and conditions and any other irregular income, economic or accounting.

5. The Court of Auditors may require the parties to provide documentation or information about their economic, financial and patrimonial need to issue its audit report. The requirements will be satisfied within fifteen days. If it were possible to the specific circumstances of the case, the political party will inform the Court, which will determine the appropriate time, in no case exceed two months.

In addition, individuals and organizations that have maintained relationships with the economic nature of the political parties are obliged, if required by the Court of Auditors, to provide detailed information and justification of operations.

6. The interim report of the political party audit will be notified within three days of its approval by the Court. The party can formulate arguments within fifteen days, extendable up to thirty.

7. The Court of Auditors will issue the final audit report within thirty days from the deadline for appeals. According to the Court, this period may be extended thirty days if the complexity of the case requires.

The final report will verify the regularity of the accounts of the party and its economic and financial management, as well as the fulfillment of the obligations arising from this Act. The report shall contain all the irregularities and infringements found and measures taken or proposed to correct them and punish them. You can also include recommendations to improve financial management and accounting games.

8. If the Court of Auditors observed lack of justification of expenditure, shall order the return of the overall grant for the same amount, subject, where applicable, the corresponding responsibilities. This amount will be deducted from the next grant should not have been compensated before their perception. This reduction may be effective in different financial years and is measured taking into account the benefits derived from illegal activities of the party or coalition.

The decisions of the Court to order the reimbursement of public funds are legally appealed against the Magistracy.

9. If the Court of Auditors observed irregularities in the management of funds that may constitute offenses referred to in article 37, will start the procedure provided for in Article 39.

If warned rational indications of criminal behavior, notify the Public Prosecutor.

10. It shall include in its annual activity report the results of the audit of the accounts of political parties. The annual report containing the recommendations and proposals that the Court deems appropriate to ensure better compliance with the law and improve the system of financing of political parties.

11. The Court of Auditors, at the request of the General Council or when it deems appropriate, may prepare and submit to the General Council reports, studies and reports on the financing of political parties, including the recommendations and proposals it deems appropriate.

Section sixth. Offences and penalties

Article 37 Infractions

1. Regardless of the civil and penal liability, be penalized as offenses relating to the financing of political parties following conduct:

a) To receive private donations above the maximum amounts or breach of the conditions laid down by law.

b) make contributions to candidates for election spending limits on the maximum set by the fifth election.

c) Violation of accounting obligations arising from this Act, so as to prevent or seriously impede the knowledge of the financial and patrimonial political party.

d) submit financial statements to the Court of Auditors within the term and conditions established by law.

e) Do not meet the requirements of the Court of Auditors or in any way hinder their control.

f) other violations of the obligations established in the fourth chapter of this Act qualified.

2. The persons responsible for the violations committed by the conduct of the previous section. If it were possible to individualize the conduct or impute it to a specific person will be responsible for the political party.

To impute to match the behavior of the first section will consider:

a) The existence of rules of conduct and internal protocols.

b) The existence of effective control procedures.

3. The limitation period for offenses established in this article is five years.

Article 38 Sanctions

1. The offenses referred to in letters a) and b) of paragraph 1 of article 37 shall be punished with a fine of between two and three times the amount of the donation irregular.

2. The offenses referred to the letters c), d) and e) of paragraph 1 of article 37 shall be punished with a fine of € 3,000 to € 100,000. It shall also be ordered not delivered the following general grant until it is fulfilled the obligation unattended.

3. The offenses referred to in point f) of paragraph 1 of article 37 shall be punished with a fine up to € 1,000 to € 50,000.

4. graduated sanctions will take into account the circumstances of the offense, its gravity and the effects it has caused recidivism.

5. The party will in any case subsidiary responsible for the sanctions imposed on its members, without prejudice to the right to claim against those directly responsible.

6. Fines have to pay the party will be deducted from the next grant public should receive if they were satisfied before their perception.

Article 39 Disciplinary procedure

1. The Court of Auditors incoarà disciplinary proceedings when an audit report of the accounts of a political party observes irregularities that may constitute offenses under Article 37.

2. The procedure is directed against the person or persons who appear as allegedly responsible for the unlawful conduct, or if it is not possible to identify them or individualize responsibilities against the party, acting through the representation of its administrator.

The party has in any case considered an interested party in the proceedings.

3. The decision to initiate the procedure include the appointment of an instructor, you must be a member of the Court of Auditors, the story of the events that cause the accused and the offense allegedly responsible in accordance paragraph 2 and Article 37.2.

The decision to initiate those interested will be notified within twenty-four hours since its adoption.

4. Within fifteen days from the notification, interested parties may make allegations and propose evidence they deem necessary.

The practice tests not extend more than 30 days. This period may be extended 30 days, according to the instructor, if exceptional circumstances arise.

The refusal by the instructor of evidence proposed, and the denial of the extension of the deadline for the practice, may be appealed to the Plenary of the Court that resolved within three days.

5. Once the tests carried out and admitted the allegations made, the instructor will formulate within fifteen days a proposed resolution, which shall include procedures performed to date; the facts considered proven; the offense in his case was committed; the sanction, if

appropriate, proposed, stating the circumstances taken into account by the graduate; and the persons responsible.

The proposed decision shall be notified to the interested parties within twenty-four hours.

6. Interested parties may make statements regarding the proposed decision within fifteen days of its notification. During this period they will highlight the file to your query.

7. After the period of allegations and views of the case, the instructor will submit to Parliament the draft resolution and the allegations presented. The Plenary resolved within fifteen days.

8. The deadline for solving the sanctioning of six months from its initiation. After this period no final decision has been passed, the case will be considered expired and archived.

9. The decision of the Plenary of the Court of Auditors may be appealed before the Administrative Chamber of the Superior Court.

Chapter five. Campaign finance

Section one. The administrator accounts and electoral

Article 40 Manager electoral candidacy

1. Every application must have an electoral administrator responsible for your income and expenses and their accounting. His name should be reported to the Electoral Commission.

2. When one party or coalition presents candidates in more than one parish, nothing prevents the different applications federate costs and have the same administrator. If so, must also notify the Electoral Commission.

3. It can be any person appointed administrator electoral old Andorran nationality and full exercise of their civil and political rights.

4. Candidates may not be electoral administrators.

5. Accounting adjusted in each case to the general principles and applicable regulations.

Article 41 General Manager

1. The political parties or coalitions nominations in more than one parish should have also a general manager. When several candidates from the same political party or coalition have a single electoral manager, this may also be the general manager. If so, must also notify the Electoral Commission.

2. The General Manager is responsible for all revenue and expenses incurred by the parties or electoral coalitions and their candidates, as well as the appropriate accounting.

3. The administrators of candidates act under the responsibility of the general manager.

Article 42 Accounts opened

Administrators electoral candidates and, where applicable, general managers, previously designated on time, must notify the Electoral specific accounts open for fundraising in any bank based in Andorra. This communication will be in twenty-four hours following the opening of accounts.

Article 43 Revenue and expense accounts open

1. All funds to cover election expenses, whatever their origin, must be entered in the accounts and all election expenses must be paid and charged to the same accounts.

2. The election managers and, where appropriate, the general managers are jointly responsible for the amounts paid and their application to the marked.

3. Once the election campaign, you can even have the balances of accounts payable, in the fifty days following the vote, election expenses previously incurred.

Section two. Sources of funding election

Article 44 Donations to election campaigns

1. The electoral candidates may receive donations registered in money or in kind, from individuals only to the extent and in accordance with the requirements and conditions set out in this Act.
2. Individuals or national residents may make donations to candidates for election a maximum of € 6,000 per application.
3. It cannot make donations to electoral candidates, directly or indirectly:
 - a) Legal entities and entity without legal personality, foundations, associations or other entities.
 - b) individuals who, through current contract, provide services or supplies or works made by some of the government.
 - c) public entities and para-public law and public companies and capital investments in general public, or their foundations.
4. supplies or services may contract with government individuals who have made donations to an election campaign during the period of one year.
5. electoral candidates not accept anonymous donations.
6. monetary donations during a campaign will be deposited to accounts relating to the above items, stating the name and tax identification of the donor, home, given the amount and date of the donation. The financial institution where is the imposition will be obliged to extend to giving a supporting document stating the ends above.
7. In the case of in-kind donations, the perceived effectiveness of accredited certification issued by the administrator of elections and, in its case, by the general manager, which should be stated, in addition to the identification of the donor, the public document or authentic document certifying delivery of the goods given, stating expressly irrevocable donation. Donations in kind will be valued in accordance with the accounting regulations of the employers.
8. All donations are irrevocable.
9. Candidates may not accept, directly or indirectly, donations that exceed the limits or fail to comply with the conditions laid down in this Act.
10. understood to donate to a campaign for the purposes of this Act, any contribution to economic value goods or services is made without any consideration for an electoral candidacy, including personal contributions of candidates and members and supporters party or coalition to submit nomination. Except that the volunteer is engaged in an election campaign candidates and members and supporters of the party or coalition that nominations.
11. The electoral candidates may not accept donations from governments, political parties, public or foreign individuals or legal entities.
12. The electoral candidates provide the Court of Auditors a list of donations received, the information referred to in paragraphs 6 and 7.

The Court of Auditors will publish in the Official Gazette of the Principality of Andorra, the year after the elections, lists with this information.

Article 45 Subsidies election

The state subsidizes the expenses to candidates who attend community and the general election, according to the rules established in this chapter. The grant shall not exceed, in any case, the amount of election expenses declared and justified by the Court of Auditors in the exercise of its audit function.

Article 46 Imports subvencionables

1. The state subsidizes the expenses incurred election activities in the general election in accordance with the following rules:

- a) EUR 150 per seat of Parliament obtained.
- b) 5 euros per vote obtained by each candidate, whether national or parochial constituency.

2. The state subsidizes the costs incurred in the municipal elections in accordance with the following criteria:

- a) 30 euros for each site obtained counselor.
- b) 5 euros per vote obtained by each candidate.

3. Government budget appropriations corresponding to the subsidies that have been granted to candidates who attend community or general elections, have the character of expandable up to an amount equal to the amount of obligations necessary compromise.

Article 47 Advances subsidies for election

1. The State advances granted subsidies mentioned in the previous article to candidates who had obtained representatives in the last general election or communal. The advanced amount can not exceed 30% of the subsidy received by the candidates in the last general election or communal.

2. • Administrators can only ask the Government to advance between the fifteenth and twenty days after the announcement. Ten days after the sun • legality, the state provides administrators indicated advances. These amounts will be returned after the election, in the amount exceeding the amount of the grant finally corresponds to each application.

Section three. Election expenses

Article 48 Election expenses

1. We believe that the election expenses made nominations from the date of the notice to the proclamation of elected by the following:

- a) Propaganda and advertising directly or indirectly aimed at promoting the vote to candidates, whatever the form and means used.
- b) Rental of premises for holding election campaign events.
- c) Remuneration of bonuses or no permanent staff who provide services to candidates.
- d) Transport and travel expenses of candidates, parties or coalitions of leaders and staff in the bid.
- e) Telecommunications and correspondence.
- f) Interest on loans received by the campaign produced to date perception of the relevant public subsidy.
- g) All necessary for the organization and operation of offices and services for accurate elections.

2. Nominations for election expenses election may make a maximum amount to be determined by the sum of 200,000 euros to 30,000 euros, depending on whether, respectively, first elections to the General Council or the national list of Moreover election to the General Council lists parish or municipal elections, \$ 0.30 more for each person registered in the electoral roll of the constituency concerned. Breaches of these limits by the candidates will be punished as provided in paragraph 1 of Article 38.

Section four. Control and supervision of the Electoral Court of Auditors

Article 49 State election accounts

1. From the date of the announcement until the fiftieth day after the election, the Electoral Board oversees the performance of campaign finance regulations.
2. For this purpose may request at any time of the state banks accounts electoral identification data of depositors and extremes deemed accurate by the performance of the audit function.
3. To get more electoral administrators accounting information it considers necessary and must resolve these written questions raised by the Electoral Board.
4. If his research result indicates constitutive behavior of electoral crimes, the Electoral Board will notify the prosecutor within one month, notwithstanding the limitation period for the offense.
5. The Electoral Court of Auditors reports on the results of its audit activity within two months from the conclusion of the electoral elections.

Article 50 Presentation of accounting election

1. Between sixty and eighty days after the election, the candidates who meet the requirements for receiving state subsidies or had only applied • Advances against them, present, before the Court of Auditors, detailed accounting and documented their respective election expenses and income.
2. The presentation will be made by the directors general election administrators.
3. In the same period, the financial institutions had granted loans to send nominations to the Court of Auditors detailed story of the same, within the period referred to in the first paragraph of this article. Individuals and legal hagesin services billed to candidates regarding election expenses exceeding \$ 10,000 in the same Court sent a brief relation of these actions
4. Within six months after the election, the Court of Auditors issued in exercise of the audit function, a preliminary report on the regularity of the electoral accounts, which will be notified to the respective candidates and communicated to the General Council.

To produce this preliminary report, the Court of Auditors may request a clarification applications and documents it deems appropriate.

Nominations, within fifteen days, can formulate the allegations • the appropriate.

The Tribunal will issue the final audit report within a month. If you notice a lack of justification in spending, accounting irregularities or violations of the restrictions imposed in terms of revenue and expenditure election no award or order the reduction in state funding for the bid.

If warned violations of the obligations of candidates and, where appropriate, the political parties in the matter of funding, the Court of Auditors initiate the procedure laid down in Article 39.

Apply to candidates electoral offenses and sanctions provided for in Articles 37 and 38, to the extent that they affect obligations under this Act. The offenses referred to in paragraph f) of Article 37 also extend to other violations of the obligations of qualified candidates this Act, and shall be sanctioned in accordance with paragraph 3 of Article 38 .

If more warning signs of behaviour constitute a crime, notify the Public Prosecutor.

5. The Court of Auditors shall send within three days of the final audit report to the General Council and the Government.
6. The Government, according to the report of the Court of Auditors, within one month from the date of receipt, shall order the payment of subsidies to candidates.

If the preliminary audit report of the Court of Auditors warns indications of irregularities and if the affected parties or candidates not allegations, the Government shall order, within one

month of receipt, payment subsidies to candidates, according to the preliminary report said the Court of Auditors and without prejudice to the final report as appropriate. The adjusted amounts received in his case, according to the corresponding final report.

Transitional provisions

First. Party registration in the Register of political parties

The existing political parties in the Principality at the time of the entry into force of this Act the way it -qualsevulla jurídica- have a period of one year to apply for registration in the Register of political parties, after be adjusted, where appropriate, their statutes to this law.

Meanwhile, and until there is, in your case, your registration is refused or is definitely there will be the application chapters third, fourth and fifth of this Act.

Elapsed without prior application for registration, the political party will lose its name and cease to be so for the purposes of this Act.

In any case, associations and, in general, groups of people, or not registered in the register of associations that arise in the elections there will be applicable to the extent appropriate chapters second, third, fourth and fifth of this Act.

Second. Public financing

Public subsidies of representation and electoral provisions of Articles 32 and 46 included in the General Budget.

Third. Forms and instructions on accounting of political parties

The Court of Auditors shall adopt, within six months from the entry into force of this Act, models, criteria and guidelines on accounting of political parties referred to in Article 34.

Derogatory

Act are repealed qualified electoral funding and Law 5/2005 of 21 February, described the modification of Article 1 and Article 11 of Law qualified electoral funding.

Final Disposition

First. Amendment of Criminal Code

1. Amending Article 38.1 of the Criminal Code, introducing a new third paragraph, which reads as follows:

"In the major crimes court impose the additional penalty of confiscation of eligibility, the duration of the sentence."

2. Amending the penalty provided in the first paragraph of Article 380 of the Criminal Code, which reads as follows:

"With imprisonment of three months to three years."

3. Amending the penalty provided for in the second paragraph of Article 380 of the Criminal Code, which reads as follows:

"With imprisonment of up to two years."

4. Amending the penalty provided in the first paragraph of Article 381 of the Criminal Code, which reads as follows:

"With imprisonment of two to four years."

5. Amending the penalty provided for in the second paragraph of Article 381 of the Criminal Code, which reads as follows:

"With imprisonment of up to three years."

6. Amending Article 383.1 of the Criminal Code, which reads as follows:

"1. The magistrate or magistrate who, with their own benefit or a third party, ask or receive, personally or through a representative, accept or offer any improper advantage or promise to perform or omit an act of his own position should be punished by imprisonment of three months to three years and banned from public office for a minimum period of six years. "

7. change the penalties laid down in Article 385 of the Criminal Code, is amended with the following text:

"With imprisonment of up to one year in the case of Article 383 and imprisonment up to two years, in the case of Article 384."

8. Amending Article 387 of the Criminal Code, which reads as follows:

“Article 387. Illegal financing of political parties

1. Who receives funding for a political party or a candidate for election duties and seriously breach the conditions imposed by the law of qualified political parties and electoral financing shall be punished with imprisonment of three months to three years and a fine to triple the amount received.

2. Who made donations to a political party or an electoral candidacy seriously breach the limits and conditions imposed by the law of qualified political parties and electoral financing shall be punished with imprisonment of three months to three years and a fine up to three times the amount given.

3. The general manager of a political party that had at its disposal assets, funds or asset undeclared, both in Catalonia and outside of it, the acquisition of which has not been properly justified under Legal current financing arrangements, or accounting formulated and presented to the control of the Court of Auditors, shall be punished with imprisonment of three months to three years and fined up to three times the value.

4. This offense is punished even when the assets, funds and assets have not declared a holder outside the formal political party, provided they could prove that these assets, funds or assets were available to the party or the people same as they were in managerial or executive positions.

5. goods, funds, and assets not declared to be considered an instrument of crime for the purposes of Article 70. "

Second. Changing the law of the Court of Auditors

1. A new paragraph is added to the first paragraph of Article 1 of the Law of the Court of Auditors:

"It also corresponds to the Court of Auditors to audit the financial economic activity of political parties registered in the register of political parties and entities related to or dependent on them, the electoral coalitions and electoral candidates."

2. It gives a new wording in the letter a) of paragraph 1 of Article 2 of the Law on the Court of Auditors:

"A) To control the economic and financial activity of the public administration, political parties and entities related to or dependent on them, the electoral coalitions and electoral candidates, ensuring that conform to the regulations law. "

3. It adds a letter h) in paragraph 1 of Article 2 of the Law of the Court of Auditors, the following wording:

"H) To control the annual accounts of political parties and representatives of the groups, in the terms established by law qualified political parties and campaign finance."

4. Section 3 was added to Article 2 of the Law on the Court of Auditors, the following wording:

"3. Sanctioning authority

Initiate, process and resolve disciplinary proceedings to political parties, candidates and electoral groups of representatives in the application of sanctions provided for in the Act of qualified political parties and campaign finance. "

5. It gives a new wording in paragraph 1 of Article 3 of the Law on the Court of Auditors:

"1. The Court of Auditors fulfills its role by preparing reports, studies and reports which, once approved by the Board along with the allegations and justifications submitted audited entities and proposed recommendations to improve management must be exposed as part of a report that the Court shall submit annually to the General Council. "

6. It adds a f) in paragraph 2 of Article 3 of the Law Court of Auditors:

"F) The audit of the accounts and financial economic activity of political parties, coalitions and, where appropriate, election of candidates."

7. Amending Section 4 of Article 3 of the Law on the Court of Auditors, which reads as follows:

"4. The Court of Auditors shall prepare an annual audit of the financial report of each political party and representatives of groups that receive public subsidies under the terms of the provisions of Law qualified political parties and election finance; and audit report of expenditures and subsidies electoral candidates in each election, the terms of the fifth chapter has described the law of political parties and campaign finance. "

8. adds a letter g) in paragraph 1 of Article 8 of the Law on Audit, the following wording:

"G) election candidates, political parties and representatives of groups that receive public subsidies."

9. added letter h) in paragraph 1 of Article 8 of the Law Court of Auditors:

"H) The political parties or coalitions and electoral candidates."

10. The letter g) of paragraph 1 of Article 8 of the Law on the Court of Auditors occurs as a number and a letter).

Third. Registration of political parties

1. The Government will draw up regulations that are required for the application of the rules governing the registration of political parties established by this Act.

2. Regulation of the Register of Associations shall apply to supplementary registration of parties in everything that is compatible.

Fourth. Enabling Act in the budget amounts to update according to the CPI

The Budget Act may be updated according to the CPI annual amounts provided in this Act to Articles 26, 32, 38, 44 and 46.

Fifth. Character qualified law

This Act, except for the final disposal second character is qualified law, under Article 40 of the Constitution in relation to Article 26.

Sixth. Entry into force

This Act shall come into force on the day following its publication in the Official Gazette of the Principality of Andorra.

Casa de la Vall, 18 September 2014 Matthew Vincent Zamora Receiver General

We princes sanction and promulgate it and order its publication in the Official Gazette of the Principality of Andorra.

Joan Enric Vives Sicilia
Bishop of Urgell

François Hollande
President of the French Republic