



Political Parties, Elections and Referendums Act 2000

2000 CHAPTER 41

PART VII

REFERENDUMS

CHAPTER II

FINANCIAL CONTROLS

Returns

121 Auditor's report on return.

- (1) Where during any referendum period the referendum expenses incurred by or on behalf of a permitted participant exceed £250,000, a report must be prepared by a qualified auditor on the return prepared under section 120 in respect of those expenses.
- (2) The following provisions, namely—
 - (a) section 43(6) and (7), and
 - (b) section 44,

shall apply in relation to the appointment of an auditor to prepare a report under subsection (1) or (as the case may be) an auditor so appointed as they apply in relation to the appointment of an auditor to carry out an audit under section 43 or (as the case may be) an auditor so appointed.

Modifications etc. (not altering text)

- C1** S. 121 applied (23.7.2004) by [The Regional Assembly and Local Government Referendums Order 2004 \(S.I. 2004/1962\)](#), art. 7(2), [Sch. 3 Pt. 2](#)

Status: Point in time view as at 16/02/2001. This version of this provision has been superseded.

Changes to legislation: Political Parties, Elections and Referendums Act 2000, Section 121 is up to date with all changes known to be in force on or before 01 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

Commencement Information

- II** S. 121 wholly in force at 16.2.2001; s. 121 not in force at Royal Assent, see s. 163(2); s. 121 in force at 16.2.2001 by [S.I. 2001/222](#), [art. 2](#), [Sch. 1 Pt. I](#) (subject to transitional provisions in [Sch. 1 Pt. II](#))

Status:

Point in time view as at 16/02/2001. This version of this provision has been superseded.

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