Section 1
Political parties and accountability
Establishment, constitution, transparency

§ 1. (Constitutional provision) (1) The existence and diversity of political parties are key elements of the Republic of Austria's democratic order (Art. 1 of the Federal Constitutional Law, Federal Law Gazette No. 1/1930).

(2) A political party is a permanently organised association which, through common activities, aims at comprehensively influencing the national decision-making process, in particular by participating in elections for general representative bodies and the European Parliament, and whose constitution has been deposited with the Federal Ministry of the Interior.

(3) Political parties may be freely established, unless the Federal Constitutional Law provides otherwise. Their activities shall not be subject to any restrictions by particular legal provisions.

(4) The political parties shall resolve on their constitutions, which they shall deposit with the Federal Ministry of the Interior. The political party shall obtain legal personality upon deposit of the constitution. The constitutions shall be published by the political parties on the Internet in an appropriate manner. The constitutions shall, in particular, contain details of

1. the executive bodies or officers of the party and their power of representation, with a manager or managing body, a members’ meeting and a supervisor or supervisory body having to be provided for in any event,
2. the rights and obligations of the members,
3. the structure of the party,
4. provisions on the voluntary dissolution of the political party.

(5) Political parties can notify the Federal Ministry of the Interior of their voluntary dissolution.

(6) The Court of Audit can, by federal legislation, be delegated the duty

1. to accept statements of accounts of political parties and campaigning parties that are not political parties and the related audit opinions, audit and publish them, appoint auditors for the audit of the statements of accounts and publish the amounts for the support of parties, campaign expenses and donations that were changed due to inflation adjustment,
2. to require legal entities under its supervision to disclose legal transactions with political parties or with undertakings in which a political party or an affiliated organisation or branch of a party that has its own legal personality or a campaigning party that is not a political party holds an interest and to publish such information on its website,
3. to take possession of donations that political parties or campaigning parties that are not political parties or members of parliament or candidates who stood for elections on a list of candidates submitted by a political party received improperly, keep them in safe custody, list them in the report on its activities and forward them to institutions serving charitable or scientific purposes, and
4. to submit the documents to the competent authority in the event of suspected violations by political parties or campaigning parties that are not political parties or affiliated organisations or branches of a party with their own legal personality or of suspected violations by a member of parliament or candidate who stood for elections on a list of candidates submitted by a political party of accountability obligations or prohibitions against the acceptance of donations or restrictions on campaign expenses.

Definitions

§ 2. The following terms shall have the meaning as defined in the following:

1. “political party”: any party as defined in § 1,
2. “campaigning party”: a group of voters participating in the election campaign for a general representative body or the European Parliament under a distinctive party name and by drawing up a party list,
3. “affiliated organisation”: an organisation having its own legal personality that is separate from the political party (including its branches as referred to in § 5 para 1) and that supports that political party or participates in the decision-making process of that political party, in particular by delegating members to executive bodies, or in whose decision-making process that political party participates, in particular by delegating members to executive bodies, if that kind of cooperation between the political party and the organisation has been stipulated in the legal bases of the organisation or in the constitution of the political party. Parliamentary groups as referred to in § 1 of the Parliamentary Groups Funding Act 1985 (Klubfinanzierungsgesetz 1985), Federal Law Gazette No. 156, and legal entities as referred to in § 1 para 2 of the Journalism Subsidies Act 1984 (Publizistikförderungsgesetz 1984), Federal Law Gazette No. 369, as well as provincial parliamentary groups and one educational institution per party that is supported by the relevant province, shall not be deemed affiliated organisations as defined by this Act.

4. “campaign expenses”: the expenses incurred by a political party or a campaigning party that is not a political party specifically for the election campaign for a general representative body or the European Parliament from the qualifying date for the election to the day of the election.

5. “donation”: any payment, benefit in kind or living subsidy that natural or legal persons grant to
a. a political party, or
b. a campaigning party that is not a political party, or
c. a branch of a political party with its own legal personality, or
d. an affiliated organisation, with the exception of those referred to in § 4a para 2 subpara 3 of the Personal Income Tax Act 1988 (Einkommensteuergesetz 1988), Federal Law Gazette No. 400, and of institutions serving the support of grassroots sport, or
e. members of parliament who stood for elections on a list of candidates submitted by a political party, or
f. candidates who stood for elections on a list of candidates submitted by a political party, without corresponding consideration. The following shall not be deemed donations: membership fees, contributions by the members of parliament and officials belonging to the relevant party, subsidies from professional associations and trade associations and other bodies representing the interests of its members with voluntary membership as referred to in Article II para 1 of the federal act promulgated in Federal Law Gazette No. 391/1975 to the groups represented in their executive bodies as well as subsidies from statutory professional bodies representing the interests of their members to groups represented in their executive bodies,

6. “sponsorship”: any payment, benefit in kind or living subsidy by a natural or legal person to
a. a political party, or
b. a campaigning party that is not a political party, or
c. a branch of a political party with its own legal personality, or
d. an affiliated organisation with the exception of those referred to in § 4a para 2 subpara 3 of the Personal Income Tax Act 1988 (Einkommensteuergesetz 1988), Federal Law Gazette No. 400, and of institutions serving the support of grassroots sport, or
e. a member of parliament who stood for elections on a list of candidates submitted by a political party, or
f. a candidate who stood for elections on a list of candidates submitted by a political party, with the aim to promote the natural or legal person’s name, appearance, activities or services by hiring stands, in particular at events of the persons or organisations referred to in a. to f., or using the logo or company name, in particular on invitation cards, notices of events or in the context of events; publications in media shall not be deemed sponsorship,

7. “advertisement”: a publication, initiated in return for payment, benefits in kind or living subsidies, in media whose owner is a political party.

Section 2
Amount and allocation of subsidies, restriction on campaign expenses

Financial support of parties

§ 3. (Constitutional provision) Each year the federation, the provinces and the municipalities can grant subsidies to political parties for their activities in participating in the formation of political will in
the federation, the provinces and the municipalities. For that purpose, political parties represented in a
general representative body may be granted a total of at least 3.10 euros but at most 11 euros per person
eligible to vote in elections for the relevant general representative body. The provinces can regulate their
subsidies within double the lower and upper limits in order to also ensure participation in the formation of
political will at the district and municipal levels. To determine the number of persons eligible to vote, the
persons eligible to vote in the last election for the general representative body shall be relevant. Subsidies
granted to political parties and campaigning parties exceeding the above amounts to pay campaign costs
in elections for general representative bodies shall not be permitted. Subsidies by the federation for
political parties shall be regulated in separate federal legislation.

**Restriction on campaign expenses**

§ 4. (1) Every political party may expend a maximum of 7 million euros for election campaigning
between the qualifying date for the election and the day of the election for a general representative body
or the European Parliament. If the same list of candidates is supported by two or more political parties,
the maximum amount shall apply to the aggregated expenses of those parties. The maximum amount shall
also include the expenses of individual candidates who stood for the election on a list of candidates
submitted by the political party, but expenses of a candidate for election campaigning adjusted to his or
her personal campaign of up to an amount of 15,000 euros shall not be taken into account.

(2) Expenses for election campaigning shall, in particular, include:
1. outdoor advertising, in particular posters,
2. bulk mail and direct advertising,
3. folders,
4. election campaign gifts for distribution,
5. advertisements and advertising in print media, radio and audiovisual media,
6. cinema spots,
7. gross costs for party-owned media, to the extent they are disseminated in a higher circulation or
   larger number than in non-election campaign times,
8. costs of the online advertising presence,
9. costs of the communications, media, advertising, direct advertising, event, media placement, PR
   and similar agencies and call centres contracted for the election campaign,
10. additional personnel costs,
11. expenses of the political party for the candidates,
12. expenses of the political party for natural persons and groups of persons to support a candidate.

**Section 3**

**Accountability**

**Statement of accounts**

§ 5. (1) Every political party shall annually render public account of the type of its income and
expenses by way of a statement of accounts. This statement shall also include the branches of the political
party that do not have their own legal personality. The statement of accounts shall be divided into two
parts, the first part stating the income and expenses of the federal organisation and the second part stating
those of its territorial branches (provincial, district, municipal organisations), irrespective of whether or
not those branches have their own legal personality or are themselves parties as defined in § 1. By way of
derogation from paras 4 and 5, the part of the statement about the district and municipal organisations
shall include a comparison of the total amount of income and expenses. The party organisation concerned
shall be responsible for preparing the relevant contents of the statement of accounts. To the extent a
political party as defined in § 1 has already been covered by a statement of accounts as a territorial branch
pursuant to the third sentence, its accountability shall be deemed fulfilled.

(1a) A list of the names of the territorial branches (provincial, district, municipal organisations) that
are covered in the second part of the statement of accounts shall be enclosed with the statement of
accounts.

(2) The statement of accounts shall be audited and signed (§ 8) by two auditors not working together
in a joint office (§ 9). The auditors shall be appointed for five years by the Court of Audit from among
five auditors proposed by the relevant political party. Reappointment immediately following the previous appointment shall not be permitted.

(3) Proof with regard to the restriction on campaign expenses (§ 4 para 1) shall be presented in a separate section in the statement of accounts referring to the election year. More extensive accountability regulated in provincial laws shall remain unaffected.

(4) The statement of accounts shall separately state at least the following types of income and revenue:

1. membership fees,
2. payments by affiliated organisations,
3. subsidies,
4. contributions by members of parliament and officials belonging to the relevant party,
5. revenue from commercial activities by the party itself,
6. revenue from shareholdings in undertakings,
7. income from other assets,
8. donations (with the exception of subparas 11 and 12),
9. revenue from events, the production and sale of publications as well as similar revenue resulting directly from party activities,
10. income from sponsorships and advertisements,
11. income in the form of staff supplied free of charge or without corresponding remuneration (living subsidies),
12. benefits in kind,
13. the taking out of loans,
14. other revenue and income, with revenue and income exceeding 5% of the relevant annual income to be stated separately.

(5) The statement of accounts shall separately state at least the following types of expenses:

1. personnel,
2. office expenses and purchases, with the exception of minor-value assets,
3. operating expenses for public relations activities, including press products,
4. events,
5. vehicle fleet,
6. other operating expenses for administration,
7. membership fees and international work,
8. legal, auditing and consultancy costs,
9. loan-related costs and repayments,
10. expenses for travel and trips,
11. payments to undertakings in which shares are held,
12. payments to affiliated organisations,
13. support of a candidate for the election of the Federal President,
14. other types of expenses, with expenses exceeding 5% of the relevant annual expenses to be stated separately.

(6) A list of undertakings in which the party and/or an affiliated organisation and/or a branch of the party with its own legal personality holds at least 5% direct shares or 10% indirect shares or voting rights shall be attached to the statement of accounts. For that purpose, affiliated organisations and branches of the party that have their own legal personality shall submit to the political party the required complete and correct details. To the extent such details have already been submitted to a higher-level territorial branch of a political party, the obligation to submit such details shall be deemed fulfilled. The Court of Audit shall communicate those undertakings that were disclosed to it to the legal entities under its supervision and request such legal entities to disclose to it, within one month, the total amount of the legal transactions made between the legal entities and each of the undertakings listed in the reporting period of the statement of accounts.

(7) Every political party shall submit the statement of accounts including lists of donations, sponsorships and advertisements and a list of the undertakings in which shares are held as referred to in para 6 to the Court of Audit by 30 September of the following year. For that purpose, affiliated organisations and branches of the party that have their own legal personality as well as members of
Donations

§ 6. (1) Every political party can accept donations (§ 2 subpara 5) in accordance with the following provisions.

(2) In an annex to the statement of accounts (§ 5), every political party shall separately state donations as follows:

1. donations to the political party and to its branches that do not have their own legal personality,
2. donations to affiliated organisations with the exception of those referred to in § 4a para 2 subpara 3 of the Personal Income Tax Act 1988 (Einkommensteuergesetz 1988), Federal Law Gazette No. 400, and to institutions serving the support of grassroots sport, and to branches of the party with their own legal personality,
3. donations to members of parliament and candidates who stood for elections on a list of candidates submitted by the political party.

(3) The annex shall be structured as follows:

1. total amount of donations received from natural persons not falling within subpara 2,
2. total amount of donations received from natural and legal persons registered in the companies register,
3. total amount of donations received from associations not falling within subpara 4, and
4. total amount of donations received from professional associations and trade associations based on voluntary membership, from institutions, foundations or funds.

This shall not apply to donations to organisations pursuant to para 2 subparas 1 and 2 at the municipal level and to members of parliament and candidates pursuant to para 2 subpara 3.

(4) Donations whose total amount exceeds the amount of 3,500 euros in a calendar year (accounting year), including the name and address of the donor, shall be stated. Donations to federal, provincial and district organisations shall be aggregated.

(5) Donations exceeding the amount of 50,000 euros in an individual case shall be immediately reported to the Court of Audit. The Court of Audit shall immediately publish the donations, including the name and address of the donor, on its website.

(6) Political parties shall not accept donations from:

1. parliamentary groups as referred to in the Parliamentary Groups Funding Act 1985 (Klubfinanzierungsgesetz 1985), Federal Law Gazette No. 156, and provincial parliamentary groups,
2. legal entities as referred to in § 1 para 2 of the Journalism Subsidies Act 1984 (Publizistikförderungsgesetz 1984), Federal Law Gazette No. 369, and educational institutions of the parties subsidised by provinces,
3. bodies corporate under public law,
4. not-for-profit institutions as referred to in § 4a para 2 subparas 1 to 3 of the Personal Income Tax Act 1988 (Einkommensteuergesetz 1988), Federal Law Gazette No. 400, and institutions serving the support of grassroots sport,
5. undertakings and institutions in which the public sector holds a share of at least 25%,
6. foreign natural or legal persons if the donation exceeds the amount of 2,500 euros,
7. natural or legal persons if the donation is in cash and exceeds the amount of 2,500 euros,
8. anonymous donations if the donation amounts to more than 1,000 euros in an individual case,
9. natural or legal persons who noticeably want to forward a donation by an unnamed third party if the donation amounts to more than 1,000 euros,
10. natural or legal persons who want to grant to the party a donation, noticeably in expectation of or in return for a certain commercial or legal advantage, and
11. third parties who want to solicit donations for a party in return for remuneration to be paid by that party.
7. The party shall forward impermissible donations pursuant to para 6 to the Court of Audit immediately, but no later than at the time when the statement of accounts is submitted for the relevant year. The Court of Audit shall keep in safe custody the amounts received in a separate account and, in addition, list them in the report on its activities (Art. 126d para 1 of the Federal Constitutional Law).

8. The Court of Audit shall forward the amounts received within a calendar year pursuant to para 7 to institutions serving charitable or scientific purposes at the beginning of the following calendar year.

9. Paras 3 to 8 shall be applied mutatis mutandis to all branches of a party, to members of parliament and candidates who stood for elections on a list of candidates submitted by a political party, and to affiliated organisations with the exception of those referred to in § 4a para 2 subpara 3 of the Personal Income Tax Act 1988 (Einkommensteuergesetz 1988), Federal Law Gazette No. 400, as well as to institutions serving the support of grassroots sport.

10. (Constitutional provision) By way of derogation from paras 2 to 7, stricter provisions can be enacted by provincial legislation.

Sponsorships and advertisements
§ 7. (1) In an annex to the statement of accounts (§ 5), every political party shall state income from sponsorships (§ 2 subpara 6) whose total amount exceeds the amount of 12,000 euros in a calendar year (accounting year), including the name and address of the sponsor. Sponsorships for federal, provincial and district organisations shall be aggregated.

(2) Every political party shall also state income from advertisements (§ 2 subpara 7) to the extent such income exceeds the amount of 3,500 euros in an individual case, including the name and address of the advertiser.

(3) The obligation to state income from sponsorships (§ 2 subpara 6) and advertisements (§ 2 para 7) shall also apply to all branches of a party, to members of parliament and candidates who stood for elections on a list of candidates submitted by the political party, and to affiliated organisations with the exception of those referred to in § 4a para 2 subpara 3 of the Personal Income Tax Act 1988 (Einkommensteuergesetz 1988), Federal Law Gazette No. 400, as well as to institutions serving the support of grassroots sport.

(4) (Constitutional provision) By way of derogation from paras 1 to 3, stricter provisions can be enacted by provincial legislation.

Section 4
Supervision of accountability
Auditing and supervision
§ 8. (1) The audit of the statements of account shall extend to whether the provisions of this Federal Act have been complied with. The audit shall be set out in a manner so that mathematical errors and violations of this Act can be recognised if the audit is carried out conscientiously.

(2) The auditor can demand from the executive bodies or officers or from persons authorised by them all clarifications and verifications required for diligently fulfilling his or her auditing obligation. The auditor shall also be allowed to audit the documentation used for preparing the statement of accounts, the books and paperwork, as well as the cash on hand and the assets.

(3) The result of the audit shall be recorded in a written audit report, which shall be submitted to the executive bodies or officers of the party.

(4) If no objections are to be raised after the final result of the audit, the auditor shall confirm by an audit opinion that after the dutiful audit on the basis of the books of the political party and the clarifications and verifications provided by the executive bodies or officers or the persons authorised to represent the party, the statement of account, to the extent audited, conforms to the provisions of this Act. If objections are to be raised, the auditor shall refuse to give a confirmation in its audit opinion or shall qualify the audit opinion.

(5) The audit opinion shall be attached to the statement of accounts. The statement of accounts shall be submitted to the Court of Audit.
Incompatibility of auditors

§ 9. (1) An auditor shall not be the auditor if there are reasons to suspect, in particular relationships of a business, financial or personal nature, that he or she is biased.

(2) An auditor shall be excluded from acting as the auditor if the auditor
1. exercises an office or a function in the party or for the party, or has done so within the past three years,
2. has assisted in keeping the accounts or preparing the statement of accounts to be audited beyond the auditing activities,
3. is the statutory representative, a member of the supervisory board or shareholder of a legal person or a partnership, an employee of a natural or legal person or a partnership if the natural or legal person, the partnership or one of its shareholders is not permitted to be the auditor of the party for the reasons referred to in subpara 1 or 2.

(3) An auditing company shall be excluded from acting as the auditor if the company itself, one of its statutory representatives, a shareholder, an associated undertaking (§ 228 of the Business Code, Federal Law Gazette I No. 120/2005) or a person employed by it for the audit must not be the auditor pursuant to para 2.

(4) The auditors and the statutory representatives of an auditing company assisting in an audit shall be obligated to exercise their duties conscientiously and without bias and shall be subject to the duty of confidentiality.


Audit by the Court of Audit and sanctions

§ 10. (1) The statement of accounts to be prepared by a political party (§ 5) shall also be subject to the supervision of the Court of Audit.

(2) The Court of Audit shall verify the numerical correctness of the statement of accounts and its conformity with this Federal Act in accordance with the following paragraphs.

(3) If the Court of Audit determines that the statement of accounts meets the requirements (§ 5), the statement of accounts including the lists of donations, sponsorships and advertisements, and the list of undertakings in which shares are held as referred to in § 5 para 6, and the volume of the legal transactions entered into by such undertakings with institutions subject to the supervision of the Court of Audit in the reporting year shall be published, separated according to the individual parties and undertakings, on the website of the Court of Audit and the website of the political party.

(4) If the Court of Audit has specific indications that information contained in the statement of accounts of a political party is incorrect or incomplete, the Court of Audit shall grant the political party concerned the opportunity to comment within a reasonable period. The Court of Audit can demand from the political party the confirmation of the correctness of its comment by its auditor.

(5) If the comment required pursuant to para 4 does not clarify the specific indications provided to the Court of Audit of the incorrectness and incompleteness of the statement of accounts, the Court of Audit shall instruct, at random, an auditor from a list submitted by the Chamber of Professional Accountants and Tax Advisers (Kammer der Wirtschaftstreuhänder), who has not been appointed auditor previously, to audit the statement of accounts (§ 5). § 9 shall apply to the auditor to be appointed in that manner with the proviso that the appointed auditor shall not exercise an office or a function in another party or for another party, or shall not have done so within the past three years. The political party shall allow the auditor appointed by the Court of Audit to have access to and inspect the documents and records required for the audit.

(6) If the statement of accounts gave incorrect or incomplete information and the political party or the auditor instructed by the Court of Audit was not able to correct or complete such information or if the party concerned let the period referred to in para 4 lapse unused, a monetary penalty shall be imposed depending on the severity of the offence, i.e. in the case of a violation of § 5 para 4 or 5 or § 7 in the amount of up to 30,000 euros, in the case of violations of § 5 para 6 of up to 100,000 euros. If the violation of § 5 para 6 or § 7 results from incorrect or incomplete information by an affiliated organisation or branch of the party with its own legal personality, such organisation or branch shall be requested to make a comment as referred to in para 4. If the affiliated organisation or the branch of the party with its own legal personality or the auditor instructed by the Court of Audit was not able to correct
or complete the incorrect or incomplete information or if the period granted pursuant to para 4 has lapsed unused, a monetary penalty of up to 30,000 euros or 100,000 euros, respectively, shall be imposed on the affiliated organisation or the branch of the party with its own legal personality.

(7) If a political party has not stated donations in violation of § 6 para 4 or has not reported donations contrary to § 6 para 5 or has accepted donations in violation of § 6 para 6, a monetary penalty of up to three times the amount received, but at least in the amount received, shall be imposed on that political party, depending on the severity of the offence. If the violation results from incorrect or incomplete information by an affiliated organisation or branch of the party with its own legal personality, the monetary penalty shall be imposed on the affiliated organisation or the branch of the party with its own legal personality.

(8) In the event the maximum amount regulated in § 4 is exceeded by up to 25%, a monetary penalty in the amount of up to 10% of the excess amount shall be imposed. If the limit of 25% is exceeded, the monetary penalty shall be increased by up to 20% of this second excess amount.

Independent Political Parties Transparency Panel

§ 11. (1) (Constitutional provision) The Independent Political Parties Transparency Panel has been established to impose monetary penalties and fines pursuant to this Federal Act and shall reach its decisions on the basis of the documents submitted by the Court of Audit. In exercising their office, the members and substitute members of the Panel shall be independent and shall not be bound by any instructions.

(2) The Panel shall be based at the Federal Chancellery. The Panel shall consist of three members, i.e. the chairperson, a deputy chairperson and one further member, as well as three substitute members. All members and substitute members shall exercise their activities as a part-time position. The only persons who can be appointed members or substitute members are those who

1. have completed a law degree course or any degree course of law or political science, and
2. have at least ten years of work experience,
3. have comprehensive knowledge of the Austrian political party system, and
4. offer every guarantee of independence and, due to their previous activities in the fields of economy, science or education, are of recognised competence.

(3) The following shall not be appointed members or substitute members:

1. members of the Federal Government, state secretaries, members of a provincial government, members of the National Council, the Federal Council or of another general representative body or the European Parliament, as well as persons who are employees of a political party or have a position in a federal or provincial organisation of a political party, persons who are employees of a political group in a general representative body or have been assigned to work for such a group, parliamentary staff members within the meaning of the Parliamentary Staff Act (Parlamentsmitarbeitergesetz) as well as members of the Ombudsman Board and the President of the Court of Audit,
2. persons who are employees of legal entities working in civic education in relation to the political parties as referred to in § 1 of the Journalism Subsidies Act 1984 (Publizistikförderungsgesetz 1984), Federal Law Gazette No. 369,
3. persons working for the office of a federal minister or the office of a state secretary or another federal or provincial executive body or officer as referred to in § 5, § 6 or § 8 para 1 of the Emolument Act (Bezügegesetz), Federal Law Gazette No. 273/1972, as well as
4. persons who have exercised any of the activities and functions listed in subparas 1 to 3 within the previous year.

(4) For the duration of their term of office, the members shall not exercise any activity that could cast doubt on the independent exercise of their position or give rise to the presumption of bias or that could prevent them from fulfilling their official tasks or put substantial official interests at risk.

(5) The members shall be appointed by the Federal President upon the proposal of the Federal Government for a term of five years. For each member, a substitute member shall be appointed who shall replace the member if the member is incapacitated. Reappointment shall be permissible. In respect of each member and his or her substitute member, the Federal Government shall be bound by a proposal for appointment consisting of three persons each, listed in alphabetical order, by

1. the President of the Constitutional Court,
2. the President of the Administrative Court,
3. the President of the Supreme Court of Justice.

(6) **Constitutional provision** The proposal of the Federal Government shall require the agreement of the Main Committee of the National Council.

(7) After expiry of their term, the previous members shall continue to manage matters until the constitutive meeting of the newly appointed members.

(8) The Panel shall decide by simple majority in the presence of all members. Abstentions shall not be permitted. The provisions of the General Administrative Procedure Act 1991 (Allgemeines Verwaltungsverfahrensgesetz 1991), Federal Law Gazette No. 51, the Administrative Penal Act 1991 (Verwaltungsstrafgesetz 1991), Federal Law Gazette No. 52, and the Administrative Enforcement Act 1991 (Verwaltungsvollstreckungsgesetz 1991), Federal Law Gazette No. 53, shall be applied to proceedings before the Panel. Decisions on monetary penalties shall be published on the website of the Panel and, together with the statement of accounts of the political party concerned, also on the website of the political party. The decisions of the Panel shall not be subject to being set aside or modified by way of administrative proceedings. Decisions by the Panel may be challenged before the Administrative Court.

(9) The members shall be entitled to reimbursement of reasonable travelling expenses and cash expenses, as well as to an attendance fee, which shall be determined by the Federal Government, taking into account the importance and the scope of the duties to be performed.

§ 12. (1) The Independent Political Parties Transparency Panel shall impose a monetary penalty on a political party by way of an administrative decision on the basis of a notification made by the Court of Audit.

(2) Any person who
1. does not state a donation contrary to § 6 para 4, or
2. accepts a donation and does not report such a donation contrary to § 6 para 5, or
3. accepts a donation contrary to § 6 para 7 and does not forward such a donation, or
4. breaks down a received donation into partial amounts to circumvent § 6 para 4, 5 or 6 subpara 9 and books such partial amounts to the accounts or has them booked to the accounts, commits an administrative offence and shall be punished with a fine of up to 20,000 euros.

(3) If a member of parliament or a candidate who stood for elections on a list of candidates submitted by a political party (§ 6 para 9) has not stated a donation in violation of § 6 para 4 or has accepted and not reported a donation contrary to § 6 para 5 or has accepted and not forwarded a donation in violation of § 6 para 7, the decision shall also order the forfeiture of a monetary amount corresponding to the amount of the relevant donation.

(4) A person who, as the authorised agent responsible for the conformity of the declarations made with the requirements in respect of accountability, intentionally provides incorrect information for the statement of accounts, commits an administrative offence and shall be punished with a fine of up to 10,000 euros.

(5) § 19 of the Administrative Penal Act (Verwaltungsstrafgesetz) shall be applied, according to which, in particular, the degree of fault shall be taken into account and the income and financial circumstances shall be considered. The amount of the donation shall also be taken into account.

**Section 5**

Application to other legal entities

Campaigning parties

§ 13. § 4 to § 12 shall apply mutatis mutandis to campaigning parties that are not political parties. Donations to and advertisements and sponsorship for individual candidates shall be stated in the statement of accounts of the campaigning party.
Section 6
Final provisions

Inflation adjustment rule

§ 14. (1) (Constitutional provision) From the year 2015, the amounts referred to in § 3 will reduce or increase to the extent to which the 2010 consumer price index published by Statistics Austria or the index of the previous year replacing it will have changed.

(2) From the year 2015, the amounts referred to in § 4 and § 6 paras 4 and 5 as well as para 6 subparas 6 to 9 will reduce or increase to the extent to which the 2010 consumer price index published by Statistics Austria or the index of the previous year replacing it will have changed; changes shall not be taken into account as long as they do not exceed 5% of that index figure and subsequently 5% of the index figure last relevant for inflation adjustment. When calculating the new amounts, amounts not exceeding 50 cents shall be rounded down to the nearest whole euro, and amounts exceeding 50 cents shall be rounded up to the nearest whole euro. The new amounts shall apply from the first day of the second month following publication of an index change by Statistics Austria. The Court of Audit shall promulgate the amounts changed due to inflation adjustment and the time at which the change becomes effective in Federal Law Gazette II.

Execution and application of other federal acts

§ 15. (1) With regard to § 1, § 3, § 6 para 10 and § 11 paras 1 and 6 and § 14 para 1 the Federal Government, with regard to all other provisions the Federal Chancellor, shall be entrusted with the execution of this Federal Act.

(2) To the extent this Federal Act refers to other federal acts, such federal acts shall be applied as amended from time to time.

(3) Any terms referring to persons used in this Federal Act shall apply to female and male persons alike.

Entry into force and transitional provisions

§ 16. (1) (Constitutional provision) Subject to the provisions of para 3, § 1, § 3, § 6 para 10 and § 11 paras 1 and 6 as well as § 14 para 1 shall enter into force as of 1 July 2012; at the same time, the Political Parties Act, Federal Law Gazette No. 404/1975, as amended by the federal act promulgated in Federal Law Gazette I No. 111/2010, with the exception of its § 4, shall cease to have effect. To the extent this is required to comply with § 3, statutory provisions of the provinces shall be amended by no later than the expiry of 31 December 2012.

(2) § 2, § 4, § 6 paras 1 to 9, § 9, § 10 paras 7 and 8, § 11 paras 2 to 5 and 7 to 9, § 12, § 13 and § 15 shall enter into force as of 1 July 2012. § 6 para 4 shall be applied in 2012 with the proviso that only the second half of 2012 shall be deemed a calendar year. § 7 shall apply in 2012 with the proviso that income from sponsorships and advertisements shall be stated only if the underlying agreements have been made after 1 July 2012. § 5, § 8 and § 10 paras 1 to 6 shall enter into force as of 1 January 2013. At that time, § 4 of the Political Parties Act, Federal Law Gazette No. 404/1975, as amended by the federal act promulgated in Federal Law Gazette I No. 111/2010, shall cease to have effect.

(3) (Constitutional provision) § 1 para 4 second sentence shall enter into force as of 1 July 2013.

(4) The provisions of § 2 to § 12 shall be applicable only to political parties that have deposited their constitutions since 1 January 2000 or, since 1 January 2000, have stood for elections for a general representative body or the European Parliament.