

Re-use of advertising material produced and used during a previous election

Reference: Act respecting elections (ss. 206.34, 206.35, 206.38, 206.39 and 206.44)

PURPOSE

The purpose of this directive is to specify to the authorized candidate how to record the cost of advertising material produced and used in a given election and reused in a subsequent election. It also stipulates the identification that must appear on this material.

COST OF THE MATERIAL AND OBLIGATORY INVOICE

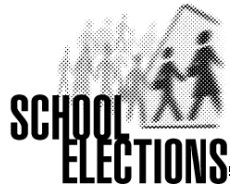
The evaluation of the cost of the advertising material reused must be made according to the "replacement cost" method. "Replacement cost" refers to the cost of producing this material if it had been produced at the time it was re-used.

This method necessarily leads to an estimated value which may be based mainly on the evaluation made by a supplier of similar goods of the of the actual production cost. This latter amount is then divided by the number of elections in which this material was used.

For the purposes of the return of election expenses, the authorized candidate will supply an invoice that comprises the following details:

- ◆ the date of the sale;
- ◆ the quantity sold;
- ◆ the description of the advertising material;
- ◆ "THE REPLACEMENT COST" per item at the time of the sale of the material and the total replacement cost;
- ◆ the date(s) of the previous election(s) in which this material was used;
- ◆ the net cost, namely the total replacement cost divided by 2, if it involves the second use, or by 3 if it involves the third use.

The expense will have to be included in the return of election expenses and the authorized candidate will have to, as for every other election expense, pay the net cost by means of a cheque drawn on his election fund.



Directive D-S-8

IDENTIFICATION OF THE ADVERTISING MATERIAL

When the advertising material produced during a previous election is reused, the identification of this material must comply with the requirements of the Act, namely: the name of the printer or manufacturer as well as the following phrase: authorized by "name of the candidate".