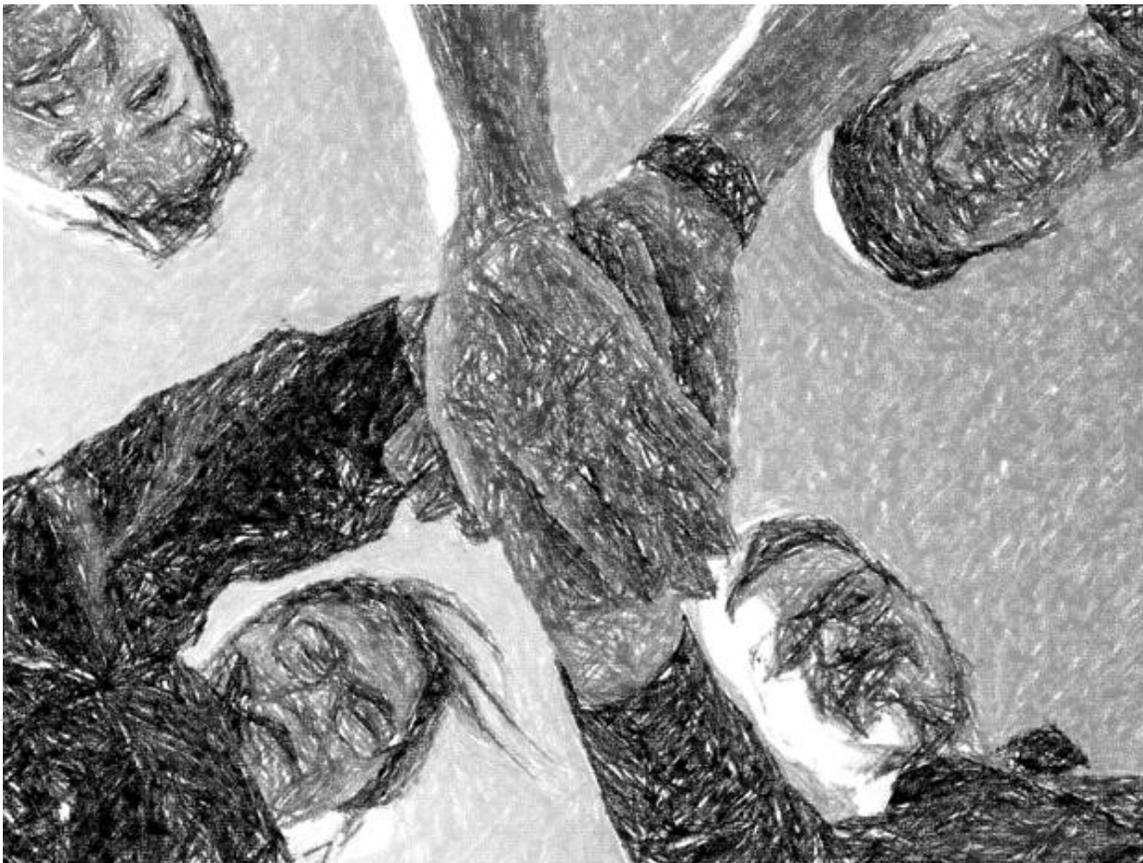




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Nunavunmi Niguaknik
Elections Nunavut
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Guide for Financial Agents To Elect Members of the Nunavut Legislative Assembly



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Contact Elections Nunavut for information in any of Nunavut's official languages.



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Introduction

This Guide is a summary of parts of the *Nunavut Elections Act*—the laws to elect Members of the Legislative Assembly. Financial Agents must use and follow this Guide, but it does not replace the laws.

The Guide has the following information:

- Who can and cannot be a financial agent.
- What financial agent must do, when and how to do it.
- How to prepare the campaign financial return.

The Guide has information about general elections and by-elections. Most of the laws are the same for both. The Guide clearly shows where the laws are different for a by-election.

Elections Nunavut has other information that financial agents may find useful:

- Guide for Candidates
- Guide to Manage a Campaign
- Guide to the Nunavut Elections Act
- Constituency Maps
- Nunavut Elections Act

Contact Elections Nunavut for copies of these documents, in any of Nunavut's Official languages.

Recap from 2021 General Election

The Following amendments were made to the *Nunavut Elections Act* for candidates and voters in the 2021 General Election.

Local Time to be used on Election Day

The polls will now be open on Election Day from 9 am to 7 pm local time in every community.

Introduction of a Future Voters List

16 and 17 year-olds can now register to vote (they will still have to wait until they turn 18 to vote).

Rules for Members of Municipal Council who want to run

Mayors or councillors who wish to become a candidate in an MLA election must take leave from their position on council.

Expand Emergency Voting

The use of emergency voting (telephone voting) has been expanded to allow for those who are unable to vote on Election Day because of an unexpected absence.

Elimination of Proxy Voting

By expanding emergency voting, anyone who may have voted by proxy can now vote by emergency voting. Proxy voting will no longer be available.

Deadline for Special mail-in ballot applications

To ensure ballots can be processed, delivered, and returned on time, the deadline for applying for a mail-in ballot is 7 days before Election Day.

Exception for Audit Requirement

Audits will not be required if the candidate received less than \$500 in contributions and spent less than \$500 on their campaign.

Limit on total amount of Anonymous Contributions

A Financial Agent cannot accept more than \$2,500 in total anonymous contributions.

Clarify when an account needs to be opened by the Financial Agent

A Financial Agent must open an account before receiving contributions, and no later than 21 days before Election Day.

What's New for the 2025 Territorial Elections

Residency

A person does not lose residency status if they move for temporary employment, or for the purpose of medical treatment/care facility, whether inside or outside Nunavut.

Prisoners confined to a penal or correctional institution, can select a place of residence whether inside or outside Nunavut.

Declaration of Candidacy

The declaration of candidacy can be filed at any Returning Office location that is designated by the Chief Electoral Officer.

Information to candidates

Three days before Election Day, the returning officer shall provide a list of early voters to candidates.

Constituency Boundaries

Eight Constituency Boundaries have been amended, the new lines affect these following communities:

- Iqaluit
- Igloolik
- Arviat

Maps can be found on the Elections Nunavut website.

The new boundary maps are effective September 22, 2025

Privacy and the Voters List

Elections Nunavut takes the privacy and security of voter information seriously.

All candidates in the General Election who request a voters list within the prescribed time will receive a copy of the voters list for their constituency. The candidate will be required to sign a privacy policy form indicating that they will use the voters list only during the election period.

After the election, the candidate is legally responsible for destroying the voters list or returning the voters list to the Returning Officer. Paper and electronic copies must be destroyed.

The Election Period

The election period starts 35 days before Election Day and ends on Election Day.

The post-election period is 60 days after Election Day.

In a general election, the pre-election period starts 90 days before the writ is issued and ends when the CEO issues the writ.

In a by-election, the pre-election period starts when the date of the election is announced and ends when the CEO issues the writ.

Candidates and Financial Agents must meet strict deadlines during the election and post-election period.

Election period calendar

Important Dates	What happens on that day
June 24	Pre-election period starts.
September 22	Chief Electoral Officer sends the writ to each returning officer (RO). Each RO posts it in their office.
	First day a person can file a declaration of candidacy.
	First day a person can apply for a special mail-in ballot.
September 23	Elections Nunavut sends a Voter Information Card (VIC) to every voter on the voters list.
September 26	Deadline to file a declaration of candidacy, 2 pm local time.
	Deadline to withdraw declaration of candidacy, 5 pm local time.
October 13	First day that a voter can vote at the returning office from 12 to 7 pm local time.
October 20	Mobile Poll in all communities from 9 to 11:30 am local time.
	Advance vote from 12 to 7 pm local time.
October 23	Last day that a voter can vote at the returning office from 12 to 7 pm local time.
October 27 Election Day	Elections Nunavut must receive Special ballots by 5 pm local time.

Post election period calendar

Important Dates	What happens on that day
10 days after Election Day	Candidates must remove all campaign materials.
After Election Day	Candidates and financial agents must complete and file the campaign financial return within 60 days.
	Candidates must destroy all copies of the voters list that they received or return them to the Returning Office.

Financial Agent

The financial agent is the person that a candidate appoints to manage all the campaign's financial and reporting needs, under the *Nunavut Elections Act*. Each candidate is required to have a financial agent. The financial agent must be a Nunavut resident.

All contributions belong to the campaign. The financial agent is responsible for all campaign contributions and expenses.

The financial agent information is included in the declaration of candidacy, this information becomes a public document once the returning officer accepts the declaration of candidacy.

Elections Nunavut hosts weekly calls during the election period, participation is encouraged.

The financial agent receives a package from Elections Nunavut that includes:

- Guide for Financial Agents.
- Campaign Financial Return, long form, short form and instructions.
- Set up Campaign Account form.
- Report of Contributions from a Campaign Gathering form.
- Guide to the *Nunavut Elections Act*.
- Sign-off sheet to show you received the package.

Once you receive the package, you deal only with Elections Nunavut in Rankin Inlet for all campaign issues and questions.

You cannot be a financial agent if you:

- Were a candidate or a financial agent in the last election and didn't file the campaign financial return on time.
- Employed by Elections Nunavut.
- Work for Elections Nunavut.
- A Government employee who did not obtain proper approval as per the *Public Service Act*.
- A business, unless it is an accounting business in Nunavut.
- Did not follow a compliance agreement from the last election.
- Have been convicted of an election offence anywhere in Canada in the last 5 years.

If the financial agent leaves their job

A financial agent may choose to leave their job for any reason, or the candidate may ask them to leave. The candidate is required to appoint a new financial agent immediately.

The candidate is responsible for ensuring that the financial related documents are transferred to the new financial agent.

Complete the notice to replace financial agent form and send it to your Returning Officer.

Campaign account

The financial agent must set up a campaign account before accepting any contributions. **The deadline for setting up the account, even if you do not receive any contributions, is 21 days before election day.**

If you need more time to set up the account, you must apply to the Chief Electoral Officer before this deadline.

You can use a bank if your community has one; or use the Northern Store or Co-op if your community does not have a bank.

Contact Elections Nunavut if your community does not have a place to set up an account.

Use the account only for the campaign, to deposit all campaign contributions and to pay all campaign expenses. The financial agent is the only one with signing authority for the account.

As soon as you set up the account, fill out the Elections Nunavut form 'Set up a Campaign Account' and send it to Elections Nunavut. This form is part of the financial agent package.

Campaign budget

A campaign budget can be a helpful tool. A budget helps you set priorities and not spend more money than the campaign raises through contributions.

The candidate, financial agent, and campaign manager can work together to create a budget.

For example:

- Buttons, signs, brochures, or posters? How many? What size?

- Does your constituency have more than one community? Do you need to travel there? How often? For how long?
- Do you need a campaign office?
- What ads do you plan to put on radio, TV, internet, or in newspapers?
- Do you plan to have a website? Or use social media platforms?

Talk regularly to the candidate and campaign manager as you plan and carry out the campaign. You may need to adjust the budget many times during the campaign. You may receive more or less contributions than you expected.

Contributions and expenses

A campaign contribution is money, goods, and/ or services that are donated to a campaign. Money contributions may be cash or a cheque. Goods and services contributions may include things such as office space, airline tickets, services to design and print a brochure, or food for a gathering.

Important rules about campaign contributions

Who can contribute: The financial agent can accept campaign contributions only from:

- Individuals that live in Nunavut.
- Companies that do business or work in Nunavut.
- Groups or associations that operate in Nunavut, must include a list of names and the amount that each person contributed.

Maximum contribution: Each person, business, or group can contribute a maximum of \$2500. They may contribute money, goods and services.

If someone contributes transportation or accommodation services, the maximum can be more than \$2500.

When/how to contribute: A person, business, or group can contribute. The campaign can accept contributions, under certain conditions:

- During the election period.
- If the candidate is an official candidate.
- If they give the contribution to the financial agent or someone the financial agent authorizes in writing. The candidate cannot directly accept any contributions.

Financial contributions: Can be 'named' or 'anonymous.' Any contribution over \$100 is required to be named. The financial agent records the name and address of the contributor. The financial agent must deposit all money into the campaign account.

The financial agent writes a tax receipt for the exact amount of each 'named' contribution—to the maximum of \$2500. The financial agent is the only person who can give out tax receipts.

A person, business, or group can give up to \$100 as an anonymous contribution. If the campaign receives an anonymous contribution worth more than \$100 the financial agent must give it back if they know where it came from. If they cannot return it, the financial agent must send it to the CEO.

The maximum amount of all anonymous contributions combined is \$2500.

Candidate's personal money: A candidate can spend up to \$30,000 of their own money.

If your campaign has enough contributions, the candidate can be reimbursed by the financial agent for expenses they paid for, including pre-election expenses.

The candidate gets a tax receipt for the actual amount they spend, up to the \$2500 maximum. This does not include any reimbursed expenses.

Campaign account: The financial agent sets up a campaign account and deposits all campaign contributions into the account. The money belongs to the campaign, not to the candidate or the financial agent. The financial agent cannot accept contributions until the campaign account is opened.

Goods and services—contributions and expenses: The financial agent uses the market value of any goods and services contributions to measure the contribution. The same amount is recorded as an expense.

Example: an airline provides one or more free tickets for the candidate to travel in the constituency during the campaign. The financial agent records the name of the airline and the value of the ticket as a contribution and as an expense.

Example: A local business donates printing services. The Financial agent records the name of the business and the market value of the services as a contribution and as an expense.

People often do volunteer work for a candidate's campaign. The financial agent does not count volunteer labour as a contribution. Unless a self-employed person does the kind of work for the campaign that they usually get paid for. The financial agent does not give any tax receipts for any goods or services contributions.

Tax receipts

The financial agent issues Elections Nunavut tax receipts for contributions made to an election campaign. People use tax receipts as a deduction on their income tax form.

Who gets a tax receipt: The financial agent gives a tax receipt to any person, business, or group that makes a financial (money) contribution. If they contribute more than \$100, the contributor is required to provide their name.

Do not give a tax receipt for a contribution of goods and/or services.

Amount: The tax receipt shows the name and address of the contributor, and the exact amount they contributed. The maximum amount is \$2,500.

Financial agent responsibilities: When the financial agent receives the tax receipts books from Elections Nunavut, they must sign a form confirming the serial numbers and swearing to use them properly.

The financial agent is the only person who can sign and give out tax receipts. You must use the Elections Nunavut tax receipt books.

The financial agent fills out the tax receipt and sends the top copy to the person, business, or group that made the contribution before the end of the post-election period (60 days after Election Day). The financial agent keeps the second copy of each receipt for the campaign files.

The third copy stays in the tax receipt book. The financial agent sends all tax receipt books used and unused to Elections Nunavut with the financial return.

The financial agent can ask Elections Nunavut for another book of tax receipts if:

- During the election period, you run out.
- During the post-election period, you need to accept more campaign contributions to pay expenses, and you already returned the tax receipt books.

Campaign expenses

Campaign expenses are everything that you buy for the campaign. They include any goods and services that are donated.

Campaign account: The financial agent or someone they authorize in writing, sign for and pay all campaign expenses from this account.

Keep receipts: The financial agent must keep receipts for every expense. You must attach an original receipt to the campaign financial return, for each expense.

Maximum total campaign expenses: The maximum amount a campaign can collect and spend is \$30,000. This includes pre-election and election expenses. With the CEO's approval, total campaign expenses can be more than \$30,000 to pay for:

- Travel within the constituency.
- Expenses related to childcare.
- Expenses related to a candidate's disability.

Examples of acceptable expenses:

- Rent, utilities, supplies for the campaign office.
- Wages to pay someone to run the office, or to hire a campaign manager or financial agent.
- Campaign materials.
- Campaign ads.
- Travel and accommodation—only within the constituency.
- Childcare expenses connected with the campaign.
- Expenses related to a candidate's disability.
- Food and non-alcoholic drinks at a voters' gathering.
- Food and non-alcoholic drinks for a candidate or their representatives at the polling station on Election Day.
- Gifts or prizes at a gathering of voters to promote the candidate if the total value of gifts and prizes is \$500 or less.

Examples of unacceptable expenses:

- Travel outside the constituency unless the candidate must do that to reach a community inside the constituency.
- Money, food, drink, gifts, prizes, or other valuable handouts that you offer at a voters' gathering to promote the candidate, if the total value is more than \$500. For example, you cannot offer a truck or snowmobile.
- Money, food, drinks, gifts, prizes, or other handouts you offer to bribe a voter to vote a certain way, or to not vote. For example, you can offer a glass of juice but not a case of juice, and not wine or beer.
- The \$200 deposit the candidate made to file the declaration of candidacy.

Campaign Financial Return

The financial return is the official record of campaign contributions and expenses. The financial agent prepares the financial return and sends it to the CEO. Both the financial agent and the candidate take an oath to declare that it is complete and sign it.

If the campaign had any contributions or expenses, the financial agent must complete the long form. The financial agent completes the short form only if the campaign had no contributions and no expenses.

The financial agent can complete a paper or electronic version of the financial return. If they fill out the electronic version, they must print and sign it and send that copy to the CEO.

The CEO has an auditor review each financial return if the campaign contributions or expenses are greater than \$500.

Every financial return is a public document. At the end of the post election period, the CEO publishes on the Elections Nunavut website and at least one local social media platform. This includes information about candidates who fail to file their financial return on time.

Financial records

During the campaign, the financial agent must keep careful and detailed financial records of contributions and expenses, including all receipts. The financial agent needs these records to prepare the financial return.

You may need more money to pay election expenses. The financial agent can receive contributions post-election period. A candidate is personally responsible for any unpaid bills, if their campaign does not have enough money to pay them.

If the campaign has money left over, you have two choices:

- Give the money to an approved charitable organization and get a receipt.

Contact Legal Registries to choose a registered society in good standing. If you give the money to a charitable organization, neither the financial agent nor the candidate can benefit in any way. or

- Issue a cheque to the 'Government of Nunavut.'

Important deadline

The candidate sends the completed financial return to the CEO before the end of the post election period—60 days after Election Day. Candidates get their \$200 deposit back if they file the financial return on time.

The financial agent or candidate can apply to the CEO to extend the deadline in writing before the end of the post election period. You must have a good reason. The CEO decides how long the extension is, if approved.

An elected candidate must submit their financial return before they can sit in the Legislative Assembly. They cannot apply for an extension.

If the financial return is late and the candidate has no extension:

- The candidate does not get their \$200 deposit.
- The candidate nor the financial agent can be a candidate in a territorial election or municipal election for the next five years.

Breaking the Laws

The Nunavut Elections Act is like any other law. If people break the law they can be charged with a crime and punished.

There are many ways to break the law, such as bribe a voter, campaigning at a polling station, misuse of campaign funds, etc.

Read the *Nunavut Elections Act* and make sure you follow the law.

Consequences

If you break the law and you are charged and convicted, you:

- Pay a maximum fine of \$5000; or
- Go to jail for up to one year; or
- Pay a fine and go to jail.

For five years you cannot:

- Be elected to the Legislative Assembly.
- Sit as a member of the Legislative Assembly.
- Have a job appointed by the Commissioner, a Minister or official of the Government of Nunavut, or the Legislative Assembly.

A judge can also require you to:

- Publish the facts about your crime.
- Pay the people you hurt because of your crime.
- Do community service.

Who can complain

Any person who believes a *Nunavut Elections Act* law has been broken must file a complaint in writing to the R.C.M.P. within 90 days. They do not complain to Elections Nunavut.

Who investigates

The R.C.M.P. investigate all formal complaints. Unless they think it will affect their investigation they will inform you.

The R.C.M.P. works with the CEO and the Integrity Commissioner to address the complaint. The Integrity Commissioner is an officer of the Legislative Assembly who oversees the *Integrity Act*.

Compliance agreement

A compliance agreement is a contract between the Integrity Commissioner and the alleged offender. It is an option before an alleged offender is charged with a crime.

The Integrity Commissioner will decide whether to negotiate a compliance agreement. They consider the following before they decide to negotiate:

- The kind of crime and how bad it is.
- The punishment for the crime.
- The public interest.
- The interests of justice.
- Other factors they consider relevant.

If they negotiate a compliance agreement, the Integrity Commissioner, and the accused both sign the agreement. The Commissioner publishes a summary of each signed agreement. It is a public document.

The compliance agreement may include the following examples:

- Pay money to one or more people.
- Apologize to the public and to the people involved.
- Apply Inuit Qaujimajatuqangit Values and Principles (traditional Inuit knowledge).
- Do community service.

If you do not follow the agreement:

- You can be charged and go to court.
- You cannot be a candidate for five years.
- You can be convicted and punished.

If you follow the agreement, you are not charged, and you do not have a record.

The Integrity Commissioner makes a public report on whether a person follows their compliance agreement.

Financial Agent Checklist

Before the election period begins

- Decide if you have the time and skills to be a good financial agent.
- Check with your employer to see if there are any policies, such as taking a leave of absence during the election period.
- Plan your campaign and discuss a campaign budget with the campaign team.
- Keep receipts for eligible campaign expenses during the pre-election period.
- Read and understand the Nunavut Elections Act.

The election period - up to election day

- Contact Elections Nunavut in Rankin Inlet for information and support.
- Participate in weekly calls with Elections Nunavut.
- Set up a campaign account.
- Make sure you're the only person who accepts contributions and issues tax receipts for the campaign, unless you authorize someone else in writing.
- Make sure you're the only person who pays campaign expenses, unless you authorize someone else in writing.
- Deposit all campaign contributions into the campaign account.
- Pay all campaign expenses from the campaign account.
- Keep good financial records during the campaign—for all contributions: named, anonymous, goods and services, and from campaign gatherings; and for all campaign expenses.
- Reimburse the candidate for approved campaign expenses, if they give you the receipts. Campaign expenses include pre-election expenses.

Election day

- Vote—if you did not already vote.

After election day

- Accept contributions during the post-election period only if the campaign ran out of money and you have unpaid election expenses.
- Apply to the CEO to extend the deadline for the financial return, if needed. Apply in writing before the end of the post-election period. The CEO approves the extension ONLY if you have a very good reason.
- Ask Elections Nunavut for an extra tax receipt book, if you need one.
- Make sure the financial agent prepares the financial return. You and the financial agent sign and send it to the CEO within 60 days after Election Day. Include all necessary documents mentioned in the Financial Agent Guide.
- Give any money left over from your campaign to a charitable organization or to the Government of Nunavut.
- If you decide to give the money to a group, choose a registered society in good standing.

NOTE: Elected MLA cannot apply for an extension. They cannot sit in the Legislative Assembly until Elections Nunavut receives your financial return.