

**Items of Expenses to be
Counted towards Election Expenses**

(Note : This list is by no means an exhaustive list of items of expenditure to be counted as election expenses. It only serves to illustrate the common items of such expenses.)

1. Fees and allowances, including travelling expenses, paid to agents and assistants engaged in relation to one's election activities. (Remarks: If the agents and/or assistants are staff members currently employed by an incumbent member of District Council ("DC") who is seeking a new term in office, appropriate apportionment of the wages paid to the staff members concerned should be declared in the candidate's election return.)
2. Costs incurred for meals and drinks for agents and assistants before and on polling day.
3. Costs incurred for design and production of election advertisements ("EAs") such as:
 - (a) banners
 - (b) signboards
 - (c) placards
 - (d) posters
 - (e) handbills
 - (f) publicity pamphlets
 - (g) video and audio recordings
 - (h) electronic messages
 - (i) various forms of literature or publicity material for purpose of promoting the election of a candidate or prejudicing the election of another candidate(s).

(Note: Costs incurred for the publicity materials to give thanks to electors for their support after the election will not be counted as election expenses)

4. Costs incurred for display and removal of EAs including labour charges. If the EAs have not been removed by the deadline specified by the Electoral Affairs Commission, the removal costs for the EAs charged by the government departments should also be included.

5. Costs incurred by the relevant authorities for removal of EAs displayed without authorisation.
6. Costs incurred for renting space used in connection with the election campaign. (Remarks: (a) If the space used is part of the ward office of an incumbent member of DC who is seeking a new term in office, appropriate apportionment of the rentals paid should be declared in the candidate's election return and relevant invoice and receipt should be obtained from the landlord, instead of being issued by the incumbent member of DC. (b) If a candidate (who is not an incumbent member of DC) rents part of the ward office of an incumbent member of DC, appropriate apportionment of the rentals paid should be declared in the candidate's election return and relevant invoice and receipt should be obtained from the recipient of the apportioned rentals paid by the candidate.)
7. Costs of stationery used in connection with the election campaign.
8. Operation/miscellaneous costs in connection with the election campaign, e.g. photocopying, hire of telephone line and fax line. (Note: Election deposits will not be counted as election expenses.)
9. Postage for mailing of publicity materials.
10. Costs incurred for the hire of transport in connection with the election.
11. Costs incurred for publicity by vehicles. (Remarks: If a vehicle is lent to the candidate by any person(s) without charging the candidate, the candidate is also required to declare the estimated market value of rental of similar vehicles in his/her election return apart from reporting the free service or goods as election donation.)
12. Costs of advertisements in media, taxi or other public transport.
13. Costs incurred for election meetings, including venue charges.
14. Costs of T-shirts, armbands, caps, etc. and other identification materials for election agents and assistants.
15. Costs incurred for refurbishing as well as the estimated value of old publicity boards.

16. Costs incurred in the publication by a candidate during the election period (i.e. from the commencement of the nomination period to the day on which a declaration is made under s 39 of the District Councils Ordinance (Cap 547) or ss 24(9) or 25(9) of the Electoral Affairs Commission (Electoral Procedure) (District Councils) Regulation (Cap 541F), or the day on which the polling ends) of a document that gives details of work done by the candidate in the capacity of:
- (a) the Chief Executive;
 - (b) a member of the Legislative Council, a DC or the Heung Yee Kuk;
 - (c) the Chairman, Vice-chairman or a member of the Executive Committee of a Rural Committee; or
 - (d) a Rural Representative.
17. Costs incurred by the political body or organisation of the candidate in promoting his/her election. (Note: Costs of meeting where the platform of the political body or organisation is publicised without specific reference to the candidate will not be counted as election expenses. Separately, for the avoidance of doubt, costs of electioneering activities (e.g. 造勢大會) participated by an uncontested candidate after declaration of the election result in respect of his/her constituency to promote other contested candidates will not be counted as election expenses of the uncontested candidate.)
18. Costs for obtaining legal/professional advice incurred in respect of the conduct or management of an election (e.g. (a) where a candidate asks his/her lawyer to vet an election publicity pamphlet to make sure that statements contained in it do not amount to libel, (b) where a candidate engages building professionals to advise on or carry out building works for erection of EAs). (Note: Fees incurred for obtaining (a) legal advice on the general interpretation/application of the electoral laws including whether a particular item of expense can be regarded as “election expenses” and “election donations”, and (b) professional advice on the apportionment of expenses between purposes related to an election and any other purposes, will not be regarded as election expenses.)
19. Interest incurred from a loan to finance the campaigning activities of a candidate. [In case of an interest-free loan, the interest waived should be declared as an election donation and correspondingly as an election expense. A reasonable amount should be assessed by reference to the market interest rate.]

20. Subsidy of activities organised for promoting one's candidature is a form of election donation which is counted as election expense (e.g. (a) allowance paid to the workers in the activities organised by an organisation for promoting the candidate and/or (b) the sponsorship made by the organisation for the said activities).
21. Although some people may not charge the candidate for the goods supplied or work, labour and services rendered (except voluntary services), a reasonable sum estimated for such charges, over any allowance or discount usually given to customers, is an election expense (which is correspondingly an election donation made by these people).
22. Goods given incidental to the provision of voluntary service.
23. Costs for charities undertaken for the purpose of promoting one's candidature.
24. Costs for any negative publicity launched against one's opponent.

[Amended in September 2011, September 2012, September 2015 and September 2019]