Items to be Counted as Election Expenses

(Note: This list only illustrates some common items of expenses, and is by no means an exhaustive list of all items to be counted as election expenses.)

1. Fees and allowances paid to agents and assistants engaged for electioneering activities, including travelling expenses and contributions to Mandatory Provident Fund Schemes.

2. Costs incurred for meals and drinks for agents and assistants before and on the polling day.

3. Costs incurred for the design and production of election advertisements ("EAs") such as:

   (a) banners;
   (b) signboards;
   (c) placards;
   (d) posters;
   (e) circulars;
   (f) publicity booklets;
   (g) video and audio recordings;
   (h) electronic messages; and
   (i) various forms of literature or publicity material for promoting the election of a candidate or candidates or prejudicing the election of another candidate or candidates.

   (Note: Costs incurred for publicity materials used to express gratitude for voters'/authorised representatives' support after the election will not be counted as election expenses.)

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

5. Costs incurred by relevant government departments for the removal of EAs displayed without authorisation.

6. Costs incurred for renting space for electioneering activities. (Note: (a) If the candidate is an incumbent member of the District Council ("DC") and is using his ward office for electioneering activities,

an appropriate apportionment of the rentals paid must be declared in the return and declaration of election expenses and election donations ("election return"). Additionally, the candidate should provide relevant invoices and receipts issued by the landlord instead of being issued by the incumbent member of DC. (b) If a candidate (who is not an incumbent member of the Legislative Council ("LegCo") or DC) rents part of the ward office of an incumbent member of LegCo or DC for electioneering activities, an appropriate apportionment of the rentals paid must be declared in the election return, and relevant invoices and receipts should be issued by the recipient of the apportioned rentals paid.)

7. Costs of stationery used in connection with the electioneering activities.

8. Operation/miscellaneous costs in connection with the electioneering activities, such as photocopying, hire of phone line and fax line. (Note: Election deposit will not be counted as election expenses.)

9. Postage for the mailing of publicity materials.

10. Costs incurred for the hire of transport for electioneering purpose.

11. Costs of deploying vehicles for publicity, such as car rental fees, petrol/charging fees, parking fees and tunnel fees. (Note: If a vehicle is lent to the candidate by any person(s) free of charge, the candidate shall, apart from declaring the goods or service provided free of charge as an election donation, declare the estimated market value of leasing a vehicle of similar kind in his election return.)

12. Costs of advertisements for promotion by means of the media, taxis or other public transport.

13. Costs for organising 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 old publicity boards and their estimated value.

16. Costs incurred in the publication by a candidate during the election period (i.e. from the commencement of the nomination period to (a) the day on which a declaration is made under s 25 of the Schedule to the Chief Executive Election Ordinance (Cap. 569) or s 22 of the Electoral Affairs Commission (Electoral Procedure) (Election Committee)

Regulation (Cap. 541I); or (b) the day on which the polling ends) of a document that gives details of the work done by the candidate in the capacity of:

(a) the Chief Executive;
(b) a member of the Election Committee;
(c) a member of the LegCo, DC or Heung Yee Kuk;
(d) the Chairman, Vice-chairman or a member of the Executive Committee of a Rural Committee; or
(e) a Rural Representative.

17. Costs incurred by a political body or organisation with which the candidate is affiliated to promote his electioneering. (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. In addition, for the avoidance of doubt, costs incurred by an uncontested candidate who participates in electioneering activities (e.g. campaign rallies) to promote the election of other contested candidates after declaration of the election result in respect of his subsector will **not** be counted as election expenses of the uncontested candidate.)

18. Costs incurred for obtaining legal/professional advice in respect of conduct of electioneering (e.g. (a) where a candidate hires a lawyer to vet an election publicity booklet to make sure that there is no libellous content in the text; or (b) where a candidate engages a building professional to advise on or carry out building works for the erection of EAs, etc.). (Note: Fees incurred for obtaining (a) legal advice on the general interpretation/application of the electoral law including whether a particular item will be regarded as "election expenses" and "election donations", and (b) professional advice on the apportionment of expenses as election-related expenses and for any other purposes, will not be regarded as election expenses.)

19. Costs incurred by a candidate for using the results of opinion polls to promote his election or prejudice the election of other candidates.

20. Interest incurred from a loan to finance the electioneering activities of a candidate. (For an interest-free loan, the interest waived should be declared as an election donation and should be counted as election expenses. The relevant person should estimate a reasonable amount with reference to the market interest rate.)

21. Allowance for organising promotional activities for a candidate is a form

of election donation which should be counted as election expenses (e.g. (a) an allowance paid to the workers in the activities organised by political party(ies) for promoting the election of a candidate and/or (b) the sponsorship made by the political party(ies) for the relevant activities).

22. Although some people may not charge the candidate for the work, goods supplied labour or services provided (except voluntary services), the difference between the reasonable charges estimated for these items and any allowance or discount generally available to customers is an election expense (which should be correspondingly counted as an election donation given by these suppliers).

23. Goods incidentally given because of the provision of a voluntary service.

24. Costs for charitable activities conducted for promoting a candidate.

25. Costs for any negative publicity launched against other candidates.