

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

(Note: This 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 election 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 Legislative Council ("LegCo") 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 the 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 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 electors' 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, the removal costs for the EAs charged by government departments should also be included.

5. Costs incurred by relevant authorities for the removal of EAs displayed without authorisation.
6. Costs incurred for renting office space for electioneering purposes. (Remarks: (a) If the space used is part of the ward office of an incumbent member of LegCo who is seeking a new term in office, an appropriate apportionment of the rentals paid should be declared in the candidate's election return and relevant invoices and receipts should be obtained from the landlord, instead of being issued by the incumbent member of LegCo. (b) If a candidate (who is not an incumbent member of LegCo) rents part of the ward office of an incumbent member of LegCo, an appropriate apportionment of the rentals paid should be declared in the candidate's election return and relevant invoices and receipts 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 deposit will not be counted as election expenses.)
9. Postage for the mailing of publicity materials.
10. Costs incurred for the hire of transport in connection with the election.
11. Costs of deploying vehicles for publicity. (Remarks: If a vehicle is lent to the candidate by any person(s) free of charge, the candidate should, apart from reporting the free goods or service as an election donation, declare the estimated market value of rental of similar vehicles in his/her election return.)
12. Costs of advertisements 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 and other identification materials for election agents and assistants.
15. Costs incurred for refurbishing old publicity boards and the estimated value of the 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 46 of the Legislative Council Ordinance (Cap 542) or s 22C of the Electoral Affairs Commission (Electoral Procedure) (Legislative Council) Regulation (Cap 541D); or 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, a District Council or the 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 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. In addition, for the avoidance of doubt, costs of electioneering activities (e.g. campaign rallies) participated by an uncontested candidate after declaration of the election result in respect of his/her constituency to promote the election of 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 of an election (e.g. (a) where a candidate hires a lawyer to vet an election publicity pamphlet to make sure that there is no libellous content in the text; and (b) where a candidate engages a building professional to advise on or carry out building works for the 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 election campaign of a candidate. (For an interest-free loan, the interest waived should be declared as an election donation and should be correspondingly counted as election expenses. A reasonable amount should be determined after assessment with reference to

the market interest rate.)

20. Allowance for organising activities to promote one's candidature is a form of election donation which should be counted as election expenses (e.g. (a) an allowance paid to workers in the activities organised by political party(ies)for promoting the election of candidate and/or (b) the sponsorship made by the party(ies)for the said activities).
21. Although some people may not charge the candidate for the work or goods supplied and labour or services rendered (except voluntary services), the difference between the reasonable sum estimated for relevant charges and any allowance or discount generally available to customers is in itself an election expense (which should be correspondingly counted as an election donation made by these people).
22. Goods incidentally given to the provision of a voluntary service.
23. Costs for charitable activities organised to promote one's candidature.
24. Costs for any negative publicity launched against one's rival candidates.

*[Amended in October 2007, June 2012, June 2016, June 2020 and October 2021]*