

**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 election expenses.)

1. Fees and allowances, including travelling expenses, paid to agents and assistants engaged in relation to one's electioneering activities. (Remarks: If the agents and/or assistants are staff members currently employed by an incumbent Rural Representative who is seeking a new term in office, the salary expenses of the staff members concerned should be appropriately apportioned and declared in the candidate's election return.)
2. Costs of meals and drinks for agents and assistants before and on the polling day.
3. Costs of 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 publications or publicity materials for promoting the election of a candidate or candidates or prejudicing the election of another candidate or other candidates.

(Remarks: Costs of publicity materials used to express gratitude for electors' support after the election will not be counted as election expenses.)

4. Costs of the display and removal of EAs including labour charges. If the EAs have not been removed by the deadline specified by the

Home Affairs Department or the Returning Officer, the removal costs for the EAs charged by government departments should also be included. *[Amended in October 2004 and October 2011]*

5. Costs incurred by the relevant departments for the removal of EAs displayed without authorisation.
6. Costs of rental of places for electioneering activities.
7. Costs of stationery used for electioneering activities.
8. Operation/miscellaneous costs in connection with the electioneering activities, e.g. photocopying, rental costs of telephone and fax lines. (Remarks: Election deposits will not be counted as election expenses.)
9. Postage for the mailing of publicity materials.
10. Costs of the hire of transport for electioneering purposes.
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.) *[Amended in October 2006]*
12. Costs of advertisements by means of the media, taxis or other public transport.
13. Costs of organising election meetings, including venue charges.
14. Costs of T-shirts, armbands, caps and other identification materials for election agents and assistants.
15. Costs of refurbishing old publicity boards and their estimated value.
16. Costs of 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 29 of the Rural Representative Election Ordinance (Cap. 576) or s 19 of the Electoral Procedure (Rural Representative Election) Regulation (Cap. 541L) (“EP (RRE) Reg”); 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 Election Committee;
  - (c) a member of the Legislative Council, 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 a political body or organisation with which the candidate is affiliated to promote his/her candidacy. (Remarks: Costs of organising meetings to publicise the platform of the political body or organisation 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 the declaration of the election result in respect of his/her Rural Area will not be counted as election expenses of the uncontested candidate.)
18. Costs of obtaining legal/professional advice 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 the content does not constitute defamation; and (b) where a candidate engages a building professional to advise on or carry out building works for the erection of EAs). (Remarks: Costs of 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 electioneering activities of a candidate. (For an interest-free loan, the interest waived should be declared as an election donation and counted as election expenses. A reasonable amount should be determined with reference to the market interest rate.) *[Added in October 2004]*

20. Allowances provided 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 given by an organisation to the staff of the activity to promote the election of a candidate and/or (b) a sponsorship given by the organisation for the said activity).
21. Although certain persons may work for or supply goods, labour or services to candidates free of charge (except for voluntary services), the difference between the reasonably estimated charges of these items and the discounts or concessions 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 given incidental to the provision of voluntary service.
23. Costs of organising charitable activities to promote a candidate.
24. Costs of any negative publicity launched against one's rival candidates.

*[Amended in October 2011, October 2012, October 2014, October 2018 and October 2022]*