

**Items of Expenses which may be
Counted towards Election Expenses**

(Note : This list is by no means an exhaustive list of items of expenditure which may 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.
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 such as:
 - (i) banners
 - (ii) signboards
 - (iii) placards
 - (iv) posters
 - (v) handbills
 - (vi) publicity pamphlets
 - (vii) video and audio tapes
 - (viii) electronic messages
 - (ix) various forms of literature or publicity material for the promotion of the candidate
4. Costs incurred for display and removal of election advertisements including labour charges. If the election advertisements have not been removed by the deadline specified by the EAC, the removal cost for the election advertisements charged by government departments should also be included.
5. Costs incurred by the relevant authorities for removal of election advertisements displayed without authorisation.
6. Costs incurred for renting space used in connection with the election campaign.
7. Cost of stationery used in connection with the election campaign.

8. Operation costs in connection with the election campaign, eg photocopying, hire of telephone line and fax line.
9. Postage for mailing of publicity materials (excluding the free mail provided by the Government).
10. Costs incurred for the hire of transport in connection with the election.
11. Costs incurred for publicity by vehicles.
12. Costs of advertisements in newspapers, 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 devices for election agents and assistants.
15. Costs incurred by a candidate who is a serving member of the Legislative Council, a District Council, the Heung Yee Kuk; or a serving chairman, vice-chairman or member of the Executive Committee of a Rural Committee; or a serving village representative in the publication of performance reports during the election period (ie from the commencement of the nomination period to the close of poll) of the District Councils elections and the publication of performance reports for promoting the candidature any time on or before the date of election.
16. Costs incurred by the political body or organisation of the candidate in promoting his election. [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.]
17. Costs for obtaining legal advice incurred in respect of the management of an election (eg where a candidate asks his lawyer to vet an election publicity pamphlet to make sure that statements contained in it do not amount to libel). [Costs for obtaining legal advice on the general application of the election law including what is “election expenses” and “donations” will not be an election expense.]
18. 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 a donation and correspondingly as an election

expense. A reasonable amount should be assessed by reference to the market interest rate.]

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