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Election Expenses

Q1: What are the maximum amounts of election expenses for the 2021 Legislative Council General Election?

A1: In accordance with section 3, 4 and 4A of the Maximum Amount of Election Expenses (Legislative Council Election) Regulation (Cap. 554D), the maximum amounts of election expenses per candidate for the 2021 Legislative Council General Election are as follows -

Geographical Constituency (GC)	Election Expense Limits
1. Hong Kong Island East GC	\$ 3,310,000
2. Hong Kong Island West GC	\$ 2,900,000
3. Kowloon East GC	\$ 3,110,000
4. Kowloon West GC	\$ 3,110,000
5. Kowloon Central GC	\$ 3,110,000
6. New Territories South East GC	\$ 3,040,000
7. New Territories North GC	\$ 2,760,000
8. New Territories North West GC	\$ 3,310,000
9. New Territories South West GC	\$ 3,450,000
10. New Territories North East GC	\$ 3,110,000

Functional Constituency (FC)	Election Expense Limits
(1) The following 8 FCs: Heung Yee Kuk; Agriculture and Fisheries; Insurance; Transport; Finance; Sports, Performing Arts, Culture and Publication; Technology and Innovation; Catering FCs	\$ 133,000
(2) FCs with not more than 5 000 registered electors (other than the 8 FCs in (1) above) - Labour; Real Estate and Construction; Tourism; Commercial (First); Commercial (Second); Commercial (Third); Industrial (First); Industrial (Second); Financial Services; Import and Export; Textiles and Garment; Wholesale and Retail; Hong Kong Special Administrative Region Deputies to the National People's Congress, Hong Kong Special Administrative Region Members of the National Committee of the Chinese People's Political Consultative Conference and Representatives of Relevant National Organisations FCs	\$ 213,000
(3) FCs with between 5 001 and 10 000 registered electors (other than the 8 FCs in (1) above) - Legal; Architectural, Surveying, Planning and Landscape FCs	\$ 425,000

Functional Constituency (FC)	Election Expense Limits
(4) FCs with over 10 000 registered electors (other than the 8 FCs in (1) above) - Education; Accountancy; Medical and Health Services; Engineering; Social Welfare FCs	\$ 639,000

Election Committee Constituency	Election Expense Limit
Election Committee Constituency	\$ 213,000

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Q2: How to decide whether a particular item of expenditure should be regarded as an election expense?

A2: In accordance with section 2 of the Elections (Corrupt and Illegal Conduct) Ordinance (Cap. 554), election expenses, in relation to a candidate at an election, means expenses incurred or to be incurred before, during or after the election period, by or on behalf of the candidate for the purpose of promoting the election of the candidate, or prejudicing the election of another candidate, and includes the value of election donations consisting of goods and services used for that purpose. Whether a particular item of expenditure should be regarded as an election expense is a question of fact to be answered in the circumstances of each case, such as the nature, circumstances and context of the expenditure. Candidate should consider whether a particular item of expenditure falls within the definition of election expense based on the circumstances. Candidate can also make reference to items of expenses to be counted towards election expenses listed at [Appendix 16 of the “Guidelines on Election-related Activities in respect of the Legislative Council Election”](#). Candidate should consult his/her legal adviser if he/she has doubt as to whether an expenditure item should be counted as an election expense. Any legal fees incurred as a result will not be regarded as election expenses.

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Q3: If an expense is incurred for election-related purpose and other purpose, how should a candidate calculate the election expense?

A3: If an expense is incurred for more than one purpose, there is a need for apportionment of the expenses between election-related purposes and any other purpose. Candidate should include relevant particulars in his/her election return. As a general principle, time and usage are relevant factors for consideration. Candidate can make reference to the example of apportionment in the [Guide on Completion of Election Return](#) and the [Video](#).

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Q4: If old material is used for election purpose during the election period, how should a candidate calculate the related election expense?

A4: On re-use of old materials for election purpose (for example, re-use of old publicity boards), the estimated value of old materials and the cost incurred for refurbishing the same should be counted towards the election expenses, and should be set out separately. There is no need to submit invoice and receipt for the estimated value of the old materials. However, if the cost for refurbishment of that old materials is of \$500 or more, the invoice and the receipt issued by the organization or person providing the goods or services should be attached.

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Q5: If the cost of an election advertisement of a candidate is zero, does the candidate still need to declare at Section D of the election return?

A5: The Registration and Electoral Office will check the election return based on the information of the election advertisements as stated in the “Information Sheet in relation to Election Advertisements” or on the Central Platform or Candidate’s Platform, such as date of publication, type, size, number of copies published, etc. Therefore, candidate should calculate and enter the election expenses at Section D of the election return based on the quantities and types of election advertisements as stated on the aforesaid form or platforms. No matter how minimal the value of the expense is, candidate should declare all the election expenses that have been incurred or will be incurred in the election return. Even if the expense for a particular election advertisement is zero, the candidate should also declare the item and state clearly the corresponding expense as zero in the election return for checking by the Registration and Electoral Office. (For the declaration of election advertisements published through the internet, please see [Q6](#). For the declaration of election expenses of self-produced election advertisements, please see [Q18](#).)

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Q6: If a candidate publishes election advertisements through the internet, how should the candidate declare the related election expense?

A6: If candidate has published a large amount of election advertisements through the internet (including election website, social media platform, instant messaging application, etc.), although the related information for each publication must be provided in the “Information Sheet in relation to Election Advertisements” or on the Central Platform or Candidate’s Platform, there may be difficulties in calculating the related expenses for each publication when completing the election return. In this regard, under the premise that a candidate must declare all election expenses, the Registration and Electoral Office will accept the following methods of declaring election expenses:

- (1) the salary of an assistant who is responsible for publishing the election advertisements through the internet and the internet service fee can be declared at Section C and Section E of the election return respectively;
- (2) the design and production fees of an election website can be declared at Section D8 of the election return as an expense item;

- (3) if an election advertisement involves stand-alone expense (e.g. video production fee), the expense can be declared at Section D8 of the election return as an expense item, and a remark that such election advertisement is published through the internet and the date of its production should be stated;
- (4) the expenses of all election advertisements published through the internet can be declared at Section D8 of the election return according to the types of internet media (for example, election website, social media platform, instant messaging application), listing the number of election advertisements published via the respective type of media, stating clearly whether all related election expenses have been declared at the said corresponding Section(s), and specifying the reference number(s) of the corresponding Section(s) of the election return for checking by the Registration and Electoral Office. If there are still other election expenses of election advertisements published through the internet, they should also be declared at Section D8 of the election return. Candidate can make reference to an example at Section D8 in the [Guide on Completion of Election Return](#).

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Q7: If there are outstanding claims by the election return submission deadline, such as water charge or electricity expense, but the relevant amount cannot be ascertained before the deadline, how can a candidate declare the related expenses in the election return?

A7: Candidate should declare the outstanding claims at Section G of the election return. If the candidate cannot ascertain the amount of outstanding claims before the submission deadline, he/she can write down the estimated value of the claims or “?” at Section G of the election return. Candidate must confirm the relevant amount and submit to the Chief Electoral Officer the invoice and receipt for each item of election expense which is of \$500 or more within 30 days from the payment date in support of the settlement of the outstanding claims.

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Q8: If a candidate has produced one lot of election advertisement but has only published part of it in the end, how should the candidate declare such expense in the election return?

A8: In accordance with section 2 of the Elections (Corrupt and Illegal Conduct) Ordinance (Cap 554), election expenses are expenses that are incurred or to be incurred, for the purpose of promoting the election of the candidate, or prejudicing the election of another candidate. Election expenses cover activities or matters relating to the conduct and management of the election. That is to say, the candidate must declare the related election expense in full in the election return.

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Q9: How should a candidate declare travelling expenses?

A9: Candidate should set out the particulars of the travelling expenses, for example, the type of transport, unit charge, number/quantity/duration in the election return. If the amount of a travelling expense is of \$500 or above, candidate should submit the invoice and receipt for that expense item. Please note that the receipt for value top-up of electronic stored value cards

(e.g. Octopus Card) is not acceptable as the receipt for an election expense item. As adding value into the electronic stored value card is not a travelling expense and the receipt cannot show the aforesaid particulars of the travelling expenses, the receipt for value top-up cannot meet the legal requirements. If the total amount of the travelling expense during the election period is \$500 or above but each transportation cost is less than \$500, the candidate should set out the details of travelling expenses in the election return but submission of invoice and receipt is not required.

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Q10: After the date of election, candidate still needs to handle the election-related follow-up work (for example, removal of election advertisements, handling of remaining election donations, settlement of expenses for election-related activities etc.). Should the relevant expenses, such as salary for agents and election assistants and rental of the election office, be regarded as election expenses?

A10: According section 2(1) of the Elections (Corrupt and Illegal Conduct) Ordinance (Cap. 554), election expense means –

“in relation to a candidate at an election, means expenses incurred or to be incurred, **before, during or after the election period**, by or on behalf of the candidate for the purpose of –

(a) **promoting** the election of the candidate; or

(b) **prejudicing** the election of another candidate,

and includes the value of election donations consisting of goods and services used for that purpose.”

If the expenses of certain services/goods are incurred during the election period, even if the end date of the services or actual payment dates is after the date of election, these incurred expenses should be included as election expenses.

Candidate should declare the election expenses based on the amounts of rental and office expenses incurred for election-related purpose. When a candidate rents an office for electioneering purposes, if the lease has specified a rental period which lasts after the date of election, and if the relevant rental expense is incurred during the election period, the candidate should include the whole rental expense (including the expense for the rental period after the date of election) as an election expense, if the office concerned is solely used for election-related purpose. If the candidate does not use the office for election-related purpose after the date of election, he/she should apportion the rental expense for the period after the date of election, and state in the election return that the rental expense for the period after the date of election is not for election-related purpose, thus it should not be counted as an election expense. Also, if the office is not solely used for election-related purpose (for example, it is shared with other persons or used as a councillor’s office), the rental and office expenses should be apportioned between election-related purposes and any other purposes. The calculation should also be stated in detail in the election return. The above arrangement is also applicable to the salary expenses for agents and election assistants.

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Q11: How should a candidate declare the election donations received through on-street fundraising or internet crowdfunding?

A11: If the total sum of donations received through any form of fundraising activities (e.g. on-street fundraising or internet crowdfunding) is over \$1,000 but the total amount of donation of each donor does not exceed \$1,000, candidate is only required to declare the total sum of donations at Section H of the election return and state that each individual donation does not exceed \$1,000.

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Election Donations

Q12: If several election donations are from the same donor, and the total amount of each donation does not exceed \$1,000, does the candidate still need to issue the receipt for election donations to the donor?

A12: If the total value of donations received from the same donor is more than \$1,000, candidate must issue receipt to the donor, the copy of receipt must be submitted together with the election return. Attention is drawn to the fact that the receipt must set out clearly the name and address of the donor, and particulars of the donation in order to use the donation as election expense. Candidate should make reference and use the “[Standard Receipt for Election Donations](#)” provided by the Registration and Electoral Office.

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Q13: When accepting election donation by agent, what should the agent pay attention to?

A13: In accordance with paragraph 17.28 of the “Guidelines on Election-related Activities in respect of the Legislative Council Election”, any person or organization (including a political party) acting as an agent to solicit, receive or collect election donations for a candidate or some candidates should also comply with all the requirements under the Elections (Corrupt and Illegal Conduct) Ordinance (Cap. 554) as if the election donations were received by the candidate(s) direct. To avoid possible confusion to donors/members of the public, the agent is advised to note the points and adopt the good practice as suggested in [Appendix 17 of the “Guidelines on Election-related Activities in respect of the Legislative Council Election”](#).

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Q14: Whether the address of donor on the Standard Receipt for Election Donations (“donation receipt”) can be filled in with a partial address? Whether that receipt and particulars of donor will be arranged for public inspection?

A14: The donor may choose to disclose an address that he/she prefers, for example, his/her office or business address, correspondence address, residential address or post office box number. The address information should be complete. Copies of the election return and the donation receipt will be kept at the Registration and Electoral Office and made available for public inspection or may be furnished to any person requesting for the relevant document from the time when the election return and the donation receipt concerned are lodged with the Chief Electoral Officer until the end of the period for which copies of election returns are available for public

inspection under section 41 of the Elections (Corrupt and Illegal Conduct) Ordinance (Cap. 554). **The name and address of the donor in copies of the election return and the donation receipt will not be covered.**

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Completion and Submission of Election Return

Q15: Is a candidate still required to submit the election return even if his/her nomination was ruled invalid, or he/she has withdrawn from the election during the nomination period?

A15: Under section 2 of the Elections (Corrupt and Illegal Conduct) Ordinance (Cap. 554), “candidate” means a person who stands nominated as a candidate at an election, and also means a person who has publicly declared an intention to stand as a candidate at the election before the close of nominations for an election. Therefore, even if a person withdraws his/her nomination after submitting the nomination form, or is decided by the Candidate Eligibility Review Committee as not validly nominated, or has publicly declared an intention to stand as a candidate at the election before the close of nominations for the election but has not submitted the nomination form in the end, he/she will still be regarded as a candidate of the election, and must submit the election return before the statutory deadline (regardless of whether he/she has incurred election expenses or accepted election donations).

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Q16: Under what circumstances should a candidate submit invoice and receipt for an election expense? How are the requirements of invoice and receipt to be fulfilled?

A16: Under section 37 of the Elections (Corrupt and Illegal Conduct) Ordinance (Cap. 554), for each election expense of \$500 or more, candidate should submit an invoice and a receipt giving particulars of the expenditure. The invoice and receipt for an election expense may be submitted in separate documents, or may be contained in the same document. Candidate shall submit invoices and receipts with the following particulars, including:

- (a) date;
- (b) details of the expense item (i.e. information and amount of the goods or services);
- (c) information of the organization or person (other than the candidate himself/herself) providing the goods or services; and
- (d) information supporting that the organization or person (other than the candidate himself/herself) providing the goods or services has received the relevant payment in full (e.g. name and signature of the recipient, or the stamp of the organization or signature of its authorized person).

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Q17: If an election expense is apportioned among two or more candidates, how should they submit the invoice and receipt?

A17: The original invoice and receipt should be submitted by one of the candidates, the other candidate(s) should provide the copies of the relevant invoice and receipt. The candidate should set out the names of all candidates involved in that election expenses, and state the name of the candidate who has submitted the original invoice and receipt so as to facilitate checking.

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Q18: If a candidate has produced election advertisements by himself/herself (e.g. handbills), and the estimated value is of \$500 or more, how should he/she declare the election expense and submit the invoice and receipt?

A18: If a candidate has produced election advertisements by himself/herself, regardless of the estimated value, he/she should declare the estimated value in the election return as required under the Elections (Corrupt and Illegal Conduct) Ordinance (Cap. 554). Candidate should declare the fair estimated value of the election advertisements' production cost in the election return. If a candidate has produced election advertisements by himself/herself and the estimated value is of \$500 or more, he/she should provide the related invoice and receipt, for example, the invoice and receipt of the rental of photocopier, purchase of paper, purchase of other materials or services, as the basis of the estimated value. Candidate can make reference to an example at Section D3 in the [Guide on Completion of Election Return](#).

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Q19: When should the candidate submit the election return?

A19: Candidate must submit the completed election return to the Chief Electoral Officer (Address: Unit 2301-03, 23/F, Millennium City 6, 392 Kwun Tong Road, Kwun Tong, Kowloon) before the statutory deadline as required under section 37 of the Elections (Corrupt and Illegal Conduct) Ordinance (Cap. 554). The Registration and Electoral Office will issue letters to inform candidates of the deadline for lodging election returns after the election is settled.

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Q20: What are the consequences if a candidate submits the election return after the deadline or fails to lodge election return?

A20: Under section 38 of the Elections (Corrupt and Illegal Conduct) Ordinance (Cap. 554), a candidate who fails to lodge an election return as required by section 37 without a reasonable cause, commits an offence and is –

- (a) if tried summarily, liable on conviction to a fine at level 5 and to imprisonment for 1 year; or
- (b) if tried on indictment, liable on conviction to a fine of \$200,000 and to imprisonment for 3 years.

Under section 40 of the Elections (Corrupt and Illegal Conduct) Ordinance (Cap. 554), if a candidate is unable or has failed to lodge an election return as required by section 37 before the end of the permitted period with reasonable cause, he/she can apply to the Court of First Instance under section 40(1) of the Elections (Corrupt and Illegal Conduct) Ordinance (Cap. 554) for an order allowing the candidate to lodge with the appropriate authority an election return within such further period as the Court of First Instance specifies.

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Q21: Will the personal data in the public inspection copies of election return and declaration be covered?

A21: All personal data (if any, except the name and address of the donor) in the election return and all attachments will be covered before display. Copies of the election return and the

attachments will be kept at the Registration and Electoral Office and made available for public inspection or may be furnished to any person upon request from the time when the relevant documents are lodged with the Chief Electoral Officer until the end of the period for which copies of election returns are available for public inspection under section 41 of the Elections (Corrupt and Illegal Conduct) Ordinance (Cap. 554).

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Amendment of Errors in the Election Return

Q22: If a candidate identifies errors or omissions in the submitted election return before the deadline for submission of election return, can he/she make amendments?

A22: If a candidate wants to amend any information in the submitted election return before the submission deadline, he/she should submit an additional declaration stating all the amended information to the Chief Electoral Officer before the submission deadline. When submitting the relevant additional declaration, the candidate must also make a statutory declaration in the same way as completing the election return. The statutory declaration can be made in the presence of a Commissioner of Oaths at the Home Affairs Enquiry Centre of the Home Affairs Department, a Justice of the Peace or a solicitor with a practising certificate.

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Q23: If a candidate has identified error(s) and/or false statement(s) in his/her election return on his/her own after the submission deadline of the election return, what should he/she do?

A23: Under section 37A of the Elections (Corrupt and Illegal Conduct) Ordinance (Cap. 554), if there is/are any error(s) and/or false statement(s) in the election return (e.g. a failure to set out in the election return any election expense, or any election donation received by or on behalf of the candidate in connection with the election, or incorrectness in the amount of any election expense or any election donation), and the aggregate value of the error(s) and/or false statement(s) does not exceed the limit prescribed (\$30,000 for Geographical Constituency; \$5,000 for Functional Constituency; and \$5,000 for Election Committee Constituency of the Legislative Council General Election), and the election expenses of the candidate do not exceed the maximum amounts of election expenses prescribed for the election concerned after taking into account the value of the error(s) and/or false statement(s), the candidate may seek to have the error(s) and/or false statement(s) rectified in accordance with a simplified relief arrangement for minor errors and/or false statements.

Candidate should inform the Chief Electoral Officer (CEO) in writing providing all the necessary details for the CEO's consideration of the request. If the CEO is satisfied that it is appropriate to allow the candidate to lodge a revised election return under the simplified relief arrangement, the CEO would issue a notice to that candidate. Upon receipt of the notice, the candidate may, within the specified period, lodge with the CEO a revised election return which will be a copy of the original election return submitted to the CEO earlier marked with the necessary revision to have the error(s) or false statement(s) in question corrected. The revised election return made under the simplified relief arrangement cannot be withdrawn or further

amended after it has been lodged with the CEO.

For error(s) and/or false statement(s) of the election return that is/are outside the scope of section 37A of the Elections (Corrupt and Illegal Conduct) Ordinance (Cap. 554), candidate can apply to the Court of First Instance under section 40(3) of the Elections (Corrupt and Illegal Conduct) Ordinance (Cap. 554) for an order allowing the candidate to rectify the error(s) and/or false statement(s) in the election return or in any document accompanying the return.

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Registration and Electoral Office

October 2021