

會被計算為選舉開支的項目

Items of Expenses to be Counted towards Election Expenses

(附註：本列表僅列舉一些常見的開支項目，並未一一盡錄所有可被計算為選舉開支的開支項目。)

(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. 支付有關競選活動而聘用的代理人及助理的費用及津貼，包括交通費。
Fees and allowances, including travelling expenses, paid to agents and assistants engaged in relation to one's electioneering activities.

2. 代理人及助理在投票日及之前用於膳食及飲品的費用。
Costs of meals and drinks for agents and assistants before and on the polling day.

3. 設計及製作選舉廣告的費用，例如：
Costs of the design and production of election advertisements ("EAs") such as:

- (i) 橫額
banners
- (ii) 招牌
signboards
- (iii) 標語牌
placards
- (iv) 海報
posters
- (v) 傳單
handbills
- (vi) 宣傳小冊子
publicity pamphlets
- (vii) 錄影及錄音
video and audio recordings
- (viii) 電子訊息
electronic messages
- (ix) 為促使某候選人或阻礙其他候選人當選的各種刊物或宣傳物品
(註：在選舉後向選民致謝的宣傳物品所招致的開支不會被計算為選舉開支。)
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. 展示及拆除選舉廣告所招致的費用，包括工資。如有選舉廣告在民政事務總署或選舉主任指定的限期前仍未拆除，則由政府部門拆除這些選舉廣告，而所收取的費用，亦應包括在內。

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.

5. 有關部門拆除未獲授權而展示的選舉廣告所招致的費用。
Costs incurred by the relevant departments for the removal of EAs displayed without authorisation.
6. 有關競選活動而租用地方的費用。
Costs of rental of places for electioneering activities.
7. 有關競選活動使用的文具費用。
Cost of stationery used for electioneering activities.
8. 有關競選活動的運作／雜項費用，例如影印、租用電話線及圖文傳真線。
Operation/miscellaneous costs in connection with the electioneering activities, e.g. photocopying, rental costs of telephone and fax lines.
9. 郵寄宣傳物品的郵費。
Postage for the mailing of publicity materials.
10. 因競選租用交通工具的費用。
Costs of the hire of transport for electioneering activities.
11. 利用車輛進行宣傳的費用。(備註：如車輛是由任何人士在不收取費用的情況下借給候選人使用，候選人除須將上述免費提供的貨品或服務申報為選舉捐贈外，亦須於其選舉申報書內申報租賃同類車輛的估計市價)。
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. 利用傳媒、的士或其他公共交通工具作宣傳的廣告費用。
Costs of advertisements by means of the media, taxis or other public transport.
13. 舉行選舉聚會的費用，包括場地收費。
Costs of organising election meetings, including venue charges.
14. 選舉代理人及助理的衣物、臂章、帽子等及其他識別身分物品的費用。
Costs of clothing, armbands, caps and other identification materials for election agents and assistants.
15. 舊宣傳板重新修整所招致的費用和其估計價值。
Costs of refurbishing old publicity boards and their estimated value.
16. 候選人在選舉期間（即由提名期開始至投票結束當日），就下列身分發布所做工作的詳細資料的文件所招致的費用：
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 the polling ends) of a document that gives details of work done by the candidate in the capacity of:
 - (a) 行政長官;
the Chief Executive;
 - (b) 選舉委員會委員;
a member of the Election Committee;

- (c) 立法會、區議會或鄉議局議員;
a member of the Legislative Council, a District Council or the Heung Yee Kuk;
- (d) 鄉事委員會主席、副主席或執行委員會委員;或
the Chairman, Vice-chairman or a member of the Executive Committee of a Rural Committee; or
- (e) 鄉郊代表。
a Rural Representative.

17. 候選人所屬政治團體或組織因推廣其競選所招致的費用。(註：宣傳政治團體或組織政綱的聚會，如非明確提及候選人者，則所招致的費用不會被計算為選舉開支。另外，為免生疑問，無需競逐而當選的候選人，在選舉結果公布後，參與競選活動(例如造勢大會)以促使其他需競逐的候選人當選，所牽涉的有關支出不會被計算為該無需競逐而當選的候選人的選舉開支。)

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 will not be counted as election expenses of the uncontested candidate.)

18. 就進行競選徵詢法律／專業意見的費用(例如：(a) 候選人聘用其律師查核競選宣傳小冊以確保所載的內容不致構成誹謗;以及 (b) 候選人聘用建築專業人士就豎設選舉廣告提供意見或進行工程)。(註：(a) 就一般選舉法律的詮釋／應用徵詢法律意見所招致的費用，包括指定項目是否被視為“選舉開支”及“選舉捐贈”，及 (b) 就分攤開支為選舉有關的開支及其他用途的開支而徵詢專業意見所招致的費用，均不會被計算為選舉開支。)

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. 用以資助候選人競選活動的貸款所招致的利息。(就免息貸款而言，所豁免的利息應申報為選舉捐贈並應計入選舉開支。有關人士應參考市場的利率評估一個合理的金額。)

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.)

20. 為一位候選人組織推廣活動所提供的津貼乃一種選舉捐贈，應被計算為選舉開支。(例如：(a) 某組織為促使某候選人當選而舉行活動，給予有關活動工作人員的津貼，及/或 (b) 該組織就有關活動給予的贊助。)

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. 雖然某些人士或會免費為候選人工作、供應貨物、勞力或服務（義務服務除外），此等項目之合理估計收費，與顧客通常享有的折扣或優惠的差額，實為一項選舉開支（此等開支會相應被算為供應者所給予的選舉捐贈）。
- 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. 由於提供義務服務而附帶給予的貨品。
- Goods given incidental to the provision of voluntary service.
23. 為推廣候選人而進行的慈善活動所使用的費用。
- Costs of organising charitable activities to promote a candidate.
24. 為攻擊競選對手而展開任何負面宣傳所使用的費用。
- Costs for any negative publicity launched against one's rival candidates.

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