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Election Donations

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Election Expenses

Q1: What is the maximum amount of election expenses for the 2026 Election Committee Subsector Ordinary Elections?

A1: The Maximum Scale of Election Expenses (Election Committee) Order (Cap. 554I) stipulates the maximum amount of election expenses per candidate for the 2026 Election Committee Subsector Ordinary Elections. For details, please refer to the [Appendix](#).

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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 12 of the “Guidelines on Election-related Activities in respect of the Election Committee Subsector Elections”](#). 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 purposes and other purpose(s), 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(s). 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 material 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, no matter how minimal the value of the expense is, candidate should calculate and enter the election expenses at Section D of the election return based on the types and quantities of election advertisements as stated on the aforesaid form or platforms. 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 [Q24](#).)

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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 number 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 candidate must declare all election expenses, the candidate may declare election expenses according to the following methods –

- (1) the salary of an assistant who is responsible for publishing the election advertisements through the Internet and the internet service fee should be declared at Section C and Section E of the election return respectively;
- (2) the design and production fees of each election website should be declared at Section D8 of the election return;
- (3) if an election advertisement involves stand-alone expense (e.g. video production fee), the expense should be declared at Section D8 of the election return, and a remark stating that the election advertisement is published through the Internet and its date of production should be added;
- (4) the expenses of all election advertisements published through the Internet should 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(s) of election advertisements published via the respective types of media, stating clearly all related election expenses that have been declared in the corresponding

part(s) of Section D (i.e. Sections D1 to D7), and specifying the reference number(s) of the corresponding part(s) of Section D of the election return for checking. If there are still other election expenses of election advertisements published through the Internet that have not been declared, 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 a candidate publishes election advertisements through an instant messaging application, how should the candidate declare the related election expense in the election return?

A7: If the medium used to publish the messages is of the same type (e.g. publishing messages through the same instant messaging application), candidate does not need to declare each message individually in his/her election return. Candidate can declare the expenses incurred for publishing election advertisements through the Internet as an election expense item in Section D8 of the election return, and attach a separate sheet listing the details of the election expenses (including the date of production, quantity, and amount, etc.) according to the type(s) of media (e.g. an instant messaging application) for submission together with 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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Q8: Whether the election advertisements' particulars uploaded by a candidate onto the Central Platform can be provided by the Registration and Electoral Office for use by the candidate when completing the election return?

A8: Candidate can download a spreadsheet containing all election advertisements' particulars uploaded by him/her onto the Central Platform through his/her Central Platform account to facilitate him/her in completing the election return. Candidate can list the details of expenses for relevant election advertisements in that spreadsheet and submit it as an attachment together with the election return.

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Q9: 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?

A9: 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 "To be confirmed" 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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Q10: If a candidate has produced one lot of election advertisement but has only published part of it in the end, or a candidate has revised and reprinted one lot of election advertisement, how should the candidate declare such expense in the election return?

A10: 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. Election expenses cover expenses incurred for 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 for the production of the election advertisement (including the part that has not been published) in the election return.

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Q11: If a candidate rents advertising spots (such as the bodies of public light buses) for publicity purposes, but only displays election advertisements on certain days of the renting period, how should he/she declare the relevant election expenses?

A11: If the candidate rents public light buses, taxis or other public transport modes as spots for displaying election advertisements, he/she should count the rent paid as a relevant election expense and declare it as required. Since the candidate rents those advertising spots for the purpose of promoting the election of himself/herself, or prejudicing the election of another candidate, even if the candidate uses the spots for displaying election advertisements only on certain days of the renting period, he/she is still required to declare the rent for the whole renting period as an election expense. The following is an example showing how to declare the relevant election expense in the election return:

It is assumed that the candidate rents the bodies of public light buses as spots for displaying election advertisements for a month (e.g. from 1 to 30 November), but election advertisements are displayed on the bodies of public light buses only from 10 to 30 November. Even though the candidate does not display election advertisements on certain days of the renting period (i.e. 1 to 9 November), he/she is still required to declare the full-month rent for the bodies of public light buses as an election expense in the election return as the only purpose of renting the bodies of public light buses is to promote his/her candidature.

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Q12: How should a candidate declare travelling expenses?

A12: 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 for value top-up cannot show the aforesaid particulars of the travelling expenses, the receipt cannot meet the legal requirements. If the total amount of the travelling expenses during the

election period is \$500 or above but each transportation cost for each journey 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. Candidate can make reference to an example at Section E2 in the [Guide on Completion of Election Return](#).

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Q13: 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?

A13: According to 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 are 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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Q14: If a candidate uses personal assets for electioneering purposes, how should he/she declare the relevant election expenses and election donations?

A14: Any 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, are regarded as election expenses, and must be declared as required.

If personal assets (such as self-owned properties) are used by a candidate for electioneering purposes, the expenses incurred must be declared as election expenses. Given that the goods or services provided by the candidate himself/herself cannot be regarded as being obtained free of charge, the value of such goods or services cannot be declared as election donations.

The following example illustrates how a candidate who uses a self-owned property as the election campaign office declares the relevant election expenses in the election return:

It is assumed that the candidate wholly owns a property. The property is only used as his/her election campaign office during the election period (e.g. from September to November). Although the candidate does not have to pay rent for the property, this should still be counted as an election expense of the candidate based on the market rent of that property, and the calculation method should be specified in the election return with relevant documents (e.g. the demand notes for rates of the property) attached for reference. The suggested calculation method of the election expense is as follows:

Relevant election expense = rateable value of property x proportion of time of self-owned property being used as election campaign office (i.e. 3 months/12 months)

In addition, other relevant expenses, e.g. electricity expense, internet service fee, management fee, etc., incurred during the period when the candidate uses the above property for electioneering purposes shall be included in the election expenses and stated clearly in the election return.

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Q15: If a candidate, who is an incumbent member of the District Council, instructs a staff member of his/her ward office to assist in handling his/her election publicity work within office hours during the election period, how should the candidate declare the relevant election expenses?

A15: If the candidate instructs a staff member of his/her ward office to handle his/her election publicity work within office hours, the expenses involved are election expenses. The candidate should calculate the election expenses by apportioning the relevant remuneration according to the actual time spent by the staff member concerned in handling election publicity work for the candidate and attach to the election return the receipt of remuneration signed by the staff member concerned and the calculation method of the relevant election

expenses as proof.

If the candidate has claimed an allowance from the District Council Secretariat for the remuneration of the staff member concerned for working in the ward office, he can only claim an allowance for the portion after deducting the election expenses, and not for the portion which has been calculated as election expenses.

The following example illustrates in detail how the aforesaid candidate declares the relevant election expenses in the election return:

Assuming that the candidate is an incumbent District Council Member and, during the election period (e.g. from September to November), instructs a staff member of his/her ward office to assist with the work associated with his/her election publicity work within office hours, and such work occupies 20% of the overall working time of the staff member concerned, the candidate should calculate the election expenses based on the staff member's remuneration on a pro-rata basis. The suggested calculation method is as follows:

Relevant election expenses = remuneration of that staff member (i.e. total amount of remuneration from September to November) x proportion of time spent on election publicity work (i.e. 20%)

The candidate may refer to the relevant example provided in Section C of the [Guide on Completion of Election Return](#).

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Election Donations

Q16: How should a candidate declare the election donations received through public fundraising?

A16: If the total sum of donations received through any form of fundraising activities (e.g. on-street or online fundraising) 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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Q17: If several election donations are from the same donor, and the amount of each donation does not exceed \$1,000, does the candidate still need to issue the receipt for election donations to the donor?

A17: 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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Q18: When accepting election donation by agent, what should the agent pay attention to?

A18: In accordance with paragraph 16.20 of the “Guidelines on Election-related Activities in respect of the Election Committee Subsector Elections”, any person or organization (including a political party) acting as an agent for one or more candidates must note that the regulations for receiving election donations on behalf of a candidate are the same as if the election donations are received by the candidate direct. They are advised to note the points and adopt the good practice as suggested in [Appendix 13 of the “Guidelines on Election-related Activities in respect of the Election Committee Subsector Elections”](#).

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Q19: 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?

A19: The address information on the donation receipt should be complete. 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. 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 to be made 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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Q20: If a candidate obtains goods or services for electioneering purposes free of charge or at a discount, how should the candidate declare the relevant election expenses and election donations?

A20: Goods or services (except for voluntary service) obtained free of charge must be declared as election donations, and their estimated value must also be correspondingly declared as election expenses in the election return. “Voluntary service¹” is the only service rendered free of charge which can be excluded from being counted as election expenses. Nonetheless, goods or materials incidental to the provision of voluntary service and given to the candidate will be counted as election donations (see Part IV of Chapter 16 of the “Guidelines on Election-related Activities in respect of the Election Committee Subsector Elections”).

If a candidate obtains goods or services free of charge, and where the goods or services are furnished by a person who deals in similar goods or services with the public, the declared value of such goods or services should be assessed at the price charged to the public; but

¹ Voluntary service is defined as any service provided by any natural person voluntarily, personally and free of charge in his own time for the purpose of promoting the election of a candidate or prejudicing the election of other candidates.

where such goods or services are furnished by a person who does not deal in similar goods or services with the public, their declared value should be assessed at the fair estimated market price of such services or goods furnished by other persons.

If a candidate obtains goods or services at a discounted price, and the discount is not generally available to all customers, the difference between the market/regular price of goods or services and the price paid by the candidate is to be regarded as an election donation. Candidate must declare such as an election donation, and correspondingly declare the market/regular price of the goods or services as an election expense and specify the amount of discount in the election return. Candidate can make reference to an example at Section D5 in the [Guide on Completion of Election Return](#).

The following is an example of declaring election expenses and election donations in the election return when a candidate obtains goods or services (except for voluntary service) for electioneering purposes free of charge or at a discount:

Assuming that a candidate rents a vehicle from a car rental company for electioneering purposes, and the car rental company offers a discount which is not generally available to all customers, the difference between the market (or regular) price of the rental fee and the price paid by the candidate will be regarded as an election donation. The candidate must declare the market (or regular) price of the rental fee and specify the amount of discount in the sections of election expenses of the election return, and declare the amount of discount as an election donation separately. Candidates may refer to other examples provided in Section H and Section I of the [Guide on Completion of Election Return](#).

If a candidate borrows a vehicle from a friend free of charge for electioneering purposes, the “free loan of a vehicle” has already constituted an election donation, and its value should also be treated as an election expense. If that friend has not lent his/her vehicle to members of the public, the candidate may assess its value based on the fair market rental fee for similar car rental services provided by other individuals or organizations (e.g. car rental companies), and the value should be declared separately as an election expense and an election donation in the election return.

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Completion and Submission of Election Return

Q21: Is a candidate still required to submit the election return even if his/her nomination was ruled invalid, or he/she has withdrawn his/her nomination, or has never submitted his/her nomination form during the nomination period?

A21: 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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Q22: 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?

A22: 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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Q23: If an election expense is apportioned among two or more candidates, how should they submit the invoice and receipt?

A23: The original invoice and receipt should be submitted by one of the candidates, while the other candidate(s) should provide the copies of the relevant invoice and receipt. The candidate(s) should set out the names of all candidates involved in that item of 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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Q24: 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?

A24: If a candidate has produced election advertisements by himself/herself, regardless of the estimated value, he/she should declare the fair estimated value of the election advertisements' production cost in the election return as required under the Elections (Corrupt and Illegal Conduct) Ordinance (Cap. 554). 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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Q25: When and how should the candidate submit the election return?

A25: Candidate must submit the completed election return and declaration (and attachments, if any) by the statutory deadline as required under section 37(1D) and (1E) of the Elections (Corrupt and Illegal Conduct) Ordinance (Cap. 554) (i.e. before the expiry of 30 days after the Election Committee Subsector Elections become settled) to the Chief Electoral Officer (Address: Registration and Electoral Office, Unit 2301-03, 23/F, Millennium City 6, 392 Kwun Tong Road, Kwun Tong, Kowloon). The Registration and Electoral Office will issue letters to inform the persons who meet the definition of “candidates” under section 2 of the Elections (Corrupt and Illegal Conduct) Ordinance (Cap. 554) of the deadline and method for lodging election returns after the election is settled but candidates are reminded that they are solely responsible for lodging the Election Return on time and should not rely on receiving any reminder.

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Q26: What are the consequences if a candidate submits the election return after the deadline or fails to lodge election return?

A26: 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, 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, 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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Q27: Will the personal data in the copies of election return for public inspection be covered?

A27: All personal data (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 to be made 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

Q28: If a candidate identifies error(s) or omission(s) in the submitted election return before the deadline for submission of election return, can he/she make amendments?

A28: 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 submit the form of declaration in the election return.

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Q29: 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?

A29: 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 (\$5,000 for the Election Committee Subsector Elections), and the election expenses of the candidate do not exceed the maximum amount 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 error(s) and/or false statement(s).

If the Chief Electoral Officer (CEO) is of the opinion that the simplified relief arrangement is applicable, the CEO would issue a notice to the candidate concerned. Upon receipt of the notice, the candidate must, within the specified period, lodge with the CEO a revised election return, accompanied by the relevant documents (if applicable) and a declaration in a specified form. The revised election return should be a copy of the original election return submitted earlier marked with the necessary revision to have the error(s) or false statement(s) in question corrected. A copy of 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) in 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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Maximum amount of election expenses for the 2026 Election Committee Subsector Elections

Election Committee (EC) subsectors	Maximum Amount of Election Expenses
EC Subsectors with not more than 500 registered voters - (a) <u>Under First Sector</u> Catering; Commercial (first); Commercial (second); Commercial (third); Employers' Federation of Hong Kong; Finance; Financial services; Hotel; Import and export; Industrial (first); Industrial (second); Insurance; Real estate and construction; Small and medium enterprises; Textiles and garment; Tourism; Transport; Wholesale and retail (b) <u>Under Second Sector</u> Accountancy; Architectural, surveying, planning and landscape; Chinese medicine; Engineering; Legal; Medical and health services; Social welfare; Sports, performing arts, culture and publication; Technology and innovation (c) <u>Under Third Sector</u> Agriculture and fisheries; Associations of Chinese fellow townsmen; Grassroots associations (d) <u>Under Fourth Sector</u> Heung Yee Kuk	\$100,000
EC Subsectors with more than 500 but not more than 5 000 registered voters - (a) <u>Under Second Sector</u> Education (b) <u>Under Third Sector</u> Labour (c) <u>Under Fourth Sector</u> Representatives of members of Area Committees, District Fight Crime Committees, and District Fire Safety Committees of Hong Kong and Kowloon; Representatives of members of Area Committees, District Fight Crime Committees, and District Fire Safety Committees of the New Territories (d) <u>Under Fifth Sector</u> Representatives of Hong Kong members of relevant national organisations	\$160,000