

Checklist for Submission of Election Return

Candidate must submit the election return by the statutory deadline as required under the Elections (Corrupt and Illegal Conduct) Ordinance (Cap. 554) (hereinafter referred to as “the Ordinance”), otherwise the candidate might be guilty of an offence. Before submitting the election return, please ensure –

- 1. **All** election expenses have been declared, and the expenses entered in section D have been calculated based on the quantities and types of election advertisements uploaded onto the Central Platform or Candidate’s Platform or stated in the “Information Sheet in relation to Election Advertisements” and “Notification of Corrected Information in Relation to Election Advertisements” submitted to the Returning Officer. Even though the expense for a particular election advertisement is zero, the item has been declared in the election return for checking.
- 2. All declared amounts have been correctly calculated, and all amounts and values are expressed in Hong Kong dollars (not in other currencies such as Renminbi).
- 3. For each election expense of **\$500 or more**¹, an invoice **and** a receipt giving particulars of the expenditure have been submitted. The invoice and receipt for an election expense may be included in the same document.
- 4. The invoices and receipts submitted have included the following particulars –
 - (i) date;
 - (ii) details of the expense item (i.e., information and amount of the goods or services);
 - (iii) information of the organisation or person providing the goods or services; and
 - (iv) information supporting that the organisation or person 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 organisation or signature of its authorised person).
- 5. For each election donation of more than \$1,000 or an election donation consisting of goods or services of more than \$1,000 in value, a copy of the “Standard Receipt for Election Donations” issued to the donor given by the candidate has been attached.
- 6. Where an election donation was used for election purpose, it has been declared as election expense in the relevant section.
- 7. Where an election donation or part of it was not used for election purpose and was disposed of in accordance with the Ordinance, a copy of the receipt given by the recipient of the election donation or part has been attached.

¹ The legislative amendment is applicable to election return submitted on or after 6 December 2019.

- 8. Where an election donation or part of it was not used for election purpose and was not disposed of in accordance with the Ordinance, an explanation setting out the reason why it was not disposed of in accordance with the Ordinance has been attached.
- 9. The Form of Declaration has been properly signed by the candidate and the Commissioner for Oaths/Justice of the Peace/ Solicitor with a practising certificate.

Please note -

- In circumstances that the invoice and receipt do not contain the particulars set out in item 4, please provide the relevant information in the election return.
- All invoices and receipts should be issued by the organisation or person providing the goods or services. Receipts issued by the candidate himself/herself or the personal office of the candidate do not meet the statutory requirement.
- The receipt for value top-up of electronic stored value cards (e.g. Octopus Card) is not accepted as the receipt for an election expense item.
- If the invoice and receipt include non-election expense items, please set out clearly in the election return. Please also set out the election expense after apportionment clearly if any expense on the invoice and receipt should be shared by other candidates.
- Candidate has to confirm by signing on the Form of Declaration in the election return that each invoice and receipt accompanying the election return is true and correct but he/she is not required to sign on each copy of invoice and receipt. If a candidate makes a claim for financial assistance, he/she is only required to sign on the form “Claim for Financial Assistance” (REO/C/21/2019DCE(SF)) confirming that each invoice and receipt as the basis of the claim for financial assistance accompanying the election return is true and correct.