

Candidates

This Code is to be known as [] and takes effect from []

INTRODUCTION

The Electoral Commission is enabled under the Representation of the People Act 1983 (RPA) to prepare this statutory Code on candidate election expenses [which has been approved by the Minister for the Cabinet Office and the UK Parliament]. It follows consultation with interested persons and bodies, Scottish and Welsh Government, the Northern Ireland Office [] Ministers being informed, and approval for submission to Parliament from UK Government [] Minister.

The power to make the Code

The Electoral Commission has the power under the Representation of the People Act 1983 Schedule 4A, Part 3, paragraph 14, to prepare a Code of Practice giving guidance as to what does or does not fall within Part 1 or Part 2 of Schedule 4A.

The Code can also supplement section 90ZA(3) to outline the cases or circumstances in which expenses are, or are not, to be regarded as incurred for the purposes of a candidate's election.

The Commission also has a general power under Political Parties, Elections and Referendum Act 2000 (PPERA), Schedule 1, paragraph 2 to do anything which is calculated to facilitate or is incidental or conducive to the carrying out of any of the Commission's functions.

What elections does the Code cover?

The Code is prepared primarily in relation to United Kingdom Parliamentary Elections to clarify the Representation of the People Act 1983 (RPA) in the following areas:

- Categories of election expenses and exclusions;
- Cases or circumstances in which expenses are, or are not, to be regarded as incurred for the purposes of a candidate's election.

A list of all elections to which this Code applies can be found at the end of this document.

How is the Code set out?

The Code is set out with a Section on each matter listed in Part 1 of Schedule 4A to the RPA. It sets out what expenses are included under each matter in an election expenses return where that expense has been incurred for the purposes of the candidate's election, i.e. with a view to, or otherwise in connection with, promoting or procuring the candidate's election.

This is followed by a Section giving guidance on the cases and circumstances where expenses are to be regarded as incurred for the purposes of the candidate's election.

There is then a Section setting out the general principles that apply to further explain which election expenses are to be included in the candidate's return and count towards the candidate's campaign spending limit.

Definitions which are used in the Code are set out on page 5.

The political parties Code

The Electoral Commission has also prepared a statutory Code under PPERA on campaign expenditure by registered political parties. The Codes work together to form a framework to increase certainty and transparency in election finance.

What are the consequences of breaching the Code?

This Code is statutory guidance. Where a candidate or agent does not follow this Code, they may be in breach of the statutory requirement to deliver a true election expenses return and this could result in a prosecution for an illegal practice. Breaches of this Code may also lead to a conclusion that a candidate or agent knowingly made a false declaration about their return, amounting to a corrupt practice.

Where a candidate or agent is found personally guilty of an illegal practice or corrupt practice, they are disqualified from holding elective office for a period of three or five years as appropriate and in the candidate's case his or her election will be void.

The legal framework for candidate spending

Candidate spending on election expenses at UK Parliamentary elections is governed by the Representation of the People Act 1983 (RPA).

S90ZA RPA defines an election expense as:

'(1) In [Part 2] of this Act "election expenses" in relation to a candidate at an election means (subject to subsection (2) below and section 90C below) any expenses incurred at any time in respect of any matter specified in Part 1 of Schedule 4A which is used for the purposes of the candidate's election [after the date when he becomes a candidate at the election].

(2) No election expenses are to be regarded as incurred by virtue of subsection (1) above or section 90C below in respect of any matter specified in Part 2 of Schedule 4A.'

(3) In this section and in section 90C below, “for the purposes of the candidate's election” means with a view to, or otherwise in connection with, promoting or procuring the candidate's election at the election.’

(4) For the purposes of [Part 2] of this Act, election expenses are incurred by or on behalf of a candidate at an election if they are incurred _

(a) by the candidate or his election agent, or

(b) by any person authorised by the candidate or the election agent to incur expenses.

[(5) A reference in this Part of this Act to a candidate at an election, in relation to election expenses, includes (where the context allows) a reference to a person who becomes a candidate at the election after the expenses are incurred.

(6) In this Part and in Part 3 of this Act, any reference (in whatever terms) to promoting or procuring a candidate's election at an election includes doing so by prejudicing the electoral prospects of another candidate at the election...’

(7) Schedule 4A has effect.

(8) [not here relevant].’

Spending limits and campaign periods

The amount that can be spent on a candidate's election expenses is limited by the RPA rules. A spending limit applies in relation to a particular period, often referred to as a 'regulated period'.

Regulated period – all RPA elections

For all the elections this Code applies to, the regulated period which always applies comes from section 90ZA (1). It starts on the day after a person officially becomes a candidate and ends on polling day (the close of poll) – around six weeks. Where there is a UK parliamentary general election, this is sometimes referred to as 'the short period' or 'the short campaign' period. The spending limit for this period is set by section 76 of the RPA based on the type of election and the constituency being fought.

Additional period for certain UKPGEs

Additionally, for candidates at most UK parliamentary general elections, an additional, longer period applies. (This is because most such elections are held following a Parliament which has existed for more than 55 months when section 76ZA comes into play.) This section 76ZA period starts on the day after the end of the 55 month period and ends on the day the person officially becomes a candidate at the forthcoming election – around four months. This period is often referred to as 'the long period' or 'the long campaign period'. The spending limit set by section 76ZA for this period is based on the amount of time the most recent Parliament has been existence and the type of constituency.

Agents

Candidates must appoint an agent or themselves act as that agent, to oversee their spending. The agent has responsibility for incurring and paying for candidate election

expenses. The agent is responsible for incurring election expenses under section 75 RPA. The agent is responsible for the payment of election expenses under section 73 RPA.

Notional spending

'Notional spending' on election expenses counts towards the candidate's spending limits. Under section 90C of the RPA, notional spending arises when property, goods, services or facilities –

- are election expenses that are within the categories listed in Part 1 and are not excluded by Part 2 of Schedule 4A,
- are transferred or provided free of charge or at a discount of more than 10 per cent for the use or benefit of the candidate, and
- are made use of by or on behalf of the candidate.

Where all three of these are satisfied, an "appropriate amount", if more than £50, is treated as an election expense incurred by the candidate. The appropriate amount is the amount which is reasonable to reflect the candidate's use of the item, as a proportion of either:

- the market value of the item (where it has been provided free of charge), or
- the value of the discount (where some of the item's cost is actually incurred by/on behalf of the candidate).'

This notional spending falls to be declared as election expenses in the candidate's return even if the items provided have not been authorised by the candidate, the candidate's agent or someone authorised by either or both of them, *R v Mackinlay and others (Respondents)*, UKSC 42, 25 July 2018. Notional spending that is over £50 is also a donation.

Reporting

Section 81 RPA requires an agent to submit a return of election expenses to the Returning Officer and section 82 RPA requires both the agent and the candidate to make a declaration as to the accuracy of the return. It is an offence to knowingly make a false declaration.

Schedule 4A has three Parts. Part 1 of Schedule 4A RPA lists the matters that are covered by the rules on election expenses. Part 2 specifies particular matters which are generally excluded from being election expenses incurred. Part 3 is the supplemental section and contains the power for the Commission to prepare a code of practice.

Data Protection

It is the responsibility of the candidate and their agent to ensure that the activities they undertake are compliant with the rules on data protection. More information about data protection can be found at: <https://ico.org.uk/for-organisations/political/>.

THE CODE

Definitions

In this Code the following definitions apply:

‘Costs’ has its ordinary meaning of the expense of or associated with an item. It includes the “the appropriate amount” to be treated as incurred by the candidate under the rules on notional spending.

‘Item’ means a particular piece of spending that falls within a matter listed in Part 1 of Schedule 4A of the Representation of the People Act 1983 and can include an activity. It does not include generally excluded matters set out in part 2 of Schedule 4A.

‘Political Party’ means a party registered under Part II of the Political Parties, Elections and Referendums Act 2000.

‘Regulated period’: see **Spending limits and campaign periods** at page 3.’

‘Return’ and **‘Spending Return’** means a spending return as to election expenses for a candidate as required by section 81 of the Representation of the People Act 1983 and where applicable prescribed by the Electoral Commission.

‘Spending limit’ refers to the maximum amount of money that can be incurred by a candidate under sections 76 and 76ZA of the Representation of the People Act 1983.

‘used at an election’ and **‘used’** where the context allows means used for the purposes of the candidate’s election as defined in section 90ZA(3) of the Representation of the People Act 1983 as supplemented by this Code of Practice

Other terms:

Other terms in this document have the same meaning as in the Representation of the People Act 1983 or, where relevant, the Political Parties, Elections and Referendums Act 2000. A table of these can be found at the end of this document.

The code is not exhaustive

The list set out below as to what expenses are to be reported in a spending return is inclusive and not exhaustive. There may be circumstances where an expense is not listed but is incurred or/[and] used with a view to, or otherwise in connection with, promoting or procuring the candidate's election - that expense and any associated costs arising from it must be reported in the spending return.

Costs that are excluded:

Schedule 4A, Part 2 of the RPA has a list of exclusions. These are set out below. Nothing in this Code shall be taken as extending to:

- '7. The payment of any deposit required by rule 9 of Schedule 1 to this Act.*
- 8. The publication of any matter, other than an advertisement, relating to the election in—
 - (a) a newspaper or periodical;*
 - (b) a broadcast made by the British Broadcasting Corporation or by Sianel Pedwar Cymru;*
 - (c) a programme included in any service licensed under Part 1 or 3 of the Broadcasting Act 1990 or Part 1 or 2 of the Broadcasting Act 1996.**
- 9. The provision of any facilities provided in pursuance of any right conferred on candidates at an election by this Act other than facilities in respect of which expenses fall to be defrayed by virtue of sections 95(4) and 96(4) above.*
- 10. The provision by an individual of his [her] own services which he [she] provides voluntarily in his [her] own time and free of charge.*
- 11. (1) Accommodation which is the candidate's sole or main residence.
(2) The provision by any other individual of accommodation which is his [her] sole or main residence if the provision is made free of charge.*
- 12. (1) Transport by a means of transport which was acquired by the candidate principally for his [her] own personal use.
(2) Transport provided free of charge by any other individual if the means of transport was acquired by him [her] principally for his[her] own personal use.*
- 13. (1) Computing or printing equipment which was acquired by the candidate principally for his [her] own personal use.
(2) The provision by any other individual of computing or printing equipment which was acquired by the individual principally for his [her] own personal use if the provision is made free of charge.'*

Specific matters as set out in RPA, Schedule 4A, Part 1

RPA, Schedule 4A Part 1 Paragraph 1

‘Advertising of any nature (whatever the medium used). Expenses in respect of such advertising include agency fees, design costs and other costs in connection with preparing, producing, distributing or otherwise disseminating such advertising or anything incorporating such advertising and intended to be distributed for the purpose of disseminating it.’

Costs which are included in paragraph 1

Services, Equipment, Facilities or Premises

1.1 It includes the costs of use of or hire of any agency to prepare, produce or facilitate the production of the advertising material.

1.2 It includes the costs of use of or hire of any agency to disseminate by distribution or otherwise advertising material.

1.3 It includes the costs of hire or use of any premises or facilities used for preparation, production, facilitation, dissemination or distribution of the advertising material.

1.4 It includes the costs of any professional services provided by any individual or organisation to prepare, produce or facilitate production of the material.

1.5 It includes the costs of any professional services to disseminate or distribute the advertising material.

1.6 It includes the costs of purchase or hire of any specialist equipment used to prepare produce or facilitate the preparation or production of the advertising material.

1.7 It includes the costs of purchase or hire of any specialist equipment to disseminate or distribute the advertising material.

Specific costs in connection with producing or disseminating digital or electronic advertising material

1.8 It includes the cost (including a license fee) of any software of any kind for use on any device to design and produce content in-house, whether that material is distributed digitally, electronically or via other means.

1.9 It includes the costs of purchase or hire of any specialist equipment, professional services or premises used to produce or facilitate digital or electronic advertising material.

1.10 It includes the costs of developing advertising material:

- for downloading and use by other individuals, or
- for dissemination via digital or electronic means by other individuals, for example for distribution via social media.

1.11 It includes the cost of developing any software for any kind of device for targeting, facilitating or disseminating material to voters, for example a software Application for use on a mobile device.

1.12 It includes the costs of hire of any agency, organisation or individual used to prepare, produce, or facilitate the production of the advertising material and the cost of distribution of or dissemination of that material via any means, including any costs attributable to increasing the visibility of material via any means. For example the purchase of a more prominent position on a page within a search engine.

1.13 It includes the cost of developing and maintaining any digital or other network which promotes or increases the visibility of advertising material by any means. For example, the purchase of digital identities used to make material appear as if it has been seen and approved by a high number of users on a social media platform.

1.14 It includes the cost of hosting and maintaining a website or other electronic/digital material that promotes the candidate.

1.15 This includes the cost of designing and building the website. This includes a portion of any website or material that is set up to obtain funds for the candidate but also promotes the candidate during the regulated period.

Other costs included in paragraph 1

1.16 It includes the cost of paper or any other medium on which advertising material is printed.

1.17 It includes the costs in connection with physically displaying advertising in any location, for example cable ties or glue for putting up posters.

1.18 It includes the cost of purchase or hire of photocopying equipment or a printer for use in the candidate's election campaign, except where:

- the equipment was acquired by the candidate principally for the candidate's own personal use;
- it is provided by another individual, the equipment was acquired by that individual for their own personal use and the candidate is not charged for the use of it.

1.19 Where paper, photocopying equipment or a printer is purchased or hired principally for use in the campaign, the full cost must be reported.

1.20 Personal use in paragraph 1.18 means that the equipment must have been acquired for ongoing personal use by the candidate or the individual and is not used for commercial or other purposes, such as by a political party prior to or after the election.

1.21 It includes the cost of food or accommodation for any individual who provides service in connection with advertising material for the candidate that is paid for or reimbursed by the candidate, the candidate's party or another third party.

1.22 It includes the costs of obtaining specific legal advice relating to the content of a piece of advertising material where they are incurred in respect of producing the campaign material.

Costs that are excluded from paragraph 1

1.23 It does not include services that are provided by an individual free of charge as a volunteer.

Personal expenses

1.24 Where a cost is a personal expense within the meaning of the RPA for the candidate, this must be recorded as a personal expense in the spending return and not as an expense under Schedule 4A Part 1. '*Personal expenses*' as used with respect to the expenditure of any candidate in relation to any election includes the reasonable travelling expenses of the candidate, and the reasonable expenses of living at hotels or elsewhere for the purposes of and in relation to the election.'

RPA, Schedule 4A, Part 1, paragraph 2

‘Unsolicited material addressed to electors (whether addressed to them by name or intended for delivery to households within any particular area).

Expenses in respect of such material include design costs and other costs in connection with preparing, producing or distributing such material (including the cost of postage).’

Costs which are included in paragraph 2

Costs associated with targeting or identifying voters, including database costs

2.1 This includes the costs of hiring, purchasing, developing and maintaining IT software or contact databases to facilitate the sending of unsolicited material to voters.

2.2 It includes the costs of obtaining and maintaining any information, by whatever means, that is used to facilitate the sending of unsolicited material to voters. For example the purchase of email addresses.

2.3 It includes the cost of obtaining or developing data sets aimed at targeting voters in an electoral area, including the cost of agencies that identify groups of voters, by whatever means. For example this includes the cost of analysing social media content to facilitate targeting of voters within the constituency and the cost of modelling that based on that analysis.

2.4 Where that information is obtained from a third party, including a political party, the commercial cost of obtaining that information from the third party is included.

Costs associated with distributing unsolicited material to voters, including via digital means

2.5 This includes the costs of use of or hire of any agency, organisation or individual used to prepare, produce, or facilitate the production of unsolicited material and the cost of distribution of that material via any means, including any costs attributable to increasing the visibility of content via any means.

2.6 It includes the cost of generating unsolicited material for posting on and promoting the candidate via any kind of social media or other platform, for example, the costs of producing material relating to the candidate that is posted to a page on a social media site encouraging followers to share it.

2.7 It includes the cost of developing and maintaining any digital or other network which promotes or increases the visibility of unsolicited material on any platform For example a candidate pays a developer to create a network that promotes their material on a social media platform.

2.8 It includes the cost of delivering material by electronic means and the physical distribution of the material, for example the cost of envelopes and stamps or the purchase of a system for sending emails.

2.9 It includes the cost of oversight and maintenance of all social media, digital or other form of distribution of unsolicited material. This includes the maintenance of all related web pages or social media accounts (including if they are maintained by another entity/individual).

Other costs in connection with the preparation, production or distribution of unsolicited material addressed to electors

2.10 It includes the cost of paper or any other medium on which unsolicited material is printed.

2.11 It includes the cost of purchase or hire of photocopying equipment or a printer for use in the candidate's election campaign, except where:

- the equipment was acquired by the candidate principally for the candidate's own personal use;
- it is provided by another individual, the equipment was acquired by that individual for their own personal use and the candidate is not charged for the use of it.

2.12 Where paper, photocopying equipment or a printer is purchased or hired principally for use in the campaign, the full cost must be reported.

2.13 Personal use in paragraph 2.10 means that the equipment must have been acquired for ongoing personal use by the candidate or the individual and is not used for commercial or other purposes, such as by a political party prior to or after the election.

2.14 It includes the cost of food or accommodation for any individual who provides service in connection with unsolicited material for the candidate that is paid for or reimbursed by the candidate, the candidate's party or another third party.

2.15 It includes the costs of obtaining specific legal advice relating to the content of a piece of unsolicited material where they are incurred in respect of producing or distributing the material.

Costs that are excluded from paragraph 2

2.16 It does not include services that are provided by an individual free of charge as a volunteer.

2.17 It does not include the cost of postage of the free electoral address as outlined in s91 of the RPA.

Personal expenses

2.18 Where a cost is a personal expense within the meaning of the RPA for the candidate, this must be recorded as a personal expense in the spending return and not as an expense under Schedule 4A Part 1. *“Personal expenses” as used with respect to the expenditure of any candidate in relation to any election includes the reasonable travelling expenses of the candidate, and the reasonable expenses of living at hotels or elsewhere for the purposes of and in relation to the election.*

RPA, Schedule 4A, Part 1, paragraph 3

‘Transport (by any means) of persons to any place.

Expenses in respect of the transport of such persons include the costs of hiring a means of transport for a particular period.’

Costs which are included in paragraph 3

3.1 It includes the costs of transport for the agent where they are reimbursed by the candidate, the candidate’s party or another third party.

Transport of volunteers and campaigners

3.2 It includes the costs of transporting volunteers, party staff members or other campaigners around the electoral area, including the cost of hiring any such transport and the costs of fuel, where they are undertaking campaigning on behalf of the candidate.

3.3 It includes the costs of transporting volunteers, party staff members or other campaigners to and from the electoral area, including the cost of hiring any such transport and the costs of fuel, where they are undertaking campaigning on behalf of the candidate.

3.4 It includes the costs of transport paid for by any individual, political party or other third party that are paid for or reimbursed either by the candidate, the political party or third party, where the individuals being transported were campaigning for the candidate.

Transport that is promoting the candidate or candidate/s

3.5 It includes the costs of any vehicle or form of transport that displays material promoting the candidate, including any costs in connection with the preparation, delivery, and use of the vehicle.

3.6 It includes a portion of the cost of any vehicle or form of transport that displays material promoting more than one candidate, including a portion of the preparation delivery and use of the vehicle.

Costs that are excluded from paragraph 3

3.8 It does not include any of the above costs where they are incurred and paid for by the individual who used the transport, or where transport is provided free of charge by any other individual if the means of transport was acquired by that person principally for their own personal use.

Personal expenses

3.9 Where a transport cost is a personal expense within the meaning of the RPA for the candidate, this must be recorded as a personal expense in the spending return and not as an expense under Schedule 4A Part 1. “Personal expenses” includes the reasonable travelling expenses of the candidate, for the purposes of and in relation to the election.

RPA, Schedule 4A, Part 1, paragraph 4

‘Public meetings (of any kind).

Expenses in respect of such meetings include costs incurred in connection with the attendance of persons at such meetings, the hire of premises for the purposes of such meetings or the provision of goods, services or facilities at them.’

Costs which are included in this paragraph 4

4.1 This includes the cost of any items promoting the event, via any means.

4.2 It includes the cost of the use of premises for an event, including premises that are used for streaming or broadcasting of an event.

4.3 It includes the cost of an event that is being live streamed or, held via a link of any kind, where that event is open to be viewed by users of a platform.

4.4 It includes the cost of any specialist equipment or services required for the event, including equipment used for the broadcasting or streaming of the event.

4.5 It includes the cost of the provision of any goods, services or facilities at the event, for example the cost of hiring seating.

4.6 It includes the cost of transporting attendees to an event where that cost is reimbursed or paid for by the candidate, the candidate’s party or another third party.

4.7 It does include the cost of accommodation and other expenses for any attendee where that cost is reimbursed or paid for by the candidate, the candidate’s party or another third party.

Personal expenses

4.8 Where a cost is a personal expense within the meaning of the RPA for the candidate, this must be recorded as a personal expense in the spending return and not as an expense under Schedule 4A Part 1. *“Personal expenses” as used with respect to the expenditure of any candidate in relation to any election includes the reasonable travelling expenses of the candidate, and the reasonable expenses of living at hotels or elsewhere for the purposes of and in relation to the election.*

RPA, Schedule 4A, Part 1, paragraph 5

‘The services of an election agent or any other person whose services are engaged in connection with the candidate's election.’

Costs which are included in paragraph 5

Agent costs

5.1 This includes any remuneration paid to the agent including any allowances paid to the agent.

Staff who are employed by a political party

5.2 It includes the cost of any staff member of a political party who provides services to the candidate during the regulated period, or provides services to the candidate prior to that time which are then used during the regulated period.

Staff monitoring social media and other press activities

5.3 It includes the cost of staff engaged in the management of social media and the obtaining of data to allow targeted campaigning. This includes hiring staff to analyse and sort the data and the cost of staff to monitor and post or respond to any kind of social media or other account,

5.4 It includes the cost of staff engaged in the management of press activities of any kind, including staff who are liaising with, managing or monitoring any kind of media activity by any means

Costs which are excluded from paragraph 5

5.5 This does not include the cost for services of an agent or any other person who is acting on a voluntary basis. No amount needs to be reported for the cost for services where an agent or any other person is not being paid any money.

RPA, Schedule 4A, Part 1, paragraph 6
'Accommodation and administrative costs.'

Costs which are included in paragraph 6

6.1 This includes the rental costs of office space for the candidate's campaign, whether newly rented or under an existing rental agreement.

6.2. It includes the cost of office space where that office space is being shared. An apportionment must be made and an amount that reasonably reflects the use by the candidate in campaigning must be included in the return for the candidate and will count towards the spending limit of the candidate.

6.3 It includes the cost of electricity bills, the provision of phone lines and internet access for the candidate's campaign.

6.4 It includes the cost of provision of mobile phones and the associated contracts for the candidate, agent and any staff engaged to assist the agent, including where the mobile phone costs of volunteers are paid for or reimbursed by the candidate, the candidate's party or another third party.

6.5 It includes the cost of general office furniture for use in the candidate's campaign.

6.6 It includes the administrative costs associated with crowd funding.

6.7 It includes the costs of accommodation for the agent where they are reimbursed by the candidate, the candidate's party or another third party

6.8 It includes the costs of sending volunteers or party employees into a constituency where they are campaigning for the candidate, including their accommodation costs if they are reimbursed by the candidate, the candidate's party or another third party.

6.9 It includes the subscription costs for media monitoring services and press wire press releases service.

Costs which are excluded from paragraph 6

6.10 It does not include the cost of childcare for a candidate or their agent or a volunteer.

6.11 It does not include the costs of water, gas or council tax.

6.12 It does not include the provision by any other individual of accommodation which is the sole or main residence of the individual if the provision is made free of charge.

Personal expenses

6.13 Where the cost of accommodation is a personal expense within the meaning of the RPA for the candidate, this must be recorded as a personal expense in the spending return and not as an expense under Schedule 4A Part 1. “Personal expenses” includes, the reasonable expenses of the candidate living at hotels or elsewhere for the purposes of and in relation to the election.

When will spending on an item be regarded as incurred for the purposes of a candidate's election?

1.1 As a general rule, the costs of items will be regarded as 'incurred for the purposes of a candidate's election' (candidate spending) whenever they are incurred with a view to, or otherwise in connection with promoting or procuring the candidate's election.

1.2 Paragraphs [1.5] to [1.10] below set out some of the scenarios where this will be the case. These paragraphs should be read in conjunction with the legal framework for candidate spending set out at pages [2 and 3] above and the specific matters set out in the RPA, Schedule 4A, Part 1, as clarified in this Code at pages 7-18.

1.3 Where spending on an item is regarded as candidate spending, the costs and any associated costs of the item count towards the candidate's spending limit. The costs of all items used in the regulated period must be reported in the return for the candidate as appropriate.

Examples of cases and circumstances

1.4 These are some cases and circumstances where spending will be regarded as incurred for the purposes of the candidate's election:

- Where the candidate can be identified:
- Where the constituency can be identified:
- Spending by more than one candidate
- Material featuring the party leader or prominent party members

Where the candidate can be identified:

1.5. For example, whenever the item, such as a campaign leaflet, -

- identifies the candidate at the election or the candidate is able to be identified from the item, and
- the [item/spending] is aimed at voters in the constituency in which the candidate is standing to promote or secure the election of that candidate;

Where the constituency can be identified:

1.6 For example, whenever the item, -

- identifies the constituency in which the candidate is standing, and
- the [item/spending] is aimed at voters in the constituency in which the candidate is standing to promote or secure the election of that candidate.

1.7 In paragraphs [1.5 and 1.6] above, -

- spending on items to promote or secure the election of that candidate includes doing so by prejudicing the electoral prospects of another candidate or candidates standing in the constituency;
- an item may be promoting or procuring the candidates election even though it does not involve any express mention being made of the name of any candidate or the constituency

Spending by more than one candidate

1.8 For example, whenever an item, for example a campaign leaflet or a billboard advertisement, -

- is distributed or displayed with the aim of procuring the election of more than one candidate in the same constituency, for example in Northern Ireland, and
- each candidate is identifiable,

the cost of the item will be regarded as incurred for the purposes of the election of each of those candidates, and is therefore to be split between them.

Material featuring the party leader or prominent party members

1.9 The cost of items that explicitly promote the leader or other prominent party members are not regarded as incurred for the purposes of a candidate's election except where they are disseminated or displayed in the constituency where that leader or party member is standing.

1.10 Items featuring the party leader or prominent party members that are disseminated or displayed in the constituency where that leader or party member is standing are promoting or procuring the election of that leader or party member and the costs of such items are regarded as incurred for the purposes of that leader or member. They must be reported in the candidate return for the leader or party member and count towards the spending limit for the leader or party member.

General principles that apply to all election expenses incurred or treated as incurred

1. Re-using items paid for and used at a previous election

1.1 Items paid for and used at an election by a candidate must not be apportioned or discounted because they may or will be re-used at a subsequent election or elections. The full cost of items must be reported in the return at the election in which the item is first used.

1.2 The full cost of items that may or will be re-used counts towards the spending limit at the first election at which they are used.

1.3 The purchase cost of items that were:

- paid for in full (owned not hired); and
- used at a previous election; and
- reported in full in the spending return for the candidate at a previous election; and
- have not been altered in any way

do not need to be reported in the spending return, either as notional spending or otherwise, for the same candidate at a subsequent election.

1.4 The purchase cost of items that are owned by a candidate and that are re-used do not count towards the spending limit at subsequent elections.

1.5 However, all costs incurred in facilitating the re-use of an item at a subsequent election, including:

- storage,
- cleaning;
- alteration and/or addition
- maintenance; and/or
- redevelopment

must be reported in the return for the subsequent election where the items are used again.

1.6 The costs incurred in facilitating the re-use count towards the spending limit at the subsequent election in which they are re-used.

2. Items not used at all

2.1 Items paid for and not used at an election are not regarded as election expenses incurred with a view to or otherwise in connection with promoting and procuring the candidates election and do not need to be reported in the return.

3. Items incurred or paid for prior to the commencement of the regulated period

3.1 Spending incurred prior to the start of the regulated period, on items used during the regulated period, must be reported in the return.

3.2 Items paid for prior to the start of a regulated period that are used during the regulated period, must be reported in the return.

3.3 The cost of items where spending was incurred or costs paid prior to the start of the regulated period but used during it count towards the candidate spending limit.

4. VAT

4.1 All items reported in the return must be reported inclusive of VAT.

4.2 Where VAT is charged on an item, the VAT amount counts towards the spending limit and must be reported in the return.

Other terms:

Other terms in this document have the same meaning as in the Representation of the People Act 1983 or, where relevant, the Political Parties, Elections and Referendums Act 2000. Below is a list of these terms and their legislative references.

Table of definitions from RPA and the PPERA	
Appropriate amount	Section 90C of the RPA
Campaign expenditure	Section 72 of PPERA
Candidate	Section 118A of the RPA
Election Agent	Part 2 of the RPA
Election Expenses	Section 90ZA of the RPA
Expenditure return	Section 80 of PPERA
Notional Spending	Section 90C of the RPA
Personal Expenses	Section 118 of the RPA

Application to elections

This Code applies to the following elections:

- UK parliamentary general elections
- Northern Ireland Assembly elections
- Combined Authority Mayoral elections
- Greater London Authority elections
- Mayoral elections in England
- Local elections in England
- Police and Crime Commissioner elections (to be confirmed)
- By-elections in any of the above