

Although not conclusive, here is a list of some of the typical expenses you may be able to claim against your business income. Some things may not be relevant for you but there may be other things that you think of that are not here, so if you use it in your business, and it wholly and exclusively for your work, then it should be allowable. Always seek advice.

- Business travel to and from clients, meetings, bank, stationers, post office, accountant etc. These include taxi, train, plane, bus, and parking. Travel to and from a regular place of work is not allowable. Travel can also include overnight hotels for when working at client's premises or on other business travel such as training courses, and subsistence is also allowable (ie food) when you're away from home and/or your usual routine, but excluding usual day to day food for living.
- Motor expenses. If you use a car as a sole trader this is calculated as a % of the overall mileage for business purposes and then multiplied by all costs, including petrol, car tax, MOT, repairs, servicing and insurance. You may also be able to claim a capital allowance. This may not be relevant for a company as the car would need to be a company car and may not be tax efficient so seek advice.
- Alternatively, instead of motor expenses as above, business mileage can be claimed, which is 45pence per mile up to the first 10,000 miles and 25pence thereafter. You cannot claim for motor expenses and mileage. Seek advice regarding vans and bikes.
- Printing, postage and stationery costs as well as any other general admin costs.
- Contractor and staff costs, including NI costs and staff welfare costs, but you must consider whether there are any benefits in kind for staff and be aware of the P11D requirements.
- IT and computer costs, including broadband, back-up, virus software, and other software.
- Website, design, branding, advertising and marketing costs.
- Telephone if used for business purposes, % claimed dependent on name in contract and usage.
- Trade magazines, publications, memberships and business training costs, including books and other research and development costs.
- Repairs to any equipment used in the business, such as repair to IT equipment, phone and fixtures.
- Insurance policies for PI, PL, Employers, phone, laptop, or other equipment.
- Agent and other professional fees, including accountants and lawyer fees.
- Good and/or services purchased on behalf of the client relevant for your contract.
- Equipment purchases, such as laptop, computer, iPad, office furniture and other IT equipment, as well as hire and/or lease costs.
- Finance costs and bank charges incurred in running the business, including relevant interest.
- Office and/or use of home costs.

The typical things you can't claim tax relief for are generally client entertaining, (including drinks, dinner, lunches) and gifts to clients unless branded and under £50, (excluding alcohol), food and drink generally for your own consumption unless outside of your usual routine. This would also include clothing unless uniform or specifically contractual or branded wear, and private insurances, such as and including medical insurance or life insurance.

This is for guidance only and should not be taken as advice, as it will not be specific to your circumstances. We recommend that you always seek advice regarding your individual business position.