



2<sup>nd</sup> Floor, Hygeia House  
66 College Road, Harrow  
Middlesex HA1 1BE  
United Kingdom  
**Tel: +44 (0)20 8861 7575**  
Fax: +44 (0)20 8863 9198  
Email: [lgmail@lawrencegrant.co.uk](mailto:lgmail@lawrencegrant.co.uk)  
[www.lawrencegrant.co.uk](http://www.lawrencegrant.co.uk)

## TAX DEDUCTIBLE EXPENSES CHECKLIST FOR BARRISTERS

### 1. ALLOWABLE CLOTHING AND CLEANING

- |                 |                           |
|-----------------|---------------------------|
| a. Wig          | d. Wing collars and bands |
| b. Gown         | e. Wig tin                |
| c. Carrying bag | f. Dry cleaning           |

### 2. CHAMBERS EXPENSES

- |             |                |
|-------------|----------------|
| a. Rent     | c. Other costs |
| b. Interest |                |

### 3. TELEPHONE \*

- |                  |                   |
|------------------|-------------------|
| a. Mobile phone  | c. Home phone     |
| b. Telex and fax | d. Internet costs |

### 4. LEGAL LITERATURE

- |                                   |                |
|-----------------------------------|----------------|
| a. Law journals & legal magazines | c. Law reports |
| b. Law books                      |                |

### 5. CLERKING

- |                                    |                      |
|------------------------------------|----------------------|
| a. Commission paid to clerk        | c. Devilling charges |
| b. Secretary, receptionist, typing |                      |

### 6. GENERAL ADMINISTRATIVE EXPENSES

- |   |              |
|---|--------------|
| a. Photocopying                         | d. Bag/ case |
| b. Printing, postage and stationery     | e. Lexus     |
| c. Computer disks, software, cartridges |              |



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- 7. MOTOR EXPENSES** \* (excluding home to chambers)
- a. Road tax
  - b. Insurance
  - c. Repairs
  - d. Petrol
  - e. MOT
  - f. Parking
  - g. Cleaning
  - h. Congestion charge
  - i. Mileage allowance
- 

- 8. TRAVEL AND SUBSISTENCE** (excluding home to chambers)
- a. Taxi
  - b. Air fares, hotel, subsistence for meetings and courses
  - c. Tube/ train
  - d. Bus
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- 9. USE OF HOME AS OFFICE** Including business use of:
- a. Electricity
  - b. Gas
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**10. SUBSCRIPTIONS TO BAR COUNCIL AND SPECIALIST BAR ASSOCIATIONS**

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**11. PROFESSIONAL INDEMNITY INSURANCE**

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**12. ACCOUNTANCY**

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**13. CAPITAL ALLOWANCES ON OFFICE FURNITURE & EQUIPMENT**

Including computers, printers, scanners, desks, shelves, etc.

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**14. CAPITAL ALLOWANCES ON MOTOR VEHICLES**

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**15. CAPITAL ALLOWANCES ON LAW LIBRARIES**

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**16. COURSES / SEMINARS**

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**17. INTEREST ON BUSINESS LOANS**

\* Less ? % Private Use

**FOR FURTHER INFORMATION PLEASE CONTACT  
GRAHAM BUSCH BCom ACA CA(SA) or JUSTINE DAVIES  
ON 020 8861 7575**

We would not claim that the above list is exhaustive or necessarily applicable to all Barristers. Individual circumstances may expand or contract the claimable amounts.