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TAX DEDUCTIBLE EXPENSES CHECKLIST FOR CARE HOMES

1. DIRECT COSTS

- | | |
|--------------|----------------|
| a. Purchases | b. Consumables |
|--------------|----------------|

2. OTHER DIRECT COSTS

- | | |
|---------------------|-----------------------|
| a. Visiting Doctors | c. Fees & Licences |
| b. Health Workers | d. Other direct costs |

3. EMPLOYEE COSTS

- | | |
|--------------------------------|----------------------------|
| a. Ancillary staff salaries | f. General insurance |
| b. Staff welfare | g. Working spouse's salary |
| c. Staff recruitment | h. Trainees' salaries |
| d. Staff pension contributions | i. Assistants' salaries |
| e. Staff subscriptions | |

4. PREMISES COSTS

- | | |
|----------------------|--------------------------|
| a. Rent | f. Cleaning and laundry |
| b. Rates and water | g. Waiting room expenses |
| c. Mortgage interest | h. Security expenses |
| d. Insurance | i. Gardening |
| e. Light and heat | j. Housekeeper |

5. REPAIRS

- | | |
|-------------------------|------------------------------------|
| a. Repairs and renewals | b. Hire & maintenance of equipment |
|-------------------------|------------------------------------|



6. GENERAL ADMINISTRATIVE EXPENSES

- a. Books and journals
- b. Printing, postage and stationery
- c. Sundry expenses
- d. Telephone
- e. Computer costs
- f. Bad debts
- g. Advertising
- h. Public liability insurance
- i. Compensation

7. MOTOR EXPENSES

- a. Road tax
- b. Insurance
- c. Repairs
- d. Petrol
- e. MOT

8. TRAVEL AND SUBSISTENCE (excluding home to surgery)

- a. Taxi
- b. Air fares, hotel, subsistence for meetings and courses
- c. Tube/ Train
- d. Bus

9. LEGAL AND PROFESSIONAL COSTS

- a. Accountancy
- b. Legal and professional charges
- c. Valuers'/ Agents' fees
- d. Book-keeping & Payroll

10. INTEREST

- a. Loan interest
- b. Other loan interest

11. OTHER FINANCE CHARGES

- a. Hire purchase
- b. Bank charges

12. CAPITAL ALLOWANCES ON EQUIPMENT AND PLANT & MACHINERY

Including computers and ancillaries, furniture including beds, televisions, kitchen equipment etc.

13. CAPITAL ALLOWANCES ON MOTOR VEHICLES*

*Less ? % private use

**FOR FURTHER INFORMATION PLEASE CONTACT
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We would not claim that the above list is exhaustive or necessarily applicable to all Care Homes. Individual circumstances may expand or contract the claimable amounts.