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TAX DEDUCTIBLE EXPENSES CHECKLIST FOR THE DENTAL PROFESSION

1. DIRECT COSTS

- a. Drugs and instruments
- b. Consumables
- c. Laboratory fees & technician's charges

2. PRACTICE EXPENSES

- a. Locum fees
- b. Professional subscriptions
- c. DDU/ Professional indemnity
- d. NHS levies (BDA & GDC)
- e. Domiciliary expenses
- f. Dental eyewear
- g. Associates' fees

3. EMPLOYEE COSTS

- a. Ancillary staff salaries
- b. Staff welfare
- c. Staff recruitment
- d. Staff training
- e. Staff pension contributions
- f. Staff subscriptions
- g. Working spouse's salary
- h. Nurses' salaries
- i. Junior dentists' salaries

4. PREMISES COSTS

- a. Rent
- b. Rates and water
- c. Refuse collections
- d. Insurance
- e. Light and heat
- f. Cleaning and laundry
- g. Use of home as office
- h. Waiting room expenses
- i. Security expenses
- j. Mortgage interest
- k. Housekeeper
- l. Gardening



5. REPAIRS

- | | |
|-------------------------|------------------------------------|
| a. Repairs and renewals | b. Hire & maintenance of equipment |
|-------------------------|------------------------------------|
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6. GENERAL ADMINISTRATIVE EXPENSES

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|-------------------------------------|-------------------|
| a. Books and journals | e. Computer costs |
| b. Printing, postage and stationery | f. Bad debts |
| c. Courses and conferences | g. Advertising |
| d. Telephone | |
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7. MOTOR EXPENSES * (excluding home to surgery)

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|--------------|-----------|
| a. Road Tax | d. Petrol |
| b. Insurance | e. MOT |
| c. Repairs | |
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8. TRAVEL AND SUBSISTENCE (excluding home to surgery)

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|--|----------------|
| a. Taxi | c. Tube/ Train |
| b. Air fares, hotel,
subsistence for meetings and courses | d. Bus |
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9. LEGAL AND PROFESSIONAL COSTS

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|-----------------------------------|--------------------------------|
| a. Accountancy | c. Valuers'/ Agents' fees |
| b. Legal and professional charges | d. Tax investigation insurance |
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10. INTEREST

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|---------------------------|------------------------|
| a. Practice loan interest | b. Other loan interest |
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10. OTHER FINANCE CHARGES

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|-----------------------------|-----------------|
| a. Locum insurance premiums | b. Bank charges |
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11. CAPITAL ALLOWANCES ON DENTAL AND OFFICE EQUIPMENT

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

12. CAPITAL ALLOWANCES ON MOTOR VEHICLES*

*Less ? % private use

**FOR FURTHER INFORMATION PLEASE CONTACT
ALAN RAJAH FCCA ON 020 8861 7575**

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