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TAX DEDUCTIBLE EXPENSES CHECKLIST FOR THE HEALTHCARE PROFESSIONAL

1. DIRECT COSTS

- a. Drugs and instruments
- b. Consumables

2. SURGERY EXPENSES

- a. Locum fees
- b. Professional subscriptions
- c. MDU/ Professional Indemnity
- d. NHS levies (BMA & GMC)
- e. LMC levies

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. Trainees' salaries
- i. Assistants' 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
- m. Healthcare centre costs

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. Courses and conferences
- d. Telephone
- e. Computer costs
- f. Bad debts
- g. Advertising

7. MOTOR EXPENSES * (excluding home to surgery)

- 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. Tax investigation insurance

10. INTEREST

- a. Surgery loan interest
- b. Other loan interest

11. OTHER FINANCE CHARGES

- a. Locum insurance premiums
- b. Bank charges

12. CAPITAL ALLOWANCES ON MEDICAL AND OFFICE EQUIPMENT

Including computers, printers, scanners, photocopiers, desks, shelves 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 healthcare professionals. Individual circumstances may expand or contract the claimable amounts.