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## TAX DEDUCTIBLE EXPENSES CHECKLIST FOR THE SELF EMPLOYED

### 1. EMPLOYEE COSTS

- a. Wages and ancillary costs
- b. Staff pension costs
- c. Subcontractors
- d. Training courses

### 2. PREMISES COSTS

- |                    |              |
|--------------------|--------------|
| a. Rent            | d. Cleaning  |
| b. Rates and water | e. Insurance |
| c. Lights and heat | f. Repairs   |

### 3. USE OF HOME AS OFFICE

Including business use of:

- |                |        |
|----------------|--------|
| a. Electricity | b. Gas |
|----------------|--------|

### 4. GENERAL ADMINISTRATIVE EXPENSES

- |                  |   |
|------------------|---|
| a. Telephone     | h. Hire/ leasing of equipment           |
| b. Mobile phone  | i. Printing, postage and stationery     |
| c. Phone card    | j. Computer disks, software, cartridges |
| d. Fax and telex | k. Journals and magazines               |
| e. Home phone*   | l. Repairs and renewals                 |
| f. Photocopying  | m. General insurance                    |
| g. Subscriptions |   |

### 5. ADVERTISING AND PROMOTION

- |                |              |
|----------------|--------------|
| a. Advertising | b. Marketing |
|----------------|--------------|



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**6. MOTOR EXPENSES\***

- a. Road Tax
  - b. Insurance
  - c. Repairs
  - d. Petrol
  - e. MOT
  - f. Parking
  - g. Cleaning
- 

**7. TRAVEL AND SUBSISTENCE**

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

**8. LEGAL, PROFESSIONAL AND FINANCIAL COSTS**

- a. Legal fees (certain fees only)
  - b. Accountancy
  - c. Professional indemnity insurance
  - d. Bank charges and interest
  - e. Bad or doubtful debts
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**9. CAPITAL ALLOWANCES ON EQUIPMENT**

Including computers, printers, word processors, desks, shelves etc.

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**10. CAPITAL ALLOWANCES ON MOTOR VEHICLES\***

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**11. INTEREST ON BUSINESS LOANS**

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\* 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 traders. Individual circumstances may expand or contract the claimable amounts.