



Common Deductible Business Expenses

You can usually claim tax relief on expenses that are wholly and exclusively incurred for the purposes of running your business, in line with HMRC rules.



Office & Administrative Costs

- Office rent or workspace hire
- Business rates (if applicable)
- Utilities (electricity, gas, water – business proportion if home-based)
- Office supplies (paper, stationery, printer ink)
- Postage and courier costs

Use of Home as Office

- £6 per week

Professional Fees & Subscriptions

- Accountancy fees
- Bookkeeping fees
- Tax return preparation fees
- Legal and professional advice
- Business-related subscriptions and memberships
- Software licences and cloud-based tools (e.g. accounting, CRM, MTD software)

Travel & Motor Expenses

- Business mileage (using HMRC approved mileage rates)
- Fuel (business proportion only)
- Parking fees (not fines)
- Tolls and congestion charges
- Train, bus, air, and taxi fares for business journeys
- Accommodation costs for business travel
- ✗ Ordinary commuting is not allowable

Marketing & Advertising

- Website design and hosting
- Online advertising (Google, social media, etc.)
- Branding and graphic design
- Business cards, brochures, and flyers
- PR and promotional costs

Insurance

- Professional indemnity insurance
- Public liability insurance
- Employer's liability insurance
- Business contents insurance

Staff & Staffing Costs

- Employee wages and salaries
- Employer National Insurance contributions
- Pension contributions
- Staff training (work-related)
- Temporary staff or subcontractors

Equipment & Assets

- Computers, laptops, tablets
- Mobile phones (business proportion)
- Office furniture
- Tools and equipment

These may be claimed as capital allowances rather than day-to-day expenses.

IT, Phone & Internet

- Business mobile phone contracts
- Business landline costs
- Internet services (business proportion if mixed use)
- Software subscriptions and apps

Bank & Finance Charges

- Business bank account fees
- Loan interest (business-related)
- Credit card processing fees
- Merchant service fees (e.g. card terminals, payment platforms)

Training & Education

- Courses to maintain or update existing skills
- Professional development directly related to your current business
- Training that creates a new trade is not allowable

Other Allowable Costs

- Business-related stationery and printing
- Protective clothing or uniforms
- Small tools and consumables
- Bad debts (if previously included as income)



Remember...

- Expenses must be supported by records or receipts
- Mixed-use expenses must be apportioned fairly
- Personal expenses are not allowable
- This list is not exhaustive