

Allowable expenses for self-employed clients working in the arts and media

This list includes items claimed in the past by various clients in the creative arts and media. The basic test is that expenses claimed in the accounts should relate “wholly and exclusively” to work. In some cases, where an expense relates partly to business and partly to private use, a suitable percentage may be claimed.

If any of your work is as an employee (whether or not taxed under PAYE) then few, if any, expenses for that work may be claimed. In particular, travel costs are unlikely to be allowable.

Accommodation for work away from home (Cash per diem allowances should be declared as income and then actual expenditure claimed)

Advertising costs

Agents' commission

Bank charges (designated business loans or accounts used for business only)

Books/scripts/scores for work

Clothes bought and kept for performances only

Computer consumables (apportion if computer has part business, part home use)

Deputies for freelance work

Dry cleaning (performance clothes only)

Exchange commission on foreign fees/cash per diems

Food while staying away from home

Grooming for performers (eg haircuts)

Health for performers (eg ENT for singers) – these claims are increasingly attacked by HMRC so I suggest discussing any amount you are considering claiming a allowable

Image fees (publishing)

Insurance for work (travel/instruments/car)

Journals relating to work (eg *The Stage*, *Radio Times*) – not general newspapers

Lessons/coaching/masterclasses

Materials for writing/drawing

Motoring costs for work (incl MOT, road tax, services)

Photocopying and printing

Photographs and publicity material

Practice rooms

Props for stage shows

Publishers' fees

Recording costs, tapes, leads

Repairs/maintenance of instruments

Research material

Royalties paid

Seminars/trade fairs

Sewing materials (designers)

Stage make-up

Stationery & postage

Subscriptions to unions etc (eg Equity, MU, ISM)

Tax services relating to self-employment

Telephone & internet costs

Tickets (own, not for others) to concerts, theatre, cinema, museums where these relate specifically to work

Travel for work/parking (also auditions, lessons etc) - for those using Oyster cards, please print off regular statements to show work journeys (or keep a separate Oyster card for work)

TV licence where working in television

Use of home - these claims have been increasingly coming under attack in recent years. Depending on circumstances, I may suggest a modest claim in respect of rent/mortgage interest, power, council tax, insurance, cleaning, water, where appropriate. HMRC's latest guidance on claims for home expenses can be seen at <http://www.hmrc.gov.uk/manuals/bimmanual/bim47820.htm>