

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. For taxpayers who are both employed and self employed, if there are expenses which are relevant to both, it becomes more difficult to support a claim against self-employed income.

Longer-term items of equipment will come under capital allowances rules.

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

Advertising costs

Agents' commission

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

Books/scripts/scores/recording and streaming for work

Clothes bought and kept for performances only

Computers and 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 or occasionally for significant all-day travel, eg rehearsal and concert 10 miles away

Grooming for performers (eg haircuts, stage make-up)

Health for performers (eg ENT for singers) – these claims are increasingly attacked by HMRC so I do not suggest claiming as allowable. Cosmetic procedures for performers, or medical expenses relating to an injury suffered during work, are more likely to be allowed than more 'general' health expenses

Image fees and royalties

Instruments and repairs and maintenance

Insurance for work (travel/instruments/car)

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

Lessons/coaching/continuing professional development (but not preparatory to a change of job/new trade)

Materials for writing/drawing/sets and costumes

Meals when staying away from home for work. Occasionally meals when working for the day a considerable way from home, eg rehearsal and performance in a different city within the UK.

Motoring costs for work (incl car purchase, MOT, road tax, repairs, services) – or can claim fixed rates per mile instead

Photocopying and printing

Photographs and publicity material

Practice and rehearsal rooms

Props for stage shows

Publishers' fees

Recording costs, tapes, leads

Repairs/maintenance of instruments

Research material

Seminars/trade fairs

Sewing materials (designers), washing machine for costumes (designer/makers)

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 – there are flat-rate claims for these depending on time spent working at home. Depending on circumstances, I may suggest a modest claim in respect of rent/mortgage interest, power, council tax, insurance, cleaning, water, where appropriate. HMRC guidance on claims for home expenses can be seen at <http://www.hmrc.gov.uk/manuals/bimmanual/bim47820.htm>

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