



ACCOUNTANCY SERVICES LTD

Allowable Business Expenses

Professional fees

Accountancy
Solicitors
Surveyors
Architects

Advertising and business entertainment

Newspaper ads
Online ads
Website costs
Ad printing costs
General advertising costs

Financial charges

Bank, overdraft and credit card charges
Hire purchase interest and leasing payments
Alternative finance payments
Interest on bank and business loans

Car, van & travel

Car and van insurance
Repairs
Servicing
Fuel
Parking
Hire charges
Vehicle licence fees
AA/RAC membership
Train, bus, air and taxi fares

(please note, if you use the mileage method for travel expenses, the above costs are irrelevant)

Office costs

Phone
Mobile
Internet

Email and fax running costs
Postage
Stationery
Printing

Small office equipment costs

Computer software
Filing systems

Cost of goods

Cost of goods for resale
Raw materials
Direct cost of producing goods

Rents, rates, power, insurance

Rent for business premises
Business and water rates
Light, heat, power
Property insurance

Repairs and renewals

Repairs and maintenance of business premises and equipment
Renewals of small tools and items of equipment

Salaries and wages

Salaries
Wages
Bonuses
Pensions
Benefits for staff or employees
Agency fees
Subcontract labour costs
Employers' NICs etc.

Other expenses

Insurance costs
Licensing costs
Miscellaneous sundries
Subscriptions
Professional memberships

Capital allowances

You can claim capital allowances for certain items that you can't claim as an allowable expense, for example:

- plant and machinery – including cars, vans, computers, tools
- fixtures and fittings – including shelves, furniture, fittings