

# ALLOWABLE EXPENSES FOR A BUSINESS

- Accountancy fees
- Advertising
- Agent's fees
- Bad and doubtful debts
- Bank charges
- Computer software
- Council tax, rates
- Equipment costs
- Gas and electricity
- Insurance
- Legal and professional costs
- Motor expenses
- Office expenses
- Pension (if a Limited company)
- Repairs and maintenance
- Research
- Rent
- Subscriptions
- Telephone and internet (restricted to business use)
- Training
- Travelling expenses
- Wages