SMA
STAGE MANAGEMENT ASSOCIATION
supporting excellence in performance

TAX ALLOWABLE EXPENSES

HMRC will allow expenditure as a deduction from your freelance income when it is incurred wholly and exclusively for the purposes of your profession. The following is a list of the expenditure which HMRC will normally allow:- (some relating to performance may only be allowable for stage management undertaking dual roles : eg as ActingASM or Musician/SM. Some relate to teaching if part of your business).

1. Accountants Fees including bookkeeping fees.
2. Advertising, publicity, brochures, photographs, business cards and flyers.
3. Agents commission and complimentary tickets.
4. Auditions, competition entry fees.
5. Bad debts (included in turnover).
6. Bank charges (contact us to obtain free banking).
7. Books not retained for more than two years.
8. Bulbs, fuses, locks, keys, plugs, leads and minor repairs.
9. Computer consumables including USB memory sticks, external hard drives (back up) and software annual licence fee.
10. Coaching and rehearsals for engagements in hand.
11. Data protection registration and renewal fees.
12. Dental work beyond normal needs of health.
13. Deputies and accompanists (exclude deputies for an employment).
14. Dresswear
    1. Hire of professional dresswear.
    2. Laundering and dry cleaning of professional dresswear.
    3. Replacement cost of professional dresswear.
    4. Specific gig dresswear (at the behest of TV/ stage producer)
15. Fees paid to colleagues where the engager has paid their fees via you (your freelance income will include the gross fee).
16. Heat and light – calculate business use on area occupied.
17. Hire
    1. Business asset.
    2. Rehearsal studio or performance venue.
    3. Tapes/ DVDs
18. Hotel accommodation on tour.
19. Instruments
    1. Insurance including part or contents policy, if appropriate.
    2. Overhauling, tuning, repairs and maintenance.
    3. Removal to another property.
    4. Strings or reeds, resin for bows and other instrument components.
20. Insurance including office and business property policies.
21. Interest payable.
22. Journals and catalogues.
23. Legal costs including fee recovery and to fix contracts.
24. Manuscript paper and nibs.

25. Medical
    1. Alternative remedies including shiatsu, acupuncture etc
    2. Chiropody.
    3. Throat spray and lozenges.
    4. Treatment for specific business purpose (no dual purpose) including osteopathy, physiotherapy.
26. Microfilming and printing up rare music including digital archiving.
27. Miscellaneous expenses – give a full description of each item and state why you are claiming it.
28. Motoring expenses (include motor cycle and/ or car), keep a log of the total and business mileage for each vehicle so that the business element can be calculated:-
    1. Breakdown subscription/ insurance.
    2. Car hire, petrol allowance to colleague(s).
    3. Car repairs, servicing, MOT, oils, antifreeze.
    4. Motor insurance.
    5. Parking at engagements, tolls and ferries.
    6. Petrol.
    7. Road fund licence.
29. Music for pupils, music for current engagements which you have not retained for more than two years.
30. Music festivals and conferences
31. Newspapers and Music Reports (only to read reviews or seek work).
32. Own property – calculate business percentage on floor area:-
    1. Cleaning.
    2. Insurance.
    3. Redecorating studio
    4. Rent and rates.
    5. Repairs and maintenance.
33. Photocopying.
34. Porterage, carriage, securicor, removals
35. Postage.
36. Private pupils exam fees and prizes.
37. Recording equipment.
    1. Batteries for radio/ cassette recorder/ calculator.
    2. Blank tapes/ CDs/ DVD for rehearsal.
    3. Demo discs/ tapes including cost of engineer to record them.
    4. Memory cards.
    5. Style and maintenance.
38. Records/ tapes/ CDs/ DVDs not retained for more than two years.
39. Rent and rates of premises – calculate business percentage on floor area basis.
40. Replace tour luggage and toiletries..
41. Research assistance and material.
42. Royalties to PRS.
43. Secretarial assistance including payments to spouse/ partner at the market rate for the work provided – to be paid through PAYE system.
44. Software for your computer, web domain, registration and hosting fees.
45. Stage appearance.
    1. Contact lenses and spectacles, maintenance insurance thereof (you must have second set of lenses or spectacles that you use outside work).
    2. Fitness costs if relate specifically to role.
    3. Hairdressing, cosmetics, beautician.
    4. Make up and remover.
46. Staff welfare including first aid, beverages and Christmas party.
47. Stationery and printing including inkjet cartridges and toner.
48. Subscriptions to professional bodies.
49. Subsistence – you are allowed to claim the cost of all your meals when on overseas engagements. Only claim the cost of the evening meal when on tour in the UK and day time meals incurred on business travel.
50. Television – if much of your work is on stage:-
    1. Licence fee.

    2. Rental.
    3. Repair.
51. Telephone:-
    1. Land line – request call transaction listing from the line provider to calculate business amounts.
    2. Internet connection.
    3. Mobile.
    4. Coin box calls.
52. Tips including tips to dressers, call boys, stage doorkeepers.
53. Travel:-
    1. Bicycle repairs and maintenance, consumables and insurance – calculate the business use on a mileage basis.
    2. Fares to the engager.
    3. Fares to other than engager, e.g. music shops, libraries, auditions, festivals.
    4. Inoculations.
    5. Travel cancellation fees.
    6. Travel insurance.
    7. Visas.
54. Visits to cinemas, concerts, opera, theatre, but only the cost of the ticket and only if akin to your repertoire.
55. Wages and salaries – to be paid through PAYE system.
56. Wardrobe expenses – replacement and renewal of existing items (including shoes and towels) and props.
57. Warranties e.g. PCs.

Capital Expenditure

A deduction from your taxable income can be made in respect of your expenditure on "Fixed Assets" namely the movable tangibles likely to last over two years that are used in your business. The following are some examples:- (When you commence your business that you can claim capital allowances on the "Fixed Assets" which you have introduced to the business even if you purchased an item several years before you commenced your business).

1. Anglepoise lamp, dedicated lighting.
2. Bicycle.
3. Books including music reference books.
4. Camera, projector, screen.
5. Carrying case.
6. Computer and printer.
7. Fax machine.
8. Instrument and associated equipment.
9. Know how.
10. Legal costs on purchase of property.
11. Motorcycle.
12. Motor vehicle including car and van.
13. Music shelving.
14. Music stand.
15. Office furnishings including carpets and curtains.
16. Office furniture including desk, chair, filing cabinet and bookcase.
17. Piano stool/ seating for playing instrument.
18. Photocopier.
19. Plant and machinery (equipment).
20. Property.
21. Recording and playing equipment including television (if much of your work is on stage), DVD, VCR, cassette recorder, hi-fi and music centre.
22. Records, CDs/ DVDs and recorded tapes.
23. Research and development.
24. Stationery
25. Telephone including mobile phone.