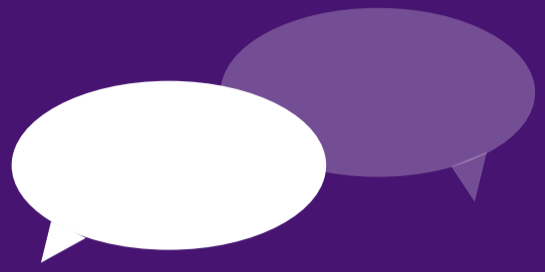


# Allowable expenses for small businesses

## Marketing

One-off costs and ongoing charges are allowable.

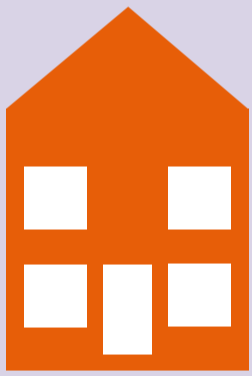


## Accommodation

You can claim for overnight stays away from home, food and drink.

## Travel

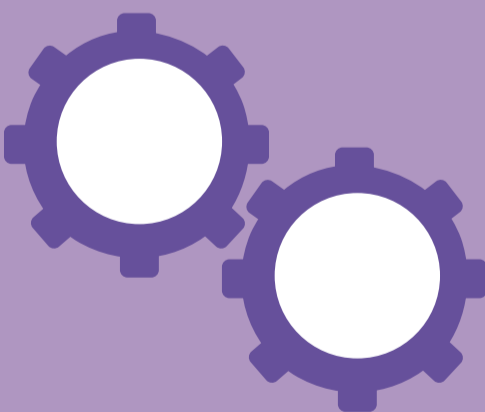
45p per mile if travelling by car or van for the first 10,000 miles, parking, tolls, congestion charges and public transport.



## Working from home

You can claim £6 per week or work out how many rooms in your house are used for work and for how long.

**Telephone bills**  
You can claim all costs of a mobile phone registered to your business. You might also be able to claim part of your home phone bill.



## Training

Training that is relevant to your business can be claimed.

## Fees

Professional fees such as accountancy and legal costs exclusively for your business can be claimed.



## Pensions

If you own a limited company and use an HMRC approved pension scheme, you might pay less corporation tax.