



TOP 5 EXPENSES

**not claimed
by dentists**

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Clothing / Laundry

The Dental Scrubs you wear in your practice are (the only) clothing items that are allowable for tax relief as they are considered “wholly and exclusively” for business use. Remember too though, you can also claim a fixed rate laundry expense of £60 per year for washing your uniforms.



Travel / Motor

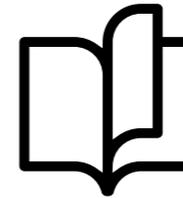
You may not always travel between practices, you may just work at one practice. But if you do work at multiple practice sites, you can claim the travel between these sites against your tax. Remember though, you cannot claim mileage for any travel between home and your usual place of work. The easiest way to claim these costs in your accounts is to keep a mileage log of business trips; you can then claim these at 45p per mile (for the first 10,000 miles per year).

[See our blog on what mileage can you claim.](#)



Finance Interest

Tax relief is available for interest on loans where the borrowed money is used for certain specific purposes e.g. where the loan is used to buy equipment or machinery for use in your work (relief is only available if you were entitled to claim capital allowances on the item(s) in question). You cannot claim relief for interest on overdrafts or credit cards and the limit on Income Tax reliefs restricts the total amount of qualifying loan interest relief in each year, to the greater of £50,000 and 25% of ‘adjusted total income’. You should make sure that you get (and keep) a certificate of the interest you have paid during the year from your lender; HMRC may ask to see it.



Books / Courses

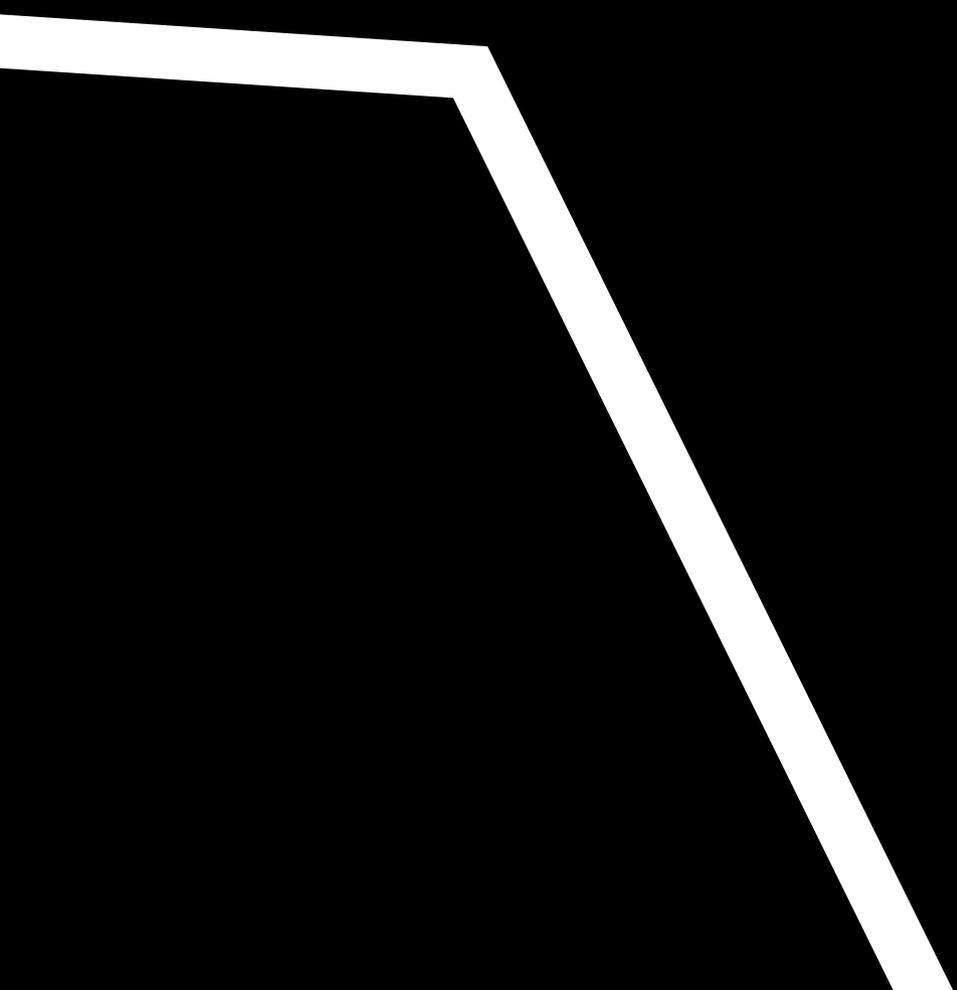
Books or educational materials you purchase for personal use aren’t tax deductible. However, if you’re self-employed, expenses like books, magazines, trade publications and course materials that top up an existing skill, may be allowable.

[See our blog on course expenses.](#)



Office Costs

Office costs for your business can include phone and internet bills, postage, stationery, printing, computer software etc. If you own a dental practice, there will be additional items that are also allowable such as flowers and magazines for the patient area, tea/coffee for patients and staff, air fresheners etc. **[See our full blog on what can I claim.](#)**



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