The Performer's Guide to Trimming Your Tax Bill

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Tax deductible expenses for actors, musicians and entertainers

Taxes and actors, musicians and other performing artists tend not to be a happy mix. Taxes and the administration of their business is often the last of their concerns but can be the first thing on their worry list. An artistic temperament simply does not interface well with the exacting rule-filled world of accounting and HMRC. Many performers tend to avoid the situation and consequently leave themselves faced with the panic filing of tax returns, bad advice or just not filing their tax returns at all.

A professional performer needs to keep proper accounting records as these contain the information required for tax returns. HMRC can request to inspect records so it is best to keep up to date with it all in an on-going basis rather than just throwing it at somebody a few days before the deadline. These records should include the details of expenses incurred that are tax deductible. (Keeping proper accounting records are covered in another guide.)

The law states that expenses claimed are to be 'wholly and exclusively incurred in the performance of the business', but it is not always so clear cut. Many items of expenditure could be claimed as 'wholly and exclusively', but it should be used with care and not abused. Over claiming can lead to problems later on if there is an inspection by the taxman and keeping paperwork is key to supporting any claims.

We have put together this general guide for actors, musicians and performing artists about which expenses should be allowable for self-assessment income tax in the UK. The information is a guide only as situations can vary and tax rules often change. We cannot assume legal liability for any errors or admissions this information may contain.

Agents and promotion

Agent fees and commission

Should you use an agent to get bookings they will charge an agreed commission or fee and, most likely, VAT. These costs are allowable as a tax deduction. VAT can also be reclaimed if you are standard rate VAT registered , depending on your VAT status, or treated as a cost in full if you are not VAT registered or flat rate VAT registered. (VAT is covered in another guide.) People often begrudge paying agent fees but without the agent, how likely are you to have got the job?

Subscriptions to trade journals and websites (e.g. The Stage, Mandy, Casting Call Pro, Singers Pro, Spotlight)

These are subscriptions that enable you to keep up to date with happenings in your industry and also can assist you in finding work. These publications are often the only source of audition opportunities, especially if you do not have an agent. These costs are allowed as a tax deduction.

Trade union membership and casting resource listings (e.g. Equity, ISM, Musicians Union)
Although not compulsory to join one of these organisations, the purpose of them is to assist you in your career. Some organisations offer insurance, which can save on your outgoings. The photography cost for the headshots needed for some organisations (e.g. Spotlight) are a tax deductible (see below).

Marketing
Every performer needs to invest in self-marketing. Essential marketing costs that are tax deductible include your Spotlight annual fee and any subscriptions to casting websites like Constant Casting, Mandy and Starnow, as has been mentioned above.

Photography and showreel production and distribution
The cost of hiring a photographer and getting headshots and photographs is tax deductible, but usually the cost is spread over a couple of years, depending on how often you update your portfolio. The cost of creating a voiceover CD or showreel should also be tax deductible and this cost is also usually spread over three years.

Don't forget that the cost of make-up and a haircuts which are needed specifically for photo shoots, film premieres or promotional events should also be deductible (more on these costs later).

Public relations
If you are lucky enough to have a PR manager, their costs are classed as marketing and are also allowed as a business expense.

Website and website management fees
If you design a website to promote yourself as a performer or hire a designer to do it for you any fees and annual domain registrations, ongoing maintenance or monthly subscription costs are tax deductible. Upfront design costs are not immediately tax deductible as generally the design lasts more than one year and the cost should be spread over that period.

Recordings of own performances to use as marketing and advertising material
This is another form of marketing cost that is allowable. It includes the costs associated with the production and distribution of a showreel. Please be aware that the sale of recordings is very different as the correct licenses need to be obtained to be able to do this for copyright reasons and manufacturing. Once obtained, the licenses are an allowable cost, with sales treated as taxable income and any costs incurred are allowable cost of sales. However, if any of the recordings are used for personal use, the appropriate proportion of cost must be disallowed.

Entries to networking events
Networking is often a way that you make contacts, for example, The Voiceover Network and Reading Arts Business Club. It needs to be appropriate for your business. Performing is your business and needs to be treated as such. As always, it needs to be the appropriate networks to help you. You should be able to claim the entry costs into events and also the travel costs to get there. Again, consider about any duality. If you plan to travel to Cardiff to go to a networking event for welsh actors and plan to visit friends and family at the same time, then there is a duality and the travel aspect would not be an allowable tax deduction (See more on travel below).

Research and training

Theatre, concert, gallery and museum tickets
A performer is often expected to research their roles or possible roles and the accepted way of doing this is by attending performances, galleries and museums in order to get a flavour of roles that may be auditioned. This should be used with caution as attending a *Robbie Williams* concert is not going to be accepted as research for somebody preparing for *Henry V*, however, it may be appropriate for a lighting designer to see the use of lasers in a different environment. It all comes down to 'wholly and necessary' for your business. You can also claim the travel/mileage allowance to get to the research place (see later).

DVDs, CDs, cinema and movie subscriptions
This is also an area of expenditure that can be allowable for performers who work in the appropriate field. As with the theatre section above, it needs to be related to what you do. An opera singer will be able to buy DVDs and CDs that relate to roles they may study. Again, sense prevails. It would not be deemed as business for a baritone singer to buy a CD of soprano arias. In some cases the TV licence and satellite/cable subscription can be allowable business expenses for some professions, for example, movie actors, directors and journalists.

Training, workshops and classes, singing and dancing lessons
It is vital that any performer continues with training and upkeep of their skills. The cost of attending regular acting classes, workshops, movement or dance classes, vocal coaching, music lessons etc. should be tax deductible. If you are a musical actor and have a singing or voice tutor then these costs should also be allowable. Even the cost of attending a full-time filming or Shakespearian course should be deductible. It is all about updating and enhancing skills to keep you employable and noticed. However, it is not about acquiring new skills that are unrelated to your current business, for example training to be a plumber, as these are regarded as capital in nature and in effect a new business. A new skill can be close to your current profession but may be non-tax deductible, for example, an actor may choose to develop circus skills in order to market them as a new skill. However, if circus skills were needed for a role already landed, then it would be an allowable cost.

Business and marketing training
In order to enhance marketing and business skills it is often appropriate to undertake training that is not directly part of your skills, for example, an online course on how to build videos that can be used to promote your performances, social media advertising, website building, book keeping courses. All of these help to build a more rounded business person, or help to highlight areas where help or outsourcing could be appropriate. After all, if you don't have some understanding of the basics, how can you instruct others to do their best for you?

Outfits and equipment required for performance

Performance wear or costumes
Clothing is always an area that gets high attention. The rule is that clothing is not allowed unless purchased for work during film, TV or stage performance. If items of clothing and footwear are purchased specifically for a role, the costs can be deducted for tax purposes as long as it is unlikely to be used for any other purpose. Clothing for rehearsal purposes are not tax allowable as they have a duality of benefit. Duality is when an item can be used for a non-business purpose as well as a business purpose. We need clothes to protect our modesty and give us warmth!

It is the same for musicians. If concert dress/opera gowns are purchased specifically to perform in, then they are allowable. However, if the performer wears the clothing to the venue and back home again, there is a duality so therefore it becomes non-allowable. HMRC are very hot on this area and there have been investigations into people where it shows that this type of expense is higher than expected. If you can get a photo of yourself wearing the clothing in the setting for which it was purchased for it helps as back-up should the need arise, for example, that new outfit for the red carpet you had to attend or the medieval costume you had to provide for a production of *Romeo and Juliette*.

The same rules apply to dancer. Dance shoes should be a fully- allowable business expenditure as, without these, you are unable to carry out your business. There is unlikely to be a duality of benefit as the shoes are highly specialised. You are not going to wear your pointe shoes to the supermarket! As above, dancewear for auditions and rehearsals are not tax deductible. By all means show them as a cost to the business, but that will be a difference between your own accounts and your tax accounts.

If you are reimbursed for any costumes/performance outfits this reimbursement must be included as income.

Costume cleaning
Once an item of clothing has been deemed a costume and allowable, any professional cleaning of the item can be claimed. What you will not be able to claim is the box of washing powder in order to wash your clothes. You will still need to keep receipts from the dry

cleaner. If you are reimbursed for any cleaning, then this reimbursement must be included as income.

Props

These are also a business expense when used in a production environment be it theatre, concert, workshop and so on, provided there is no dual use of the item. An upright candelabra looks great to set a stage for a concert but if it then returns home and is used in a personal environment it becomes a dual benefit item and is not allowable. Clothes can also be used as props or in workshops. The same applies with regards to duality. The best advice again is to keep a detailed record of what is being claimed as props and when used, and ideally photographic evidence of their use. A size 10 person purchasing size 18 clothes for props in a workshop can probably get away with them as expenses, but then it comes down to detailed records being maintained.

Strictly speaking, props tend to last longer than one year and should be treated as capital items and there are separate rule for capital items. Generally the costs of these items are spread over their expected useful life, although an annual investment allowance is given for capital costs but that amount varies each year. It is always best to seek advice.

Hairdressing, make-up and wigs

Wigs and accessories for the purpose of performances are allowed as tax deductions. This is particularly useful for people who work in period dramas or as pantomime dames. Cleaning costs of wigs is also an allowable expense. As before, if there is any reimbursement for cleaning this reimbursement must be included as income.

Over the last few years HMRC has taken a hard line on hairdressing and make-up costs. General recurring hairdressing is not an allowable tax expense. However, an allowance for specific events, performances and concerts can be claimed. Stage and TV make-up can be taken as a tax deduction, but day-to-day make up would be harder to justify.

Contact lenses

If you normally wear spectacles but the character you are playing doesn't wear glasses you will have to purchase and wear contact lenses and these expenses should be deductible. However, you need to consider duality of benefit. If you wear the contact lenses for any other purpose other than performing, they will not be allowable. This includes travelling to and from engagements. It may be possible to claim glasses that are specific for reading music say as an orchestral player or conductor where varifocals me be essential.

Instrument maintenance

The cost of hiring, repairing, maintaining and insuring instruments are deductible expenses. However, if the instruments are used in a PAYE employment there needs to be a reduction in the amount being claimed as the costs are not wholly for your self-employed business. The PAYE code applied to the salaried work should include an allowance for these expenses and therefore this would be a double deduction which would not be allowed. If there is no allowance in the PAYE coding, an application can be done to HMRC via the help line, or the costs can be put through on the tax return in the employment section.

Play texts, books, biographies, scores, downloaded music and backing tracks
This is often a big area of expenditure. Provided it is used for business purposes then these costs are allowable. As above, a baritone purchasing a sheet music book of soprano arias would not be an appropriate cost unless he sang with a soprano as a duo, ran workshops for singers, or needing to build a library for pupils. It relates to what would be acceptable for your business. The same is true for play texts for actors.

Travel expenditure

Travel to and from auditions and performances
Most travelling costs incurred for acting, dancing, and performing-related activities are tax deductible. This includes travel from home to audition, rehearsals and performance venues, and research trips. These costs are normally train, tube, bus or taxi fares, as well as mileage and reasonable subsistence costs, which are both explained later.

Oyster card costs are tax allowable for journeys. Transport for London weekly travel summary emails that show each trip can be used for your accounting records.

Travel costs for overseas work (auditions or performances) can also be claimed, be it air, boat or train fares, as well as related expenses such as accommodation costs (see below). However, there are complex rules if family accompany you or if there is a holiday element to the trip. Specific advice needs to be sought if this is the case.

Beware, travel & subsistence cannot be claimed once you have been going to the same temporary place of work for 24 months or foresee that you will be going for more than 24 months. There is a 40% rule of self-employed time, but speak to a specialist advisor.

Subsistence - food and drink
The cost of meals is not normally an allowable business expense as there is a duality of benefit – we all have to eat therefore it fails the ‘wholly’ test. However, where travel costs have been incurred it is normally allowed to claim reasonable expenses on food and drink if the business trip is outside the normal pattern of travel. Food expenses incurred on trips to the normal base of work, for example a school where you are a tutor or an orchestral rehearsal venue, would be disallowed. Expenses incurred for one-off engagements would be allowable, as well as costs of being on tour or filming away from home. Generally speaking, it is not allowable if is within 10 miles of your base location and you need to be away from that base on business for a minimum of 5 hours. Always consider what the ‘reasonable man’ would expect as allowable.

It is always best to have a receipt for your meal, but this may not always be possible, especially if you are in a group of people and you pay your share. A contemporary record like a diary or cashbook entry could be used to support the claim for small amounts. Just remember to keep your diary.

Alcohol is always asked about. If your normal routine is to have a glass of wine with your evening meal when at home then it is a reasonable to allow a glass of wine with your meal when you are travelling.

Some performers get paid a per diem for food and beverages whilst on tour. As part of self-employment this allowance needs to be declared as income, and then the actual costs incurred treated as expenses. Of course, it you don't spend all the per diem, you make a profit that is taxable.

Questions always arise with regards to whether the costs for buying your agent, a business contact or prospective clients a drink or meal are tax deductible. The answer is no. This is entertaining (unless the person is your paid employee) and the costs involved are specifically disallowed by law. If you insist on paying, obtain two separate checks and pay for both but only claim your own costs. In your own accounts you can put through both costs so to recognise the cost of running your business, but you will have a difference between your own management account and tax accounts.

Hotel expenses

Performers often have to stay away from home in various types of accommodation, especially if on tour, filming on location and even if they are promoting themselves in a different area of the country or world. The whole hotel bill would generally be allowable including meals, but sundry items such as the bar bill and newspapers should not be claimed.

There are additional rules to be aware of depending on the type of accommodation you stay in. For example, if you stay in an Air BnB or similar property and you have access to a kitchen to make your meals, then you cannot claim the grocery bills as it is the same as living at home. But if at a hotel and the only option is to buy your meals, then reasonable expenses will be allowable.

Don't forget there are complex rules if family accompanies you or if there is a holiday element to the trip. Specific advice needs to be sought if this is the case.

Motor expenses

This is always a minefield. Actual costs of running a car for business can be put through as business costs in a proportion of business use versus personal use. The cost of the car is not included in this calculation but costs that can be included are car insurance, car recovery, road fund license, valet services, MOT, servicing, repair, fuel, oil, replacement blades, and so on. A mileage log needs to be kept to establish how much the vehicle is used for business. The total cost for the year is divided by the business mileage for the year, and that is the allowable expense. Alternatively, a mileage allowance can be claimed.

Mileage
A detailed mileage log needs to be kept showing all business trips made. However, a simpler method would be to keep a diary with addresses/postcodes of where you are travelling from and to, and then at the end of the day/week/month, work out the mileage. The allowance below is then applied to the mileage. The rate used depends on the mode of transport, if there are any business passengers, and the number of business miles done in the year.

Rate per mile	Car / Van	Motor Cycle	Bicycle
Business miles up to 10,000	45p	24p	20p
Business miles over to 10,000	25p	24p	20p

An additional 5p a mile can be claimed for each business passenger.

There can be no duality of purpose for the business trip. For example, you may attend a conference in Staffordshire but take the family so they can enjoy Alton Towers. The conference cost will be allowable but not the travel to get there.

It needs to be made clear that journeys to and from PAYE jobs are not business trips and therefore must not be aggregated with freelance business miles. This is classed as 'ordinary commuting' and there is no tax relief on this.

Office equipment and costs

Premises costs
If you hire space in an arts centre or have your own studio space outside the home, you can charge the business for these costs. If you have built or purchased a building for your business you cannot claim the costs of this and there are other rules for this. The lease of business premises normally means you are responsible for utility costs (electricity, gas), maintenance (cleaning, repairs) and the rent/lease costs. Should you work from home, there are other rules to be applied.

Many musicians teach in a school on a freelance basis and have to pay a room rent to carry out the teaching. This can also be deducted as an allowable cost.

Working from home
Most performers use their home for acting, practice and related activities including researching roles, browsing for castings, telephoning and emailing agents, learning scripts and practising their art. There is an allowance for using your home as your work place and is given if you don't have other options for working. It can be as little as a desk in the corner for paperwork, to a dedicated room. There are two options when dealing with working from home costs:

1. Work out the total spend running the home. This includes mortgage interest or rent, council tax, house insurance, gas, electricity (not water), cleaning and

repairs/redecoration to the business room. If a room is dedicated to the business, divide the yearly total running cost by the number of rooms (minus the kitchen and bathrooms) and multiply by the number of rooms used by the business. Should the room be 100% dedicated, then it will give rise to capital gains tax when you sell the property as the full amount of principle private residence relief is not available. If the room is not solely dedicated to the business, this figure needs to be reduced proportionately which is normally done by working out the number of hours you work from home on your self employed business divided by the number of hours in the year (8760) as the room is available 27 x 7 x 52

2. There is a standard amount that can be claimed and accepted by HMRC. Up to 2012/13, the amount was £4 per week. However, this has now changed and is based on amount of time spent in the business room. Evidence needs to be kept by logging the number of hours and then the allowance taken. Current rates are:

Less than 25 hours per month	£0
25 - 50 hours per month	£10
51 - 100 hours per month	£18
101+ hours per month	£26

Which ever method is selected, it continues until a significant change in circumstances.

iPads, electronic notebooks, computers, printers, camera
These types of cost are known as capital items, i.e. they would normally have a life of more than one year. These are still allowable as business costs but they are in the special category of capital and you obtain an allowance for their cost. Generally the costs of these items are spread over their expected useful life, however, the government does allow an investment allowance, which would normally cover the cost of these items in their first year. There may be personal use for these assets, in which case the allowance is restricted to the amount of business use only. If you are unsure, it is best to contact an accountant for help.

Computer software and security
On the assumption that the computer is used for business, any business based software can be treated as a tax deductible. This would include products such as Microsoft Office, internet security, Sibelius, notation software, publishing tools, accounting software etc. However, if the computer is for personal and business use, the costs of the software used would have to be apportioned between business and personal unless the software is entirely business specific. Details should be kept on usage and the proportion allocated each year. If personal use is incidental, it is likely that the whole cost can be taken as an allowable expense.

Ink, stationery and mailing costs
These generally are all allowable as a deduction for tax purposes if for business use. The birthday card and postage to Auntie Flo would not count, however, thank you cards to your agent and such like would be allowable. Royal Mail Online do a prepaid postage account.

The cost to put money in that account would not be a tax deductible, but each time you dipped into it to mail anything related to your business would be, so print the confirmation email of the evidence of spend.

Phone and internet costs
Technically, it is the actual cost of calls that can be claimed but many people who run their own business have all-encompassing packages for unlimited calls and unmetered broadband. If there has been no increase in costs of phone packages and broadband, then no costs can be attributed to the business. However, most businesses allocate a proportion of the costs to the business. Empirical evidence needs to be maintained to justify the amount allocated.

Accountancy, banking and legal costs

Accounting and bookkeeping fees
On the whole, these costs are allowable. There are of course exceptions. They mainly include any fees payable for completing tax returns and the set up costs of forming a company. If the accountant's bill is all-inclusive, request a breakdown so allowable costs can be included as a deduction.

As a self-employed person, you have to play class 2 national insurance. This is classed as a personal cost and therefore it is not an allowable business expense.

Bank account/overdraft charges
It is always advisable to have a separate bank account for your performing business. That way any finance costs in running the account truly belong to the business and not due to general living costs being taken from earnings. The financing costs are an allowable tax deduction. Monthly charges applied to a business bank account are allowable.

If you only have one bank account, then the financing costs will not be able to be claimed as it is not possible to distinguish between interest charged on the business and personal expenditure. The same applies to bank charges.

Legal and professional fees
On the whole, these costs are not allowable. You cannot include costs in relation to the purchase of large items, settling tax disputes, fines for breaking the law and costs or creating/filing tax returns. Speeding tickets and parking fines are not allowable costs for business and tax.

Employee costs

Employees
Should you employ somebody to work for you, the cost of their salary and employer's national insurance, plus any other benefits you give them, is an allowable expense for the business. You need to be running a recognised payroll scheme and reporting monthly to

HMRC. However, the cost of a nanny is not an allowable tax deduction as it is not a business expense. They may allow you to work, but it is not a direct cost of the business.

Employing relatives

Payments can be made to a non-earning spouse or other family member for secretarial services or suchlike, but the payment must be a wage considered appropriate for the amount of work that they undertake within the business. There needs to be an actual transfer of funds to the employees own bank account for it to be an allowable deduction. The spouse or family member must still be on a recognised payroll scheme.

Although we have said that entertaining is not allowable, should you have employees you are able to spend up to £150 per employee in the year on their entertaining as long as it is wholly and exclusively for the purposes of the trade and is not merely incidental to entertainment that is provided for customers, agents, promoters etc. It must be an annual event and not one-offs. It is possible to have more than one annual event (see HMRC notice EIM21690). The definition of employee is extended to include retired members of staff and the partners of existing and past employees. Although the expenditure is allowable, the employees themselves may have to pay tax on the entertainment received and the employer will have to report this on form P11D. It should be noted that this is an exemption and not an allowance, so if the cost of the event is £40 per employee, you can only exempt out £40 per person and not take an allowance of £150 per person.

Musicians fees

For musicians who run band, quartets, orchestras or similar groups, the fees paid to other musicians are an allowable expense. However, you must declare the full income of the gig you have arranged and show the other musician's costs as expenses. The musicians should invoice the organiser for their agreed fee. The invoicing musicians should state that they are responsible for their own income tax and national insurance. It may be considered that the other musicians are employees of the organiser, so consideration may have to be taken into account by using the employment status indicator. If the musician can install a deputy, then this should be enough for them not to be an employee.

Health and fitness expenditure

As an actor and performer it's important to keep yourself in good shape and looking good. It may be necessary for an actor to incur specific cosmetic surgery costs solely for the purposes of their career. Your agent may advise you to have your teeth whitened or even straightened as this could be holding back your TV or film career. Such expenses may be deductible but the tax authorities are quite strict in this area, so talk to your accountant about this. There is a current case going through the courts (March 2017) on a cosmetic treatment deemed to be necessary for an actors career being put through as an allowable expense, so there may be a change in tax law after this case is finalised.

A regular visit to the chiropractor would not be an allowable expense as the outcome of the treatment is not wholly for the business. The cost of osteopathy or physiotherapy cannot be claimed even where the treatment arises specifically from the strains of playing an instrument. If you feel you have incurred private medical costs for something specific that only occurred through your self employment and you could not wait for NHS treatment, then you could make a claim for the cost, but declare it in the “other information section” then HMRC can make a call on it.

Your monthly or annual gym membership cost may be deductible but it is dependent on what you do. In the majority of cases it will not be an allowable costs as HMRC deem it a dual benefit of improving your health or keeping healthy and there are alternatives. However, if the only option is working in a gym, then it could be allowable e.g. the business is a cage fighter and you need specialist equipment.

Insurance

This is normally the cost of insuring yourself/the business, especially public liability insurance and professional indemnity insurance if you are involved in training and article writing that people may rely and act on. Public liability insurance is generally covered by membership to a union for example Equity or the Musicians Union.

Other insurances are available, for example, insurance for a pianist’s fingers or dancer’s legs, and these are all valid costs as wholly and exclusively used for the business of being a performer.

Should you wish to have a no-obligation phone call to discuss your accounting and tax requirements as a self-employed performer, then please call us on 01344 834264 to arrange an appointment.

This is called Show BUSINESS.
The successful understand the business side of their business.

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About Louise Herrington & Performance Accountancy

Louise obtained a Business Studies & Accounting honours degree and went on to train as a Chartered Accountant with Price Waterhouse – one of the top three Accounting practices in the world. Her passion was always music & singing, so she studied voice privately for a couple of years.

The English National Opera started a training course called "The Knack", and she was one of the first students taking this year long training in 1995/1996.

Performance Accountancy is a combination of both professional worlds. The business offers accounting & taxation services to Musicians, Actors, Singers, Dancers, VoiceOver artists as well as other performers, people in the arts, media & entertainment arena, and also the creative industry that surrounds them all. As Louise still performs, she has in-depth knowledge of the frustrations of trying to be creative & perform, alongside the administration nightmare that people face in deal with finance & tax.

The image of a boring accountant is far from what Performance Accountancy represents. If you have questions or want to talk through your accounts and tax needs, then give the team a call on 01344 834264.

Probably the only Chartered Accountant with a Professional Operatic Background specialising in accounting and tax for those in the Performing Arts Industry.