

Expense Mapping Cheat Sheet

Module 11 Expense Categories → Xero Chart of Accounts → Untied Tags

Why this exists: every expense you record only has to be classified once. Use this sheet to pick the right **Xero nominal code** or the right **Untied tag** the moment you enter a transaction, and your bookkeeping will already match the categories we use in Module 11 – and in your accounts. No more guessing, no more re-coding at year end.

How to use it: find your expense in the left-hand column, check the "what counts" guidance against your own spend, then code the transaction using either the Xero account shown, or the Untied tag shown – whichever system you record your expenses in. This only works once your own Xero chart of accounts and Untied tags are set up to match – ask us if you're not sure yours are.

Using the Performer's Spreadsheet for bridging? The "Expense category" column on the left is the same as the category column used on the spreadsheet for Absolute Tax Filer – so you can use this sheet to code your spreadsheet entries too.

■ Allowable
 ■ Watch out / not allowable
 ■ Xero nominal code
 ■ Untied tag

Expense category	What counts (rule of thumb)	Xero account	Untied tag
Agents Commission	Agent's % fee and VAT on it. <i>Record the full gig fee as income, commission here – not payments to friends who "helped you get work."</i>	325 Direct Expenses – Agent Commission	Agents
Accounting & Bookkeeping	Accountant and bookkeeping fees. <i>Courses go to Training & Lessons; accounting software goes to Software.</i>	401 Audit & Accountancy Fees	Accounting
Bank Charges	Business account fees, card processing fees. <i>Personal overdraft interest is not allowable.</i>	404 Bank Fees	Bank Charges
Books & Reference Materials	Scores, opera libretti, technical study books. <i>Novels you just fancy reading don't count.</i>	486 Research – Books & Music	Books etc
Entertaining	<i>Nothing claimable – kept separate on purpose.</i> <i>Catching up with a conductor doesn't make dinner deductible.</i>	424 Entertainment – 0%	Entertaining
Exam Entries / Competition Fees	Exam boards, YAP entries, audition/competition panel fees. <i>Travel to the exam goes under Travel instead.</i>	310 Exams & Comp Fees	Exam / Comp fees
Home Allowance / Home Costs	Flat-rate use-of-home allowance (the normal method). <i>Once you choose flat-rate or actual-cost, you can't switch each year – don't just guess a % of rent or heating.</i>	468 Working From Home Allowance	Home Bills
Insurance	Instrument insurance, public liability (e.g. MU cover). <i>Car insurance goes under Motor Costs; income protection and health insurance are not allowable.</i>	433 Insurance	Insurance inc professional

Expense category	What counts (rule of thumb)	Xero account	Untied tag
Marketing & Advertising	Website hosting, domain renewal, social media ads. <i>Clothing bought to "look good in photoshoots" isn't included here.</i>	400 Advertising & Marketing	Marketing and Advertising
Mileage	HMRC mileage rate for using your own car for work travel. <i>Fuel receipts alone aren't enough – log the mileage. Use Mileage <u>or</u> Motor Costs, never both for the same vehicle.</i>	448 Mileage	Log via mileage tracker
Motor Costs	Actual running costs – only if not claiming mileage. <i>If unsure, use Mileage instead.</i>	449 Motor Vehicle Expenses	Motor and fuel
Music	Sheet music, score hire, backing tracks for a specific job. <i>Spotify for leisure listening doesn't count (see Theatre / Research for professional use).</i>	486 Research – Books & Music	Music
Musicians, Singers, Deps, Accompanists	Fees paid to other performers, e.g. an audition accompanist. <i>Thank-you meals or gifts to them are not allowable.</i>	320 Musicians & Deps	Musicians etc
Phone & Internet	Business-use % of your mobile contract – try to evidence it. <i>Home broadband/landline sit inside the Home Allowance, not here; don't claim 100% unless the line is work-only.</i>	489 Telephone & Internet	Phone
Postage	Posting items for work. <i>Import VAT/duty is added to the cost of the item itself, not coded here.</i>	425 Postage, Freight & Courier	Postage
Professional Clothing	Concert gowns, tailcoats, character shoes – stage-only clothing. <i>Black clothes you could wear anywhere are not allowable.</i>	471 Professional Clothing	Pro wardrobe
Professional Fees	Legal fees, consulting fees that push your business forward. <i>Accountancy has its own category above; costs from illegal acts (e.g. defending a parking fine) are never allowable.</i>	441 Legal Expenses (or 412 Consulting for non-legal advisers)	Other fees
Professional Hair & Grooming	Wig styling / production-specific hair, only when required for a role. <i>Normal haircuts, nails and lashes are not allowable.</i>	472 Professional Grooming	Pro Make up and hair
Publicity & Promotion	Using a publicist/PR person or service to promote you. <i>Clothing for shoots isn't included; if you're not using a publicist, treat this as Marketing instead.</i>	400 Advertising & Marketing	Marketing and Advertising
Repairs & Maintenance	Fixing equipment you already own.	473 Repairs & Maintenance	Repairs and Maintenance
Small Equipment	Low-cost equipment that lasts – mics, stands, ring lights. <i>Major instruments are capital assets – see Capital Allowances below, not here.</i>	462 Small Equipment	Small Equipment
Software	Sibelius, Adobe, Zoom Pro, Xero, QuickBooks, 1Tap. <i>Spotify/Netflix belong under Theatre & Research instead.</i>	463 IT Software & Consumables	Software

Expense category	What counts (rule of thumb)	Xero account	Untied tag
Stationery & Printing	Pens, printer ink, folders.	461 Printing & Stationery	Stationery & Print
Subscriptions	Opera magazines, industry journals, ISM, MU, Equity. <i>Netflix, Disney+ and general streaming are not allowable here.</i>	485 Subscriptions	Pro subscriptions
Subsistence	Meals when away from home for work – not at home.	492 Subsistence	Subsistence
Sundry – Small Costs	Tiny items you need occasionally that don't fit elsewhere.	429 General Expenses	Sundry - small costs
Theatre / Concerts / Research	Spotify, Netflix, Audible, concerts, theatre, opera, CDs – for developing your craft. <i>Must be genuinely relevant to your work; be careful claiming 100% of a general streaming subscription.</i>	487 Research Costs – Theatre, TV, Cinema	Research
Training & Lessons	Singing lessons, coaching, workshops. <i>Yoga, gym membership and recognised degree-level qualifications are not allowable.</i>	480 Staff Training	Training
Travel	Trains, hotels, flights for work – transport plus accommodation. <i>Travel to a regular workplace doesn't count.</i>	493 Travel – National / 494 International	Travel
Venue Hire / Studio Hire	Hiring space for rehearsal, teaching, recording, performing.	465 Rehearsal, Venue & Studio Hire	Studio hire

Special cases worth knowing

- **Major instruments** aren't an expense at all – they're a capital asset. Tag them **Capital Items** in Untied and we'll deal with Capital Allowances (and the eventual balancing charge on disposal or retirement) separately – keeping the instrument doesn't avoid that charge.
- **Personal or non-business spend** (including Medical) should be tagged **Personal** in Untied so it never gets pulled into your accounts at all.
- **Mileage vs Motor Costs** – pick one method per vehicle per year. If you're not sure which you're on, ask us before you tag anything.
- **Disallowables** (Entertaining, most gifts, alcohol) are recorded so we can see them and exclude them – not because they're claimable.

This sheet only works once **your** Xero chart of accounts and Untied tags are set up to match it. If you're a Performance Accountancy client and yours aren't, get in touch and we'll sort it –
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