

# Summary of decision

Journey to and from	Result
Home to/from NHS hospitals	Disallowed as NHS work is an employment
Home and office to/from private hospitals	Disallowed as although all work is self-employed the tribunal thought that there was duality of purpose.
NHS to/from private hospitals	Disallowed as NHS work is an employment, therefore not incurred wholly & exclusively in the performance of self employed duties
Home to patient's home or other care location	Allowed as the patient's homes are not regular workplaces and there was no duality of purpose.

## Examples

### A doctor who runs at least two practices:

- ▲ Can claim for journeys between places of business, neither of which is the individuals home
- ▲ Can claim for journeys visiting another care facility, even when the journey begins at home
- ▲ Cannot claim for journeys between home and a place of business

### A doctor who works for the NHS and has a private business:

- ▲ Can claim for journeys visiting another care facility, including a patient's home even when the journey begins at home
- ▲ Cannot claim for journeys between home and a place of business i.e. private hospital
- ▲ Cannot claim for journeys between home and NHS hospitals
- ▲ Cannot claim for journeys between NHS and private hospitals

### A doctor who has more than one NHS employment:

- ▲ Can claim for journeys visiting another care facility, including a patient's home even when the journey begins at home
- ▲ Cannot claim for journeys between home and NHS hospitals
- ▲ Cannot claim for journeys between NHS hospitals (unless both hospitals are under the same employment)

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## Doctor's expenses What can you claim?

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# Doctor's expenses

## What can you claim?

### Working from home

HMRC allow the following flat rate allowances:

Hours you work from home a month	Flat rate per month
25-50	£10
51-100	£18
101 and more	£26

Alternatively, you are entitled to make a claim based on your total household expenses, apportioned by the number of rooms in your house and the number of hours you spend working in that room, but you must be able to substantiate that claim should HMRC raise an enquiry.

### Home and mobile telephone

If you use your home or mobile telephone for business calls you will be able to claim a percentage of these costs.

### Subscriptions and courses

You can claim for any annual professional subscriptions or training courses you attend (providing the training is relevant to your current role).

### Printing, postage and stationery

A claim is allowed for any items personally purchased.

### Computer

If you use a computer or laptop when working at home that you have personally purchased then a proportion of the initial cost of purchase, any additional hardware and your broadband charges may be claimed.

### Motor expenses

You are able to claim a percentage of motor expenses based on the business journeys you make. A landmark case has highlighted what journeys can be regarded as business travel for doctors and has been summarised on the following pages.

Your expenses claim should be reviewed in conjunction with the above.

For further information please contact

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# Summary of journeys & other deductibility



No relief



Relief against trading income



Relief could be allowable exceptionally for travel between home & private hospitals (such as to collect a file)

