
Claiming For Training and Development Expenses

Claim for courses, books, memberships and more.

Tax Saving

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Keeping up with developments in your industry is important, especially if you're freelancing or running your own limited company. Many training-related costs can be paid for by your company, provided the training is relevant to your existing trade and helps you improve or maintain your current skillset.

Let's look at what you can and can't usually claim...

Understanding Claimable Training Expenses:

Before looking at specific examples, it's important to understand HMRC's general position on training costs. As with all business expenses, the company needs to be able to justify that the cost was incurred wholly and exclusively for the purposes of the trade.

When it comes to training specifically, HMRC generally allows costs where the training is intended to maintain, update, or improve skills that are relevant to your existing business activities.

For example, a software developer attending an advanced programming course, or a marketing consultant completing further digital marketing training, would usually be acceptable.

The key question is whether the training benefits the company's existing trade activity, rather than being primarily personal in nature.

Training Courses

Whether online or in-person, professional training courses can be a legitimate business expense.

This could include:

- Industry-specific workshops
- CPD courses
- Technical certifications
- Business management training
- Software or systems training relevant to your work

If the training is relevant to your existing trade activity and helps you perform your role more effectively, the company can usually pay for the course and receive corporation tax relief on the cost.

University degrees and substantial qualifications

University degrees and substantial qualifications are often difficult to claim through a limited company, particularly for freelancers and contractors. While HMRC's training rules can apply to some forms of work-related education, longer-form or full-time university courses are frequently challenged where they appear to provide a personal benefit, create new earning capacity, or are not closely linked to the company's existing trade activity. In practice, most contractors should take advice before putting degree costs through their company.

Professional Memberships

Membership fees for professional bodies or trade associations are often overlooked. Not only does this keep you connected with industry peers and trends, but often they will include elements of ongoing development and training.

HMRC's Employment Manual, [EIM329000](#), states that the costs of memberships can be corporation tax-deductible if "the activities of the body are of direct benefit to, or concern the profession practiced in, the performance of the duties of the employment". In plain English, if the costs of the membership are beneficial to your trade activity, it would satisfy this condition. However, there is another condition to be aware of, for the costs to be tax-deductible, the organisation needs to appear on HMRC's approved professional organisations and learned societies list (linked [here](#)).

Audiobooks and E-Learning Materials

Learning doesn't always mean attending a formal course. E-books, audiobooks, webinars, and online learning platforms may also qualify where the content is directly related to your business activities or professional development.

For example, a leadership audiobook for a company director or a technical course subscription relevant to your trade would often be acceptable. Whereas, general self-improvement content, motivational books, or materials unrelated to your business would normally be harder to justify.

Books and Trade Subscriptions

Professional books, journals, magazines, and trade subscriptions can also be allowable where they are relevant to your work.

Examples could include:

- Industry journals
- Technical reference books
- Trade magazines
- Subscription-based research platforms
- Professional news services

The key point is that the content should have a clear connection to your existing business activities.

How to claim in Mighty

Mighty makes claiming these educational expenses quick and easy, taking care of your bookkeeping and applying the tax savings for you.

To claim any training or educational expenses in Mighty:

- Find the training/education transaction in your bank feed
- Click categorise and select the 'Training and Education'
- Select the VAT rate you were charged (if you're VAT registered)
- Click approve

Mighty will apply these expenses and optimise your tax in real-time. Once claimed you'll notice a lower corporation tax bill on your dashboard.

If you have any questions with this, please contact your dedicated accountant or support@mightyaccounting.com.

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