

## & Internet Access

This factsheet is designed to explain the general rules that need to be adhered to in order to make a successful claim for a Business phone line at your home and also internet access.

### Home Telephone

If you bear the costs of any telephone calls made from your home phone in the performance of your duties, you can claim for this cost. However, only the cost of the business calls can be claimed and no claim can be made for any part of the rental element of the phone line. Due to the nature of these calls and the normally minimal costs involved we would generally suggest that the hassle of claiming usually small amounts is not worth it.

Where there is a genuine business need for a second telephone line at home and that line is used exclusively for business calls, then you can claim for the total cost of this line. The second telephone line should be in the name of the company and paid direct from the company account.

#### A genuine business need is referred to by HMRC as follows:

- There is a clear business need for the employer to provide the employee with a telephone, for instance, if making and receiving telephone calls from the home is a vital and central part of the employee's duties and
- The employer has procedures to monitor, control and minimise the cost to him of private use and
- The employer has no intention of rewarding the employee.

### Internet Access

You can claim for the cost of Internet/Broadband access at your home subject to meeting the following criteria:

- There is no separate billing or record of access connections and
- No breakdown is possible between work and private connections and
- Private use is not significant and
- The contract must be in the name of the company and paid from the company bank account.



If you wish to claim for a personal internet connection, then you can only claim for the business element of the costs, if the business element cannot be identified (i.e. no separate billing is provided) then no claim can be made.

For tax purposes the cost of providing the telephone line to connect to the Internet is a separate matter from the contract between the ISP and you or your company. If you wish to claim for this cost then the criteria as described above relating to Home Telephone needs to be met.

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