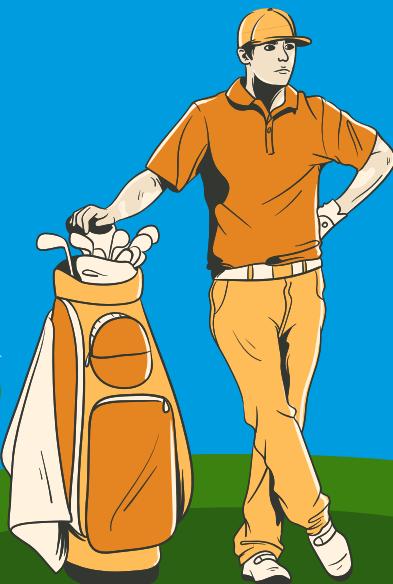


Blue Rocket Accounting Presents

The Ultimate Guide To **GOLF AS A BUSINESS EXPENSE**

For Limited Company
Business Owners



Intro

Golf... You're here, so you must love it! It's a great way to get fresh air, exercise and build business relationships. But can you claim it as a business expense? This guide explores every possible way golf can be part of your business finances.

Who Is This Guide For?

This guide is for limited company owners only. Tax rules differ for sole traders, partnerships and other business structures.

Disclaimer

Tax laws change frequently and claiming expenses incorrectly can have consequences. Always consult a professional accountant before making financial decisions.



Blue Rocket Accounting

Our tailored support provides the critical financial insights needed to run a successful business—without the tax hazards. Helping limited company business owners navigate the fairways of tax and accounting, ensuring they stay compliant while maximising legitimate golf-related business expenses.

If you want great communication from a proactive and supportive accountant to help you achieve your business goals, email us at

happytohelp@bluerocketaccounting.com.



Miguel Calabrese

Managing Director of
Blue Rocket Accounting

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What Taxes Are Affected?

Corporation Tax

- If golf is classed as entertainment, it's a non-deductible expense, meaning the business can pay for it, but you'll still pay corporation tax on the cost.
- If not classed as entertaining and classed as something else, such as marketing or charity, it is a deductible expense, reducing your corporation tax liability.

Income Tax & National Insurance

- If golf is classed as a Benefit in Kind (BIK), employees may need to pay income tax on it at their normal rate.

Employer's National Insurance

- Golf given as an employee benefit may also mean the business has to pay National Insurance on it.



2. Golf Memberships

- **Personal Memberships**
 - Cannot be claimed as a business expense.
- **Corporate Memberships**
 - If provided to employees, it is a Benefit in Kind (BIK) and subject to income tax and National Insurance.
 - If used exclusively for client entertainment, it is not deductible for tax purposes and still subject to corporation tax.

3. Golf for Networking

- If a structured networking event includes golf, you may claim the cost if you pay for a package covering both networking and golf, provided that business networking takes place before or after the round of golf.
- HMRC may require proof of this networking event, such as an agenda or attendee list.



4. Golf as Marketing

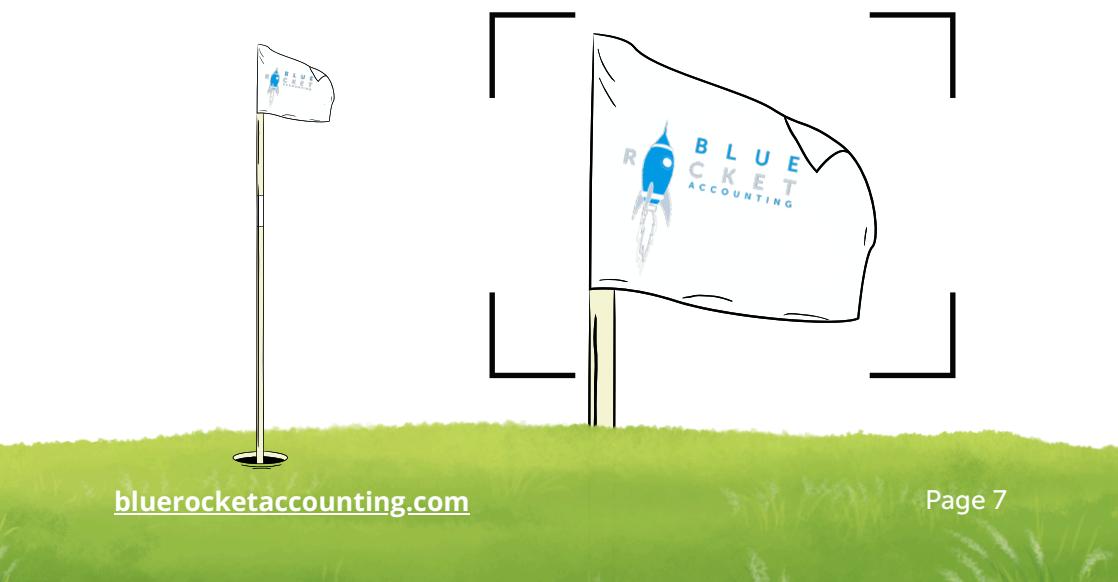
- Sponsoring a golf event where your business is advertised (e.g., logo placement) can be classed as a marketing expense and is deductible.

5. Golf as Charity

- If the payment is a pure donation with no benefit (i.e., you don't play), it may be tax-deductible.
- If you receive benefits (such as a round of golf), it is not deductible.

6. Client Entertainment

- Taking clients for a round of golf is entertainment and not tax-deductible.
- It can be recorded in your accounts, but it won't reduce your corporation tax bill.
- As it's a business entertainment expense, it does not attract personal tax (NI or income tax).



7. Golf Equipment

- Unless golf is essential to your trade (e.g., professional golfer, golf coach), golf clubs and equipment are not deductible.

8. Food & Hospitality

- **Client entertainment**
 - Not deductible (meals and drinks included).
- **Staff events**
 - Deductible if it qualifies under HMRC's £150 per head annual limit (e.g., Christmas parties, team days).

9. Invoices & Record-Keeping

- Always keep invoices and receipts showing the purpose of the expense.
- If HMRC investigates, clear records help prove legitimacy.



10. Golf and Team Building

- A golf day can be claimed as a staff event if it's open to all employees and the total annual cost per employee (including other staff events) does not exceed £150.
- When structured as a formal team-building or training event, some costs—such as venue hire, travel, and food—may be deductible as staff welfare expenses.
- However, green fees and leisure activities are generally not deductible, as they are classed as entertainment by HMRC.



Final Thoughts

Golf can be a great tool for business, but tax rules are strict. While corporate memberships, staff events, and sponsorships may have tax-deductible elements, client entertainment costs (including golf itself) are usually not claimable.

For personalised advice, speak to an accountant (like Blue Rocket Accounting) who understands your business needs!



Blue Rocket Accounting

Blue Rocket Accounting is ACCA-accredited and regulated. We keep up to date with tax laws and help thousands of limited company owners stay compliant while saving on taxes.

Want to learn more? [Book a 10-minute call](#) to see how you can receive proactive, supportive, and jargon-free accounting.

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