

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](mailto: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

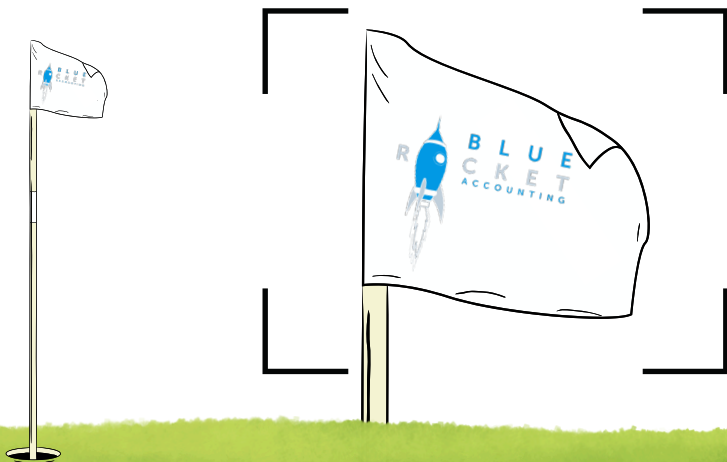
- Sponsoring a golf event where your business is advertised (e.g., logo placement) can be classed as a marketing expense and is deductible.

## 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

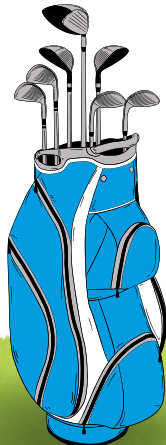
- Unless golf is essential to your trade (e.g., professional golfer, golf coach), golf clubs and equipment are not deductible.

## 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.

[01322 555 442](tel:01322555442)  
[www.bluerocketaccounting.com](http://www.bluerocketaccounting.com)

[8 Twisleton Court](#)  
[Priory Hill](#)  
[Dartford](#)  
[Kent](#)  
[DA1 2EN](#)

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