

## Freelance Actors: Flat Rate Expense Deduction

### Part 05-02-02

This document should be read in conjunction with section 114 of the Taxes Consolidation Act 1997

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A flat rate expense deduction of €750 may be granted to freelance actors dealt with under the PAYE system. The allowance is deemed to cover expenditure incurred on makeup, costumes, etc.

The allowance may be granted in addition to any fees paid by the actor to his or her agent(s), which is allowable as a deduction on receipt of proof of payment.