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## Memo

<b>To</b>	<b>Private Security Industry</b>
<b>From</b>	<b>Liam Emmerson</b>
<b>Subject</b>	<b>Employed Dog Handler expenses</b>
<b>Copy</b>	

Following Feedback from the industry regarding clarity on the tax treatment of expenses incurred by employed Dog Handlers, please find below a general guide on the matter:

### **Expenses for Employed Security Company Dog Handlers**

For employees who are required to use and maintain a security dog as part of their role, certain expenses may qualify for tax relief where they are wholly, exclusively, and necessarily incurred in the performance of employment duties and not reimbursed by the employer.

HMRC guidance on working animals confirms that dogs used for essential business functions—such as security work—may be treated as *working animals*, meaning their purchase and ongoing care can qualify as allowable expenses. Security dogs are specifically recognised in examples where dog-related costs are legitimate expenses when the dog is used directly in operational duties.

### **Allowable Expenses**

#### **1. Cost of Purchasing the Dog**

The purchase of a working dog used for security duties can be treated as the acquisition of a capital asset for tax purposes. HMRC guidance for working animals confirms that such animals (including working dogs) qualify for capital allowances, making the purchase cost an allowable work-related expense where the dog is required for the role.

For further information please see: [EIM36500 - Deductions from earnings: capital allowances: introduction: arrangement of guidance: contents - HMRC internal manual - GOV.UK](#)

#### **2. Food and Dietary Needs**

Food required to maintain the dog's health and working capability is an allowable expense.

### 3. Veterinary Fees and Medical Care

Routine and emergency veterinary treatment necessary for maintaining a working dog is allowable.

### 4. Training Costs

Professional training specific to security duties qualifies, provided it is essential for the dog to perform its working role.

### 5. Equipment

Expenses for items required in the course of work—such as leads, muzzles, harnesses, crates, and similar equipment—are allowable.

### 6. Insurance

Insurance specifically required to cover a working security dog may be claimed as an allowable expense where necessary for the role.

### 7. Mileage and Travel Costs

Mileage may be claimed where an employee must travel with the dog to temporary workplaces or to other work locations that do not constitute ordinary commuting.

### Limitations

Certain costs cannot usually be claimed, including:

- Travel between home and the normal workplace (ordinary commuting).
- Any expenses already reimbursed by the employer.
- Costs associated with a dog that HMRC may consider to be used partly or mainly as a pet, as mixed-purpose animals restrict what is allowable.

HMRC has indicated in similar contexts (e.g. guard dogs in home-based businesses) that where dual purpose exists, only the portion attributable to genuine business use may be claimed

### Claim Process

Where allowable expenses are not reimbursed:

- Claims up to £2,500 per tax year can be submitted using form P87.
- Claims above this amount should be made via Self-Assessment by the employees.

Employees should retain evidence demonstrating that each cost was required for work duties, including receipts, veterinary records, insurance documents, and any instructions from the employer requiring the use of a security dog. **HMRC stresses the need for clear documentation for working-dog-related expenses.**

### HMRC Guidance

HMRC are considering updating the Employment Income Manual to include specific guidance related to employed dog handling expenses.