

## Checklist of deductions by occupation

<b>Australian Defense Force members</b> Army, Navy or the Air Force  TR 95/17	Allowable deduction	
	Yes (✓)	No (x)
<ul style="list-style-type: none"> <li>• Specific fitness expenses in relation to job requirements</li> </ul>	✓	
<ul style="list-style-type: none"> <li>• Cost in maintaining general fitness</li> </ul>		x
<ul style="list-style-type: none"> <li>• Safety glasses or goggles used for work purposes</li> </ul>	✓	
<ul style="list-style-type: none"> <li>• General prescription glasses or contact lenses</li> </ul>		x
<ul style="list-style-type: none"> <li>• Premiums that are paid in addition to the cost of a standard licence required for work purposes</li> </ul>	✓	
<ul style="list-style-type: none"> <li>• Cost of acquiring or renewing a driver's licence</li> </ul>		x
<ul style="list-style-type: none"> <li>• Compulsory mess subscriptions (but not to the extent the mess subscription is of a private nature, such as the provision of food, drink and entertainment)</li> </ul>	✓	
<ul style="list-style-type: none"> <li>• Ordinary expenses paid for food, drink or entertainment</li> </ul>		x
<ul style="list-style-type: none"> <li>• Extra Regimental Duties (ERD) costs if the ERD forms part of your income earning activities</li> </ul>	✓	
<ul style="list-style-type: none"> <li>• Cost of additional or more sophisticated weapon related equipment, ammunition and cleaning equipment</li> </ul>	✓	
<ul style="list-style-type: none"> <li>• Weapon related equipment, ammunition and cleaning equipment supplied or replaced by the Defence force</li> </ul>		x
<ul style="list-style-type: none"> <li>• Decline in value of special characteristic watches and stopwatches</li> </ul>	✓	
<ul style="list-style-type: none"> <li>• Conventional watches with no special characteristics related to job</li> </ul>		x