

Checklist of deductions by occupation

<p style="text-align: center;">Factory workers factory worker, process worker or machine operator</p> <p style="text-align: center;">TR 95/12</p>	Allowable deduction	
	Yes (✓)	No (x)
<ul style="list-style-type: none"> Safety glasses, goggles, gloves, hardhats, hearing protection and breathing masks 	✓	
<ul style="list-style-type: none"> Sunglasses, sunhats and sunscreen if required to work in the sun all or part of the day and these items are used for sun protection 	✓	
<ul style="list-style-type: none"> Wet weather gear or safety boots worn when using chemicals or high pressure hoses 	✓	
<ul style="list-style-type: none"> Clothing such as trousers, shorts, shirts and conventional footwear such as sports shoes and sneakers 		x
<ul style="list-style-type: none"> Decline in value of boning or filleting knives and other equipment purchased for work 	✓	
<ul style="list-style-type: none"> Where the equipment is supplied by the employer or the employer reimburses for the costs 		x
<ul style="list-style-type: none"> Thermal underwear if required to work in an extreme environment such as a chillers or freezers 	✓	
<ul style="list-style-type: none"> Fork lift licence and premiums that are paid in addition to the cost of a standard driver's licence required for work purposes 	✓	
<ul style="list-style-type: none"> Cost of acquiring or renewing a driver's licence 		x