

Checklist of deductions by occupation

| Hospitality industry employees employee chef, cook, waiter or bartender TR 95/11 | Allowable deduction | |
|---|---------------------|-----------|
| | Yes (✓) | No (x) |
| <ul style="list-style-type: none"> Traditional chef's uniform including checked pants, chef's shirt, chef's hat and a chef's white jacket | ✓ | |
| <ul style="list-style-type: none"> Ordinary everyday clothing, e.g., white shirt and black trousers etc. even though employer requires it be worn | | x |
| <ul style="list-style-type: none"> Decline in value of chef knives and cooking equipment | ✓ | |
| <ul style="list-style-type: none"> Equipment is supplied by the employer or where the employer reimburses an employee for the costs | | x |
| <ul style="list-style-type: none"> Gaming licence, the cost of renewing a special employee's licence | ✓ | |
| <ul style="list-style-type: none"> The cost of obtaining an initial special employee's licence | | x |
| <ul style="list-style-type: none"> Responsible serving of alcohol course, Responsible gaming course, Gaming and Keno updates, Australian Hotelier's Association conferences etc. | ✓ | |
| <ul style="list-style-type: none"> If the employer or any other person reimbursed for the above costs | | x |