

Checklist of deductions by occupation

<p style="text-align: center;">Lawyers employee lawyer, solicitor, articled clerk, law clerk or paralegal</p> <p style="text-align: center;">TR 95/9</p>	Allowable deduction	
	Yes (✓)	No (x)
<ul style="list-style-type: none"> • Barrister's robes 	✓	
<ul style="list-style-type: none"> • Plain uniform or ordinary clothing such as suits and ties 		x
<ul style="list-style-type: none"> • Decline in value of wigs worn in court 	✓	
<ul style="list-style-type: none"> • The cost of renewing Annual Practising Certificate 	✓	
<ul style="list-style-type: none"> • Cost of admission fees 		x
<ul style="list-style-type: none"> • Supreme Court library fees paid on an annual basis 	✓	
<ul style="list-style-type: none"> • Supreme Court fees paid only once upon admission to practice 		x
<ul style="list-style-type: none"> • Fares for public transport from the office to a client's office (including parking fees, bridge fees and road tolls) 	✓	
<ul style="list-style-type: none"> • Costs for travel to and from work or parking at or near the office 		x