

## Checklist of deductions by occupation

Truck drivers  TR 95/18	Allowable deduction	
	Yes (✓)	No (x)
<ul style="list-style-type: none"> <li>steel capped boots and overalls for protection from grease</li> </ul>	✓	
<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>truck repairs, cleaning and spillages</li> </ul>	✓	
<ul style="list-style-type: none"> <li>truck repairs, cleaning and spillages reimbursed by the employer</li> </ul>		x
<ul style="list-style-type: none"> <li>parking fees, bridge and road tolls from work depot and a client's depot</li> </ul>	✓	
<ul style="list-style-type: none"> <li>costs for travel to and from work</li> </ul>		x
<ul style="list-style-type: none"> <li>decline in value of CB radio, portable refrigerator, and sleeping bag used in the truck</li> </ul>	✓	