

Checklist of deductions by occupation

Building industry employees builder, supervisor, leading hand, tradesperson, apprentice, general construction worker, labourer, plantoperator or similar occupation TR 95/22	Allowable deduction	
	Yes (✓)	No (x)
<ul style="list-style-type: none"> Goggles, breathing masks, harnesses and helmets or hardhats 	✓	
<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 worn only when using chemicals or high pressure hoses 	✓	
<ul style="list-style-type: none"> Clothing such as drill trousers, shorts, shirts and conventional footwear such as sports shoes and joggers 		x
<ul style="list-style-type: none"> Parking fees, bridge and road tolls cost for travel between work sites 	✓	
<ul style="list-style-type: none"> Other costs of travel to and from work 		x
<ul style="list-style-type: none"> Decline in value of building tools and equipment 	✓	