

Checklist of deductions by occupation

Hairdressers TR 95/16	Allowable deduction	
	Yes (√)	No (x)
 Special hair dressing vests, aprons and protective shoes 	√	
 Ordinary conventional clothing and footwear such as shirts, trousers, sports shoes etc. 		X
 Decline in value of scissors, electric clippers, combs, curlers, razors supplied by the employee 	✓	
 Scissors, electric clippers, combs, curlers, razors which are supplied by the employer 		x
 The cost of attending competitions, conferences, seminars, shows and training, including registration fees to attend a course organised by a hairdressing association 	✓	
Where the employer or any other person reimburses taxpayer for the above costs		x
 Photographs prepared as part of a competition or photos required as part of an apprenticeship training 	√	
Photos taken for private purposes		x