

Checklist of deductions by occupation

Nurses TR 95/15	Allowable deduction	
	Yes (✓)	No (x)
<ul style="list-style-type: none"> Traditional uniform consisting of a cap, white uniform dress, cardigan and special non-slip shoes worn by female nurses 	✓	
<ul style="list-style-type: none"> Non-compulsory uniforms or wardrobe 		x
<ul style="list-style-type: none"> Laboratory coats, aprons, special non-slip shoes 	✓	
<ul style="list-style-type: none"> Conventional shoes or clothing 		x
<ul style="list-style-type: none"> Commission payments to a nursing agency 	✓	
<ul style="list-style-type: none"> Up-front fees, joining fees or search fees paid to a nursing agency 		x
<ul style="list-style-type: none"> Renewal of Annual Practising Certificate 	✓	
<ul style="list-style-type: none"> Initial cost of obtaining practising certificate 		x
<ul style="list-style-type: none"> Nurse's fob watch 	✓	