

Checklist of deductions by occupation

Performing artists employee musician, actor, variety artist, singer, dancer, circus performer TR 95/20	Allowable deduction	
	Yes (✓)	No (x)
• Commissions paid to theatrical agents	✓	
• Any up-front or joining fees etc		x
• Cost of attending coaching classes or lessons	✓	
• Specific fitness expenses required for work purposes	✓	
• Ordinary cost of maintaining general fitness		x
• Glasses and contact lenses	✓	
• Ordinary prescription glasses or contact lenses		x
• Hairdressing (specific)	✓	
• General hairdressing for personal appearance		x
• Stage make-up and cleansing materials	✓	
• General make-up or facials		x
• Photographic portfolios	✓	
• Initial cost of preparing a portfolio		x
• Audio tapes, video tapes and compact discs for work purposes	✓	
• Theatre and film tickets specifically related to current work	✓	
• Tickets associated with private use		x