

Checklist of deductions by occupation

Police officers	Allowable deduction	
	Yes	No
TR 95/13	(√)	(x)
 Additional ammunition, bulletproof jackets and vests or body armour, gauntlets, holsters, handgrips, handcuffs, holders, pouches, utility belts, gun cleaning materials and other equipment used for work related or training activities 	4	
Equipment supplied or replaced by the employer		x
 Decline in value of additional and/or more sophisticated guns, diving equipment and equestrian related equipment 	✓	
 Any work items supplied and replaced by the Police Department 		x
Informant payments made during the course of duty	✓	
Informant payments reimbursed to by the Police Department		x
Specific fitness expenses in relation to job requirements	✓	
Cost of maintaining general fitness		x
Safety glasses	✓	
Prescription glasses or contact lenses		x
 Physical training clothing unique and distinctive to the Police Department 	✓	
Conventional physical training clothing		x
 Premiums that are paid in addition to the cost of a standard driver's licence required for work purposes 	✓	
Cost of acquiring or renewing a driver's licence		x