



- Accounting
- Advertising and promotion
- Bank fees and charges
- Borrowing expenses
- Cartage and freight
- Cleaning and rubbish removal
- Commission
- Contract payments
- Donations
- Electricity
- Government charges and other fees
- Hire or rent of plant and equipment
- Home office expenses
- Insurance premiums
- Interest
- Lease payments
- Legal fees
- Repairs and maintenance
- Motor vehicle expenses (Set rate per KM or Logbook Method)
- Materials & supplies
- Printing, postage and stationery
- Protective clothing
- Rates and land taxes
- Rent on land or buildings
- Replacements (tools etc)
- Royalties
- Salaries and wages
- Subscriptions and publications
- Superannuation
- Telephone and Internet
- Tools & equipment
- Travel and accommodation