

ST 2220 - SALES TAX : GOODS PRODUCED BY PHOTOGRAPHIC MEANS

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TAXATION RULING NO. ST 2220

SALES TAX : GOODS PRODUCED BY PHOTOGRAPHIC MEANS

F.O.I. EMBARGO: May be released

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GOODS PRODUCED BY
PHOTOGRAPHIC MEANS

SALES TAX
(EXEMPTIONS AND
CLASSIFICATIONS)
ACT; ITEM 39, SECOND
SCHEDULE

OTHER RULINGS ON TOPIC : ST 2008

PREAMBLE

Item 39, Second Schedule taxes photographs at the rate of 30% subject to certain specific exceptions. From time to time the question arises whether a particular item is a photograph.

2. A number of goods produced by photographic processes, e.g. postcards, would not ordinarily be thought of, or described as, photographs. The particular information and details printed on them gives them a clear and separate commercial identity so that they would be looked at only in that light.

3. Other goods produced by photographic processes do not possess a definite separate identity to take them out of the category of photographs, e.g. a photograph which is overprinted with a caption or advertising material.

4. It is a case of dealing with each category of goods on its own merits. This ruling deals with some categories of photographic goods that have come under notice.

RULING

5. For an item to fall outside the scope of item 39, Second Schedule, it must reflect something more than a mere photograph. It must contain additional material that converts it to something other than a photograph or it must have an immediate commercial recognition other than as a photograph, e.g., an identity card or a map (refer Taxation Ruling No. ST 2008).

6. Christmas cards, postcards, calendars, identity cards and business cards produced by photographic processes do not have an identity as a photograph. They are specific classes of goods and are taxable according to their particular identity. All these goods are taxable at the general rate of 20%. Maps produced from photographs are taxable at 10%, see item 3, Third Schedule.

7. Advertising photographs may contain a caption or some other printing identifying the subject matter or person

photographed but this does not take them out of the category of photographs. The basic identity as a photograph remains. Advertising photographs are covered by item 39 and taxable at 30%. So also are aerial photographs taken for their pictorial value - refer ST 2008.

COMMISSIONER OF TAXATION
18 March 1986

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