

ST 2008 - MAPS - CADASTRAL PLANS AND AERIAL PHOTOGRAPHS



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TAXATION RULING NO. ST 2008

MAPS - CADASTRAL PLANS AND AERIAL PHOTOGRAPHS

F.O.I. EMBARGO: May be released

REF H.O. REF: 82/5403 F11 DATE OF EFFECT: 1 Jan 83

B.O. REF: S.A. - STO 3/3

F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1070290	MAPS CADASTRAL PLANS AERIAL PHOTOGRAPHS	THIRD SCHEDULE ITEM 3

FACTS Cadastral plans are drawings that provide details of local government and other property boundaries. Generally, they do not contain geographical, topographical or road information. Aerial photographs are merely photographs of part of the earth's surface. The photographs may be taken for their pictorial value or they may be re-touched to show up features such as rivers and creeks, roads and other tracks and place names inserted. The approximate latitude and longitude as well as scale are also shown.

RULING 2. The term "maps" is not necessarily limited to road, topographical and other similar maps. It can also embrace plans drawn to scale where they depict a particular area of a town or district.

3. Cadastral plans are considered to be maps in that they depict a particular area of a town or district in considerable detail. Aerial photographs which have been re-touched to show up features such as rivers, creeks, roads, tracks, have place names inserted and show the approximate latitude and longitude as well as scale are also considered to be maps.

4. Cadastral plans and aerial photographs re-touched to show up certain features as outlined above are covered by Item 3, Third Schedule, and taxable at 7.5%.

5. Aerial photographs which are not re-touched to show up topographical and other features but are taken for their pictorial value are taxable at 32.5% as photographs.

COMMISSIONER OF TAXATION
1 February 1982