Print whole section

GST food and beverage search tool

Use the GST food and beverage search tool to determine if food and beverage products are taxable or GST-free.

Last updated 3 March 2026

The GST food and beverage search tool allows you to search food and beverage products to find out if they're taxable or GST-free. It lists food and beverage products that have already been classified by us and published in the Detailed food list (DFL). Refer to our Detailed food list Public Ruling to find out more about GST and food and beverage classifications and how they apply to you.

Don't use the search tool if:

- The food or beverage item is supplied as a dine-in or hot takeaway as these items are taxable. Dine-in includes food or beverage items for consumption on the premises from which it is supplied.
- The food or beverage item does not meet the definition of food under the GST Act and is not for human consumption when supplied.

If the search tool confirms that the item is taxable because item 4 of Schedule 1 of the GST Act applies (food of a kind marketed as a prepared meal) it is assumed that the product is either:

- 150 grams or more, or
- sold in a situation where the consumer could choose or measure the amount they purchase.

For more information on prepared meals, see Goods and Services Tax Determination GSTD 2025/1 *Goods and services tax: supplies of food of a kind marketed as a prepared meal*.

QC 55314

Our commitment to you

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

Copyright notice

© Australian Taxation Office for the Commonwealth of Australia

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).