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QC 28611

Definition of food

See what is defined as 'food' under GST law.

Last updated 17 May 2024

Items that are defined as food

To work out the GST status of a food or beverage, you must first work out whether it's considered to be food under GST law.

GST law defines 'food' as:

- food for human consumption (whether or not it needs processing or treatment)
- ingredients for food for human consumption
- beverages for human consumption (including water)
- ingredients for beverages for human consumption
- goods to be mixed with or added to food for human consumption (including condiments, spices, seasonings, sweetening agents or flavourings)
- fats and oils marketed for culinary purposes
- any combination of the above.

When GST applies to food

GST applies to food that is:

- food for consumption on the premises it is supplied from
- hot food for consumption away from the premises it is supplied from
- food of a kind listed in the table in clause 1 of Schedule 1 of the GST Act
- beverages and ingredients for beverages **not** listed in the table in clause 1 of Schedule 2 of the GST Act.
- food as listed elsewhere in GST law.

For more information, review the Food industry partnership – issues register.

Items that are not defined as food

Some animals and plants are not defined as food under GST law until they are processed or treated. These are:

- live animals (other than crustaceans or molluscs)
- unprocessed cow's milk
- any grain, cereal or sugarcane that has not been processed or treated to change its form, nature or condition

- plants under cultivation that will be able to be consumed (without further processing or treatment) as food for human consumption.

Any food labelled or specified for animals is not food under GST law, as it is not for human consumption. For more information, see Pet food.

The GST status of some food products will depend on whether they are for use as food or not. For more information see Food products with alternative (non-food) uses.

QC 81543

Detailed food list

We've made an itemised list of major foods and beverages that you can search for quickly to find out their GST status.

Last updated 3 May 2018

To check if a food or beverage item is GST-free or taxable, you can use the food and beverage search tool or search the detailed food list.

Next steps

- GST food and beverage search tool
- Detailed food list – view the online searchable version, or download the PDF printable version

Protection under this ruling

This publication (excluding appendixes) is a public ruling for the purposes of the *Taxation Administration Act 1953* (TAA).

A public ruling expresses the Commissioner's opinion on the way in which a relevant provision applies, or would apply, to entities generally or to a class of entities in relation to a particular scheme or a class of schemes.

If you rely on this ruling, the Commissioner must apply the law to you in the way set out in the ruling (unless the Commissioner is satisfied that the ruling is incorrect and disadvantages you – in which case the law may be applied to you in a way that is more favourable for you, provided the Commissioner is not prevented from doing so by a time limit imposed by the law).

You will be protected from having to pay any underpaid tax, penalty or interest in respect of the matters covered by this ruling if it turns out that it does not correctly state how the relevant provision applies to you.

Context of this ruling

This ruling applies in the following context:

1. Except where the item in the detailed food list indicates to the contrary, the goods and services (GST) status of an item has been set out on the basis that the food is not supplied as a dine-in or hot takeaway food or beverage item. The GST status is also provided on the basis that the requirements for the supply to be a taxable supply under paragraphs 9-5(a) to (d) of the *A New Tax System (Goods and Services Tax) Act 1999* (GST Act) have been satisfied.
2. The supply of food that is for consumption on the premises from which it is supplied, or the supply of hot food for consumption away from those premises, is a taxable supply where the requirements for a supply to be a taxable supply under paragraphs 9-5(a) to (d) of the GST Act are satisfied.

See also

- Section 38-2 of the *A New Tax System (Goods and Services Tax) Act 1999*

QC 21480

GST-free food

Lists examples of foods and beverages that are GST-free.

Last updated 26 February 2026

Check if an item is GST-free

Even if a food item appears in the GST-free list of examples below, it may still be subject to GST under one of the taxable rules. For example, bread rolls are GST-free **unless** they are consumed in a restaurant.

Always check the Taxable food list when working out the GST status of a food item.

To check if a food or beverage item is GST-free or taxable, you can also use the food and beverage search tool or search the detailed food list.

The way food items are marketed affects their GST classification. Marketing includes:

- how goods are promoted and advertised
- the labelling (including the name), instructions, packaging, display and product placement.

Examples of GST-free foods

The following are some examples of foods and beverages that are GST-free:

- raw, fresh or frozen meats for human consumption (except prepared meals)
- bread and bread rolls without a sweet filling or a sweet coating (such as icing, but a glaze isn't considered a sweet coating)
- cooking ingredients, such as flour, sugar and baking mixes that don't contain any taxable ingredients
- dry preparations marketed for the purpose of flavouring milk
- fats and oils marketed for culinary purposes
- unflavoured milk, cream, cheese and eggs
- spices, seasonings and condiments
- natural water that is non-carbonated and without any other additives
- non-alcoholic and non-carbonated fruit or vegetable juice containing at least a 90% volume of juice of fruit or vegetables

- formula products marketed principally for infants (children up to 12 months), for example, stages 1 and 2 formula products
- ingredients used to make formula products (formula ingredients) that are marketed principally as an ingredient to make formula products for children up to 12 months
- beverages or ingredients for beverages marketed principally as food for invalids
- fresh, frozen, dried, canned or packaged fruit, vegetables, fish and soup
- spreads for bread (such as jam and peanut butter)
- malt extract that is marketed principally for drinking purposes
- tea, coffee, malt, and
  - drinking preparations marketed principally as tea, coffee or malted beverage preparations (unless sold in ready-to-drink form)
  - preparations marketed principally as substitutes for tea, coffee or malted beverages.

QC 81545

Taxable food

Lists examples of food and beverages that are taxable.

Last updated 26 February 2026

Examples of taxable foods and beverages

The following are some examples of foods and beverages that are taxable:

- all food and beverages for consumption on the premises from which they are supplied

- all takeaway hot food and beverages
- any products not for human consumption
- bakery products, including cakes, pastries, pies, sausage rolls, bread and bread rolls with a sweet filling or coating, such as icing (but a glaze isn't considered a sweet coating)
- biscuits, crispbreads, crackers, cookies, pretzels, cones and wafers
- caviar and similar fish roe
- confectionery
- crystallised, drained or glace fruit
- flavoured milk, carbonated or flavoured water and sports drinks
- food of a kind marketed as a prepared meal
- formula products marketed for children from 12 months
- ice cream, ice cream cakes and similar products
- flavoured ice blocks (whether or not marketed in a frozen state)
- muesli bars, health food bars, sports bars and similar foods
- non-alcoholic carbonated beverages that consist of less than 100% volume of fruit or vegetable juice
- non-alcoholic non-carbonated beverages that consist of less than 90% by volume of fruit or vegetable juice
- nutritional supplements
- nuts or seeds (salted, spiced, smoked, roasted, seasoned or otherwise flavoured)
- pet food or any food labelled or specified for animals
- platters and similar arrangements of food
- potato chips, crisps, sticks and straws
- pork crackling, crisps and chips.

To check if a food or beverage item is GST-free or taxable, you can also use the food and beverage search tool or search the detailed food list.

The way food items are marketed affects their GST classification. Marketing includes:

- how goods are promoted and advertised
- the labelling (including the name), instructions, packaging, display and product placement.

Nutritional supplements

Nutritional supplements, including vitamins and minerals, supplied in a capsule, caplet or tablet form, are taxable.

This is because nutritional supplements are not considered to be food for human consumption. For more information about this see the Food Industry Partnership – issues register Issue 21.

Pet food

Pet food is taxable. Any food labelled or specified for animals is not 'food' under GST law, as it is not for human consumption.

Prepared meals

Food of a kind marketed as a prepared meal, but not including soup, is taxable.

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

Platters and similar arrangements of food

Platters and other similar arrangements of food are taxable. This includes an arrangement of cheese, cold cuts, seafood, antipasto, fruits, vegetables or other foods where the food:

- is presented on a platter or other serving ware
- is likely to be served in the same form in which it is sold
- requires little or no additional preparation, such as cooking or heating (not thawing), and
- is suitable for sharing.

Confectionery

Confectionery, food marketed as confectionery, food marketed as ingredients for confectionery or food consisting principally of confectionery are subject to GST. Some examples are:

- chewing gum
- chocolate
- cocoa powder, cocoa mass, cocoa butter (marketed as an ingredient for confectionery)
- lollies.

However, candied peel is not classed as confectionery and is GST-free.

Hot food

'Hot food' is defined as food for consumption that has been heated above the surrounding air temperature. Hot and cold food supplied as a single item for consumption away from the premises (such as sausage and onion on a slice of bread) is subject to GST.

Food you sell while it is still warm because it happens to be freshly cooked (for example, freshly baked bread) is GST-free, unless it falls under another category of taxable food.

Formula products

Formula products marketed principally for children from 12 months (for example, stages 3 and 4 formula products) are taxable, whether sold as powder or ready-to-drink.

These products are taxable because they are beverages, or ingredients for beverages, and they are not:

- marketed principally as food for infants (children up to 12 months)
- a kind of milk or powdered milk, or
- a beverage containing at least 95% milk products.

Formula products are GST-free if they are marketed principally for infants (children up to 12 months), for example, stages 1 and 2 formula products.

For more information, see Goods and Services Tax Determination GSTD 2026/1 *Goods and services tax: supplies of formula products* and the detailed food list.

Formula ingredients

Ingredients used to make formula products (formula ingredients) are taxable if they are marketed principally as an ingredient in making:

- formula products for children from 12 months (for example, stages 3 and 4)
- formula products generally – that is, a formula ingredient not marketed principally for a specific age or for invalids.

Formula ingredients are GST-free if they are marketed principally as an ingredient to make formula products for children up to 12 months (for example, stages 1 and 2 formula products).

For more information, see GSTD 2026/1 and the detailed food list.

QC 81546

Mixed GST status on food products

Understand when a mixed GST status applies to food.

Last updated 17 May 2024

Food products with alternative (non-food) uses

Some GST-free food products have alternative non-food uses.

The supplier must work out whether the item is for human consumption (GST-free) or is a non-food product (taxable). You can work this out by considering the:

- physical product
- nature of the sale.

For example, you might decide a food product is for non-food use because the product is:

- called something other than food

- stored in conditions or containers that are not suitable for food
- packaged in a non-food type package or container
- labelled, invoiced or marketed as a non-food product
- delivered in a way not suitable for food.

Example: food product with an alternative (non-food) use

Vinegar sold as a condiment is GST-free as it is added to food for human consumption. Vinegar sold as a household cleaner is not GST-free because it is not a sale of food for human consumption.

Snack packs

Snack packs can contain a combination of GST-free and taxable goods. How you treat them for GST purposes depends on their contents and packaging.

Example: snack packs

Where a GST-free food item is packaged together with a taxable food item (for example, cheese and biscuits) as a snack pack, it is subject to GST. The snack pack is taxable as the items are packaged together, marketed and sold as a single product.

Hampers and combination supplies

Where a mix of individually commercially packaged GST-free and taxable goods is packed and sold together you tax these items individually as a mixed sale. For example, a product containing a packet of biscuits, a box of chocolates, a coffee cup and a jar of coffee is a mixed supply. This hamper product contains biscuits, chocolates and cup which are taxable and the coffee is GST-free.

However, food products that are a combination of taxable and GST-free food components are taxable. A combination food is different to a hamper. You can use the principles in Goods and Services Tax Determination GSTD 2024/1 *Goods and services tax: supplies of combination food*, to determine what is a combination food.

Food past its use-by date

Food past its use-by date is not automatically unfit for human consumption but you can use the use-by date as a guide to work out whether the food is suitable for human consumption.

If the food is not safe for human consumption, it is not considered food under GST law and is therefore taxable.

QC 81547

Definition of premises

How 'premises' is defined in the GST Act.

Last updated 17 May 2024

What food GST applies to

GST applies to food that is to be:

- consumed on the premises it is supplied from
- hot and to be consumed away from the premises it is supplied from.

How premises is defined

Premises is defined in the GST Act as:

- the place where the sale takes place, for example, a
  - supermarket
  - restaurant
  - cafe

  - snack bar
  - hotel
  - club
  - reception lounge
  - aircraft
  - boat
  - train
  - venue for catered functions
  - food court where tables are supplied for customers of food retailers
- the grounds surrounding restaurants, cafes, snack bars, hotels, clubs, reception lounges and venues for catered functions
- any venue associated with leisure, sport or entertainment, with clear boundaries or limits, including
  - football grounds
  - sports grounds
  - golf courses
  - gyms
  - ice-skating rinks
  - motor racing circuits
  - racecourses
  - swimming pools
  - tennis centres
  - tenpin bowling alleys
  - air-show venues
  - theatres
  - exhibition halls
  - theme parks

- showgrounds
- aquariums
- galleries
- gardens
- museums
- zoos
- cinemas
- concert halls
- entertainment centres
- amusement parks arcades.

The definition of 'premises' does not include public thoroughfares, unless an area has been designated for use in connection with a food supply outlet.

For more information, see GSTD 2000/5 *Goods and Services Tax: when is a supply of food, in terms of paragraph 38-3(1)(a) of the A New Tax System (Goods and Services Tax) Act 1999, 'for consumption on the premises from which it is supplied'?*

QC 81549

Food packaging

How GST applies to food packaging.

Last updated 17 May 2024

Packaging products

Packaging products are generally subject to GST when they are purchased. You can claim a GST credit for any GST included in the price of packaging for your business.

When packaging is supplied with or around food and it is 'normal and necessary' for the sale of the food, the GST treatment of the packaging is usually the same as the GST treatment of the food (that is, the packaging around GST-free food is also GST-free).

Example: Packaging

Richard is a breakfast cereal manufacturer. He buys 50,000 cardboard boxes from a paper manufacturer for $22,000, including $2,000 GST. The sale is subject to GST as the boxes do not contain any food. Packaging is not 'packaging for food' until it contains, and is sold with, food.

Richard then packs breakfast cereal in the cardboard boxes and sells boxes of breakfast cereal to a retailer for $100,000. The sale of the breakfast cereal is GST-free. The packaging (cardboard box) is also GST-free as it contains the breakfast cereal and is considered normal and necessary packaging for food.

If Richard packs the cereal in re-usable plastic containers, the containers are taxable, as they are not considered normal and necessary packaging for the breakfast cereal.

Definition of normal and necessary packaging

Normal and necessary packaging of GST-free food is GST-free.

Where the purpose of packaging is simply to contain, protect and promote food, it is seen as a 'normal and necessary' part of the supply of the food. For:

- individual items, normal and necessary packaging includes tins, bottles, jars and boxes
- a group of items, normal and necessary packaging includes the carton or box that contains a number of individual items.

Packaging that is not ordinarily considered normal and necessary will be considered to be normal and necessary (and, therefore, GST-free) when it meets all these criteria. It is:

- packaging GST-free food

- not charged at a separate price
- the cost price of the packaging is the lesser of
  - $3 excluding GST
  - 20% of the wholesale value of the total sale.

This includes items that would attract GST if sold separately, such as:

- paper and plastic bags you supply free of charge to a customer for groceries
- containers, spoons, straws or similar objects if they
  - are provided free to help purchasers prepare or consume the food
  - have no lasting value (for example, they are disposable).

Packaging that is more than what is considered normal and necessary for the sale of the food is taxable. For example, if you supply breakfast cereal in a re-usable plastic container, the container is taxable. The sale would be:

- partly taxable (container)
- partly GST-free (cereal).

Special promotional food packaging (for example, a rack for spices) is not normal and necessary. Promotional items that accompany food and packaging are also not normal and necessary (for example, drink containers and recipe books of lasting value). You must separately work out the tax on:

- promotional items accompanying the food
- packaging and items that are usually supplied separately.

QC 81550

GST food classification guidance

Discover the guidance and resources to determine the GST classification of food and non-alcoholic beverage products.

Last updated 26 February 2026

How to check your business systems, processes and controls

You can use our self-review guide and checklist to:

- carry out regular self-reviews of the GST classification of your supplies
- assess the robustness of your business systems, processes and controls that directly impact your GST classification decisions.

Carrying out regular reviews will help you determine:

- the extent of any GST product classification risk in your business
- any corrective action that is required to address the identified gaps in your systems, processes and controls.

See the:

- Self-review guide for medium to large businesses
- Self-review checklist for small to medium businesses

Use these tools to check your GST product classification

The easiest way to work out the GST classification of your food or non-alcoholic beverage product is to use the following resources.

Detailed food list

You can use the itemised detailed food list (DFL) to check the GST status of major food and beverage product lines. The list includes items from A to Z, which you can quickly search. There's also a table that outlines changes made over time for your reference.

The DFL is a public ruling for the purposes of the *Taxation Administration Act 1953*.

Food and beverage search tool

You can use the GST food and beverage search tool to search the DFL and check if your food or non-alcoholic beverage product is GST-free or taxable. This tool allows you to type in your food or beverage, rather than search manually through the itemised detailed food list.

National Product Catalogue

You can use the National Product Catalogue (NPC), previously known as GS1net, from barcode provider GS1 Australia to determine the GST classification of certain food and beverage products.

We have an arrangement with GS1 Australia to ensure food and beverage products shown on the NPC are correctly classified for GST purposes. Manufacturers and suppliers can ask us to confirm the GST status of their food or beverage products through the NPC when they publish their product information.

This arrangement is set out in Law Administration Practice Statement PS LA 2012/2 (GA) *GST classification of food and beverage items*, which outlines the administrative approach we will take for past years or periods where manufacturers and other suppliers have applied our confirmed GST classification on the NPC.

It's important to note that the items listed on the NPC are very product-specific and GST classifications apply specifically to the particular listed item.

Other resources

If you can't find the GST classification for your food or non-alcoholic beverage product using these resources, check our GST public advice and guidance, emerging issues and advice under development web pages.

Check our GST public advice and guidance

Our public advice and guidance for the GST classification of food and beverage products will help you understand how the law applies to you.

Refer to the published GST bulletins, determinations, and rulings on food classification:

- GST Bulletin GSTB 2001/1 *Pulses supplied as food for human consumption*
- Goods and Services Tax Determination GSTD 2000/4 *Goods and services tax: what does the word 'premises' mean in the expression, 'a supply of food for consumption on the premises from which it is supplied'?*
- Goods and Services Tax Determination GSTD 2000/5 *Goods and services tax: when is a supply of food, in terms of paragraph 38-3(1)(a) of the A New Tax System (Goods and Services Tax) Act 1999, 'for consumption on the premises from which it is supplied'?*
- Goods and Services Tax Determination GSTD 2000/6 *Goods and services tax: when is the supply of food packaging GST-free in terms of section 38-6 of the A New Tax System (Goods and Services Tax) Act 1999?*
- Goods and Services Tax Determination GSTD 2002/2 *Goods and services tax: what supplies of fruit and vegetable juices are GST-free?*
- Goods and Services Tax Determination GSTD 2002/3 *Goods and services tax: how do I account for GST when I supply taxable goods, non-taxable goods and delivery services together?*
- Goods and Services Tax Determination GSTD 2008/2 *Goods and services tax: are supplies of food known as breakfast bars GST-free?*
- Goods and Services Tax Determination GSTD 2024/1 *Goods and services tax: supplies of combination food*
- Goods and Services Tax Determination GSTD 2025/1 *Goods and services tax: supplies of food of a kind marketed as a prepared meal*
- Goods and Services Tax Determination GSTD 2026/1 *Goods and services tax: supplies of formula products*
- Goods and Services Tax Ruling GSTR 2001/8 *Goods and services tax: Apportioning the consideration for a supply that includes taxable and non-taxable parts.*

You can also see our emerging issues and advice under development web pages.

When our view should be applied prospectively

When providing advice, guidance or taking compliance action, we generally apply our view of the law from the date of effect of the relevant legislation.

In some situations, we may apply our view prospectively only. This means it will apply from a future date, not to prior years or periods.

You can find more information in PS LA 2011/27 *Determining whether the ATO's views of the law should be applied prospectively only*.

If we decide to apply our view prospectively only, we will advise you of our decision and the reason for it. A prospective approach does not apply where there is evidence of fraud, evasion, or tax avoidance.

Contact us about your food or beverage product classification

If you're still uncertain about your GST classification decisions, you can seek further support, guidance and assistance using tailored technical assistance.

QC 81551

Emerging GST issues for food and beverage products

Check the latest emerging issues on the GST classification of food and beverage products.

Last updated 26 February 2026

Emerging issues

We publish the emerging GST issues we're seeing to give you early information when we are:

- considering whether new or updated public guidance is needed for new products or products that have changed over time
- identifying common misunderstandings or issues on specific product types to help you correct any misclassification.

We'll update these emerging issues on a regular basis. You can also find more information about the GST food classification guidance and resources we have available.

Biscuit goods

Rice cakes

Our current view on rice cakes is explained in Issue 26 – Are crispbreads and rice cakes subject to GST?. It outlines that only rice cakes made principally from compressed cereal are GST-free.

The detailed food list (DFL) entry 656 currently specifies that all rice cakes are GST-free, despite including a note implying it only covers rice cakes made principally from compressed cereal.

We're reviewing DFL entry 656 to make it clearer and easier to understand that not all rice cakes are GST-free.

While this is being reviewed, you can choose to rely on either DFL entry 656 or Issue 26 as they both are public rulings.

Dried or crispbread products

Item 32 of Schedule 1 states that food that is, or consists principally of, biscuits, cookies, crackers, pretzels, cones or wafers is not GST-free. Issue 26 – Are crispbreads and rice cakes subject to GST? explains that crispbreads fit within the definition of a biscuit and are subject to GST. It also states that dried bread products, such as oven baked toasts, mini toasts and rusks, are not considered to be crispbreads.

DFL entry 1296 currently lists all grissini (bread sticks) as GST-free. This entry is too broad as some bread sticks could be crispbreads and are subject to GST.

We're reviewing the principles from the Lansell House court decision to determine if our guidance about dried or crispbread products, including DFL entries, needs to be updated.

While this is being reviewed, you can rely on DFL entry 1296.

Formula beverage products and ingredients

On 25 February 2026 we issued Goods and Services Tax Determination GSTD 2026/1 *Goods and services tax: supplies of formula products*.

This Determination explains:

- that formula products are GST-free as beverages, or ingredients for beverages, where they are marketed principally as food for infants under Schedule 2, table item 13 of the *A New Tax System (Goods and Services Tax) Act 1999* (GST Act)
- the term 'infant' means a child up to 12 months, and
- how the meaning of 'infant' is relevant to determining if ingredients to make formula (formula ingredients) are GST-free.

Formula products

Formula products marketed principally for children up to 12 months (e.g. stage 1 and 2 formula products) are GST-free.

Formula products marketed principally for children from 12 months (for example, stages 3 and 4 formula products) are taxable, whether sold as powder or ready-to-drink.

These products are taxable because they are beverages, or ingredients for beverages, and they are not:

- marketed principally as food for infants (children up to 12 months)
- a kind of milk or powdered milk, or
- a beverage containing at least 95% milk products.

Formula ingredients

Ingredients used to make formula products (formula ingredients) are taxable if they are marketed principally as an ingredient in making:

- formula products for children from 12 months (for example, stages 3 and 4)

- formula products generally – that is, a formula ingredient not marketed principally for a specific age or for invalids.

Formula ingredients are GST-free if they are marketed principally as an ingredient to make formula products for children up to 12 months (for example, stages 1 and 2 formula products).

Transitional compliance approach

We are applying a transitional compliance approach to the views in GSTD 2026/1. It covers:

- formula products marketed for children from 12 months
- ingredients for formula products for children from 12 months.

If you have treated these products as GST-free in good faith, and you meet the conditions of the compliance approach outlined in GSTD 2026/1, we will not allocate compliance resources to review your GST treatment for tax periods ending on or before 30 June 2026.

Confectionery

Item 8 of Schedule 1 provides that confectionery, food marketed as confectionery, food marketed as ingredients for confectionery or food consisting principally of confectionery are not GST-free.

From our advice and compliance work we have identified inconsistent application of these provisions. We are reviewing our guidance products to determine if further clarification is required.

The following guidance products relevant to this review include:

- Issue 12 – Food marketed as confectionery or ingredients for confectionery – this provides guidance on the application of Item 8 of Schedule 1
- Issue 29 – The GST treatment of different types of chocolate.

While this is being reviewed, you can rely on Issue 12 and Issue 29.

Fruit bars and strips

Fruit bars and strips that are confectionery or marketed as confectionery are taxable.

DFL entry 361 states fruit bars and strips are GST-free when they're made from 100% of fruit ingredients.

A previous DFL entry that was removed in 2011 listed fruit snacks (including processed fruit bars and strips) with a sugar content less than 40% as GST-free.

In considering if further public guidance for confectionery is needed, we will review whether fruit bars and strips that are not made from 100% of fruit ingredients should be taxable.

While this is being reviewed, you can rely on DFL entry 361 and Issue 12.

Food versus supplements

Our current view on supplements is set out in Issue 21 – Vitamins and minerals. The supply of nutritional supplements, including vitamins and minerals supplied in a capsule, caplet or tablet form, are taxable supplies. This is because the essential character of a supplement is not considered to be food for human consumption under paragraph 38-4(1)(a) of the GST Act.

We're reviewing this guidance to determine if further guidance should be developed to explain the principles to distinguish food and supplements. Any such guidance would need to cover principles that help determine which of the following 3 possible classification outcomes apply to a product:

- not food – taxable
- food that is not an ingredient for a beverage – GST-free, if the product is not of a kind of food listed in Schedule 1
- food that is an ingredient for a beverage – taxable, unless the food is of a kind listed on Schedule 2.

While this is being reviewed, you can rely on Issue 21.

Soup

Item 4 of Schedule 1 provides that food marketed as a prepared meal, but not including soup, is not GST-free. This exclusion from item 4 for 'soup' is not addressed in Goods and Services Tax Determination

GSTD 2025/1 *Goods and services tax: supplies of food of a kind marketed as a prepared meal*.

The classification of food products is a matter of 'overall impression', informed by common sense and common experience. We are considering if guidance is required.

Bakery items

Food of a kind listed within the category 'bakery products' in items 20 to 27 of Schedule 1 are taxable and not all items listed must be baked or cooked for the item to apply.

We have identified inconsistencies in the application of these items, particularly regarding when the type of food item listed is one that either:

- has a characteristic that requires baking or cooking
- can be taxable despite being sold raw.

Clause 2 of Schedule 1 operates to ensure that bakery products are subject to GST regardless of whether they:

- are supplied hot or cold
- require cooking, heating, thawing or chilling before consumption.

Therefore, if supplied raw or frozen, products can be 'food of a kind' listed in Schedule 1.

We're reviewing our guidance on how GST applies to bakery products, including the following:

- Issue 13 – What is a 'pudding'?
- Issue 30 – Pastry products.

Specific DFL entries to be reviewed include:

- entry 179 (chicken filo parcels, uncooked), which hasn't considered the application of clause 2 of Schedule 1 or the application of item 25 of Schedule 1 (of a kind of pastizzi).
- entry 31 (beef wellington) which hasn't considered the application of clause 2 of Schedule 1. Given item 22 of Schedule 1 (pies, pasties, sausage rolls) can apply to uncooked (raw) products this outcome appears to be inconsistent.

While this is being reviewed you can rely on DFL entries 179 and 31.

QC 102968

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.