

WITHDRAWN - Prepared food -

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 This document has changed over time. This is a consolidated version of the ruling which was published on *22 July 2025*



Notice of Withdrawal

Goods and Services Tax Industry Issue

Food Industry Partnership

Prepared food

Goods and Services Tax Industry Issue *Prepared food* (Issue 5 Prepared Food) is withdrawn with effect from 23 July 2025.

1. Issue 5 Prepared Food considers when a supply of food will not be GST-free under paragraph 38-3(1)(c) of the *A New Tax System (Goods and Services Tax) Act 1999* (GST Act) as it is food of a kind specified in column 3 of table items 4 or 5 of clause 1 of Schedule 1 to the GST Act, being:

- ‘food marketed as a prepared meal, but not including soup’ (table item 4)
- ‘platters etc. of cheese, cold cuts, fruit or vegetables and other arrangements of food’ (table item 5).

2. Issue 5 Prepared Food is being withdrawn because our views on table items 4 and 5 are now set out in other public rulings.

3. Goods and Services Tax Determination GSTD 2025/1 *Goods and services tax: supplies of food of a kind marketed as a prepared meal*, which is being published on 23 July 2025, provides our view on table item 4.

4. GST Industry Issue GSTII FL1 *Detailed Food List* (DFL) includes various entries that provide our view on the application of table item 4 to specific products applying the principles in GSTD 2025/1.

5. The DFL provides our view on table item 5 (see DFL ID 1836).

Commissioner of Taxation

22 July 2025

ATO references

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