



# ***Details of the GST status of major food and beverage product lines -***

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## Detailed Food List

### Details of the GST status of major food and beverage product lines

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#### 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.

#### About the Detailed food list

3. The Detailed food list provides details of the GST status of major food and beverage product lines.
4. Section 38-2 of the GST Act states that a supply of food as defined is GST-free.
5. Food is defined in subsection 38-4(1) of the GST Act to mean:
  - food for human consumption (whether or not requiring processing or treatment)
  - ingredients for food for human consumption
  - beverages for human consumption
  - 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.
6. Food does not include:
- live animals (other than crustaceans or molluscs)
  - unprocessed cow's milk
  - any grain, cereal or sugar cane that has not been subject to any process or treatment resulting in an alteration of its form, nature or condition, or
  - plants under cultivation that can be consumed (without being subject to further process or treatment) as food for human consumption.
7. Beverage includes water (subsection 38-4(2) of the GST Act).
8. However, not all food is GST-free. Subsection 38-3(1) of the GST Act states that a supply is not GST-free under section 38-2 of the GST Act if it is a supply of:
- food for consumption on the premises from which it is supplied
  - hot food for consumption away from those premises
  - food of a kind specified in the third column of the table in clause 1 of Schedule 1, or food that is a combination of one or more foods at least one of which is food of such a kind
  - a beverage (or an ingredient for a beverage), other than a beverage (or ingredient) of a kind specified in the third column of the table in clause 1 of Schedule 2, or
  - food of a kind specified in regulations made for the purposes of this subsection.
9. Accordingly, if the food products are listed in Schedule 1 of the GST Act, the food products will not be GST-free. Conversely, beverages not listed in clause 1 of Schedule 2 of the GST Act will not be GST-free.
10. The items contained in the list are for human consumption unless indicated differently.

### History of changes

Date	Change
28 June 2023	<p><b>Items amended</b></p> <p>The following amendments were made:</p> <ul style="list-style-type: none"> <li>• entry for breadcrumbs that are GST-free as an ingredient for food was amended to include reference to Schedule 1 of the GST Act</li> <li>• entry for brioche was amended to include brioche-style products</li> <li>• entry for cheese and bacon topped bread or roll was amended to change the reference in the Notes to Schedule 1 instead of Schedule 2</li> <li>• entry for cocoa powder was amended to clarify that it is GST-free when it is not marketed as an ingredient for confectionery</li> <li>• entry for coffee, instant (granules, powdered, freeze-dried) was amended to remove the word 'instant' and include coffee capsules for machines – there are other entries that cover instant coffee</li> <li>• entry for cold meats was amended to specify that they are not GST-free when sold as a platter or similar arrangement for food</li> <li>• entries for corn syrup, dextrose, glucose, lactose, malt extract and sugar (supplied as ingredients for home brewing) were amended to refer to both home and industrial brewing</li> <li>• entry for pita wraps (filled) was amended to add a classification of taxable as previously no classification was given</li> </ul>

Date	Change
	<ul style="list-style-type: none"> <li>entry for seaweed – seasoned or roasted was amended to clarify that it is GST-free when not sold as a crispy or crunchy snack</li> <li>entry for sugar cane juice containing less than 90% by volume of juice was amended to change the GST status to taxable, as it was incorrectly showing as GST-free – the detail in the note shows that this was an error</li> <li>entry for syrups for use to flavour beverages was amended to remove the word 'only' and clarify that paragraph 38-3(1)(d) of the GST Act applies even if the product has a subsidiary use as an ingredient for non-beverage food products.</li> </ul>
28 June 2023	<p><b>Items added</b></p> <p>The following additions were made:</p> <ul style="list-style-type: none"> <li>cocoa powder, cocoa mass, cocoa butter (marketed as an ingredient for confectionery)</li> <li>coconut chips</li> <li>fruit crumble (e.g. apple crumble dessert)</li> <li>seaweed snacks (crunchy or crispy and packaged ready to eat)</li> <li>smoothie powder</li> <li>syrups marketed principally as an ice coffee preparation</li> <li>yeast and malt for brewing alcoholic beverages.</li> </ul>
28 June 2023	<p><b>Items deleted</b></p> <p>The following entry was deleted as breadcrumbs are more likely to be an ingredient for food and are covered by a separate entry that will be amended to refer to Schedule 1:</p> <ul style="list-style-type: none"> <li>breadcrumbs – GST-free - food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.</li> </ul> <p>The following entries were deleted as they were duplicates of other entries:</p> <ul style="list-style-type: none"> <li>cold meat</li> <li>damper</li> <li>glacé fruit</li> <li>pretzel (plain bread roll formed in a pretzel shape)</li> </ul> <p>The following entry was deleted as this levy was terminated effective from 23 February 2009:</p> <ul style="list-style-type: none"> <li>dairy adjustment levy on flavoured milk.</li> </ul> <p>The following entry was deleted as it implied that all ingredients for food are GST-free, and flour and sugar have their own entries:</p> <ul style="list-style-type: none"> <li>ingredients for food for human consumption (e.g. flour, sugar).</li> </ul>
17 January 2018	<p><b>Item added</b></p> <p>The following item was added:</p> <ul style="list-style-type: none"> <li>smoothie packs containing ingredients such as fruit, vegetables, seeds etc to be used to make smoothie beverages (fresh, frozen, tinned, packaged) are taxable</li> </ul>
27 August 2014	<p><b>Items deleted</b></p> <p>The following entry was deleted:</p> <ul style="list-style-type: none"> <li>tiramisu (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)</li> </ul>
31 August 2011	<p><b>Items amended</b></p> <p>The following amendments were made:</p> <ul style="list-style-type: none"> <li>hampers. Reference to GSTR 2001/8 added to Notes</li> <li>entries for vitamin and mineral amended to vitamins and minerals to address a search problem identified by industry</li> </ul>

Date	Change
	<ul style="list-style-type: none"> <li>entries for Italian rolls and pizza roll amended to ensure consistency with ATO ID 2008/132)</li> <li>entries for baby or infant beverage and formula and specialised baby/infant juice clarified</li> <li>correction made to error in entry for invalid beverage</li> <li>snack pack. Information added to Item and Notes to provide greater clarity on what the ATO considers a snack pack to be</li> <li>correction made to error in item number of Schedule 1 for pastry triangles/parcels</li> <li>description of various food items relating to the category of prepared food, bakery products or biscuit goods amended to reflect the content from clause 2 of Schedule 1 of the GST Act. Reference to clause 2 was added to Notes section of the relevant items</li> <li>mineral, nutritional supplements and vitamin. Reference to 'Paragraph 38-4(1)(a) of the GST Act does not apply to a product differentiated as a non-food product' deleted from Notes.</li> </ul>
31 August 2011	<p><b>Items added</b></p> <p>The following additions were made:</p> <ul style="list-style-type: none"> <li>baked pudding, to confirm that baked puddings are taxable</li> <li>pizza roll, to ensure consistency with ATO ID 2008/132</li> <li>curry (without rice or other accompaniment, not marketed as a prepared meal), to provide greater clarity on when the ATO does not consider a prepared product to be a prepared meal</li> <li>rice syrup</li> <li>zabaglione (Italian cream mousse)</li> <li>herbs for preparing tonic soups</li> <li>essence of chicken – tonic/energy drink</li> <li>nutritional supplements: <ul style="list-style-type: none"> <li><b>red date with rock sugar</b></li> <li><b>bird's nest with and without rock sugar</b></li> </ul> </li> <li>dukkah (dry dip or marinade)</li> <li>combat rations</li> <li>Indian foods: <ul style="list-style-type: none"> <li><b>kumbilappam</b></li> <li><b>elayappam</b></li> <li><b>laddu</b></li> <li><b>uzhunnu vada</b></li> <li><b>banana roast</b></li> <li><b>vegetable cutlet</b></li> <li><b>sukhiyan</b></li> </ul> </li> </ul>
31 August 2011	<p><b>Items deleted</b></p> <p>The following entries were deleted:</p> <ul style="list-style-type: none"> <li>flatbread (pita, mountain, naan etc) – with pizza topping or filling more than 30% of the product's depth</li> <li>pita bread topped with pizza toppings</li> </ul> <p>These entries were not consistent with ATO ID 2008/132.</p> <ul style="list-style-type: none"> <li>fruit snack (processed fruit strip/bar with a sugar content less than 40%)</li> <li>fruit snack (processed fruit strip/bar with a sugar content equal to or greater than 40%)</li> </ul>

Date	Change
	These entries are currently under review as the ATO view needs to be clarified.
18/06/2010	<b>Items amended</b> The following amendments were made: <ul style="list-style-type: none"> <li>removal of duplicated items for example, garlic bread, bread and rolls – garlic</li> <li>alphabetical listing of items rather than categories for example, focaccias rather than bread and rolls – focaccias</li> <li>food items listed to align with products on GS1net database.</li> </ul>
18/06/2010	<b>Items added</b> The detailed food list was expanded to include new items and notes specific to each food item to provide a synopsis of our view.
18/06/2010	<b>Items amended</b> The GST status has been changed from taxable to GST-free for entries for oat milk, rice milk powder and soy milk powder following a review of this product by us.
14/04/2009	<b>Items amended</b> The GST status has been changed from taxable to GST-free for entries for Bread (and rolls) – Challah (chollah) and Chollah (challah) following a review of this product by us.
18/02/2009	<b>Items amended</b> The word 'refrigerated' has been substituted for 'fresh' in entries for cannelloni, carbonara, lasagne, meals (complete), noodles in sauce and pasta meals in the alphabetical listing on 18 February 2009. These items were updated because these items are only taxable as prepared meals where refrigeration or freezing is required for their storage. While the description 'fresh' may imply that refrigeration is required to store the product it was decided to use the word 'refrigeration' to more closely reflect the legislation.
03/10/2008	<b>Pizza rolls</b> For more information about the GST treatment of pizza rolls, refer to <b>GST and pizza rolls</b> fact sheet.
30/09/2008	<b>Item removed</b> 'Wine – non-alcoholic, non-carbonated containing 90% by volume of fruit or vegetable juice' was removed from 'W' in the alphabetical listing on 30 September 2008. The item was removed because it was included in this location in the GST Detailed food list in error. The item, which follows item 12 in Schedule 2 to the GST Act is still listed under 'N' in the alphabetical listing.
27/08/2008	<b>Breakfast bars</b> Consist predominantly of cereals and sugars, may contain other ingredients such as fruits and/or nuts and are of a similar size and shape to muesli bars. GST status: taxable For more information about breakfast bars, refer to goods and services tax determination <b>GSTD 2008/2 – Goods and services tax: are supplies of food known as breakfast bars GST-free?</b>

**A**

<b>Item</b>	<b>GST Status</b>	<b>Notes</b>
abalone, of a size and quality to be sold as food for human consumption (live, fresh, frozen, tinned, dried, but not hot)	GST-free	Mollusc. Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. The exclusion at paragraph 38-4(1)(g) of the GST Act does not apply.
acidity regulator - food additive which, at time of importation would, if it had been a supply: have a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral); and be supplied for use solely or predominantly in the composition of food; and be essential to the composition of that food.	GST-free	Exempt food additive (import). Section 13-10 and paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(b) of the GST Regulations. Examples include dietary mineral compounds such as: calcium acetate (E263), phosphoric acid (E338) and sodium sulphate (E514).
acidity regulator - food additive which, at time of supply: has a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral); and is supplied for use solely or predominantly in the composition of food; and is essential to the composition of that food.	GST-free	Exempt food additive (food manufacture). Paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(b) of the GST Regulations apply. Examples include dietary mineral compounds such as: calcium acetate (E263), phosphoric acid (E338) and sodium sulphate (E514).
acidity regulator marketed as an ingredient for confectionery	taxable	Schedule 1, item 8 of the GST Act applies.
acidity regulator not considered essential to the composition of food for human consumption	taxable	Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply. For example: acidity regulators intended for use in the manufacture of pet food, alcoholic beverages, nutritional supplements, pharmaceuticals or other non-food application
acidity regulator not intended for use in the composition of food for human consumption.	taxable	Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply. For example: acidity regulators intended for use in the manufacture of pet food, alcoholic beverages, nutritional supplements, pharmaceuticals or other non-food application
acidity regulator with no measurable nutritional value.	taxable	Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply.
alcohol making supplies	taxable	Not ingredients for a beverage of a kind specified in Schedule 2 of the GST Act
alcoholic beverages	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act
alcoholic pre-mixed drink (e.g. rum & cola, brandy & dry)	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act
alcoholic spirits	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act
alfalfa sprouts	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
almond essence	GST-free	Flavouring. Paragraph 38-4(1)(e) of the GST Act applies.

Item	GST Status	Notes
aloe vera juice (supplied for medicinal or therapeutic purposes)	taxable	Not a beverage for human consumption. Paragraph 38-4(1)(c) of the GST Act does not apply. A product marketed with a recommended dosage and/or information on its medicinal benefits is considered to have the character of a medicinal preparation.
amaretti (Italian almond cookie)	taxable	Schedule 1, item 32 of the GST Act applies.
anchovies	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
animal food	taxable	Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply to a product differentiated as a non-food product.
aniseed essence	GST-free	Flavouring. Paragraph 38-4(1)(e) of the GST Act applies.
anti-caking agent - food additive which, at time of importation would, if it had been a supply; have a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral); and be supplied for use solely or predominantly in the composition of food; and be essential to the composition of that food.	GST-free	Exempt food additive (import). Section 13-10 and paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(b) of the GST Regulations apply. Examples include dietary mineral compounds such as: calcium silicate (E552), ferric ammonium citrate (E381) and magnesium carbonate (E504).
anti-caking agent - food additive which, at time of supply: has a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral); and is supplied for use solely or predominantly in the composition of food; and is essential to the composition of that food.	GST-free	Exempt food additive (food manufacture). Paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(b) of the GST Regulations apply. Examples include dietary mineral compounds such as: calcium silicate (E552), ferric ammonium citrate (E381) and magnesium carbonate (E504).
anti-caking agent marketed as an ingredient for confectionery	taxable	Schedule 1, item 8 of the GST Act applies.
anti-caking agent not considered essential to the composition of food for human consumption.	taxable	Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply. For example: anti-caking agents intended for use in the manufacture of pet food, nutritional supplements, pharmaceuticals or other non-food application
anti-caking agent not intended for use in the composition of food for human consumption.	taxable	Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply. For example: anti-caking agents intended for use in the manufacture of pet food, nutritional supplements, pharmaceuticals or other non-food application
anti-caking agent with no measurable nutritional value.	taxable	Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply.
anti-foaming agent not intended for use in the composition of food for human consumption.	taxable	Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply. For example: anti-foaming agents intended for use in the manufacture of pet food, nutritional supplements, pharmaceuticals or other non-food application.



Item	GST Status	Notes
anti-foaming agents polyethylene glycol 8000 (E1521) and triethyl citrate (E1505)	taxable	Paragraph 38-3.02 of the GST Regulations does not apply. Polyethylene glycol 8000 (E1521) and triethyl citrate (E1505) have no measurable nutritional value.
antioxidant - food additive which, at time of importation would, if it had been a supply; have a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral); and be supplied for use solely or predominantly in the composition of food; and be essential to the composition of that food.	GST-free	Exempt food additive (import). Section 13-10 and paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(b) of the GST Regulations apply. Examples include: Lecithin (fat, E322), glucose oxidase enzyme (protein, E1102), ascorbic acid (Vitamin C, E300) and dietary mineral ascorbates (dietary mineral salts of ascorbic acid, such as E301, E302 and E303).
antioxidant - food additive which, at time of supply: has a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral); and is supplied for use solely or predominantly in the composition of food; and is essential to the composition of that food.	GST-free	Exempt food additive (food manufacture). Paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(b) of the GST Regulations apply. Examples include: Lecithin (fat, E322), glucose oxidase enzyme (protein, E1102), ascorbic acid (Vitamin C, E300) and dietary mineral ascorbates (dietary mineral salts of ascorbic acid, such as E301, E302 and E303).
antioxidant marketed as an ingredient for confectionery	taxable	Schedule 1, item 8 of the GST Act applies.
antioxidant which, at time of supply or importation has no measurable nutritional value.	taxable	Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply. For example: Butylated hydroxyanisole (E320) and 4-Hexylresorcinol (E586) have no measurable nutritional value.
antioxidant which, at time of supply or importation is not a food additive considered essential to the composition of food for human consumption.	taxable	Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply. For example: antioxidants intended for use in the manufacture of pet food, alcoholic beverages, nutritional supplements, pharmaceuticals or other non-food application
antioxidant which, at time of supply or importation is not intended for use in the composition of food for human consumption.	taxable	Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply. For example: antioxidants intended for use in the manufacture of pet food, alcoholic beverages, nutritional supplements, pharmaceuticals or other non-food application
antipasto (individual items or bottled)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
antipasto platter	taxable	Schedule 1, item 5 of the GST Act applies
apple cider (alcoholic)	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act. Schedule 2, items 10, 11 & 12 do not apply to alcoholic beverages (refer ATO ID 2001/780).
apple cider (non-alcoholic) containing food additives	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act
apple cider (non-alcoholic) that consists wholly of apple juice with no food additives	GST-free	Schedule 2, item 11 of the GST Act applies.

Item	GST Status	Notes
apple sauce	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies.
aromatic bitters	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act
arrangements of food (platters)	taxable	Schedule 1, item 5 of the GST Act applies
arrowroot powder	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
artichokes (fresh, frozen, marinated)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
artificial sweetener	GST-free	Sweetening agent. Paragraph 38-4(1)(e) of the GST Act applies.

**B**

Item	GST Status	Notes
baby beverage (beverages, and ingredients for beverages, of a kind marketed principally as food for infants)	GST-free	Schedule 2, item 13 of the GST Act applies
baby food (tins or jars)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
baby formula (beverages, and ingredients for beverages, of a kind marketed principally as food for infants)	GST-free	Schedule 2, item 13 of the GST Act applies.
bacon (raw, rashers, diced, chopped)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
bacon and egg pie (quiche)	taxable	Schedule 1, item 1 of the GST Act applies (Similar to quiche).
bacon chips (food garnish)	GST-free	Garnish. Paragraph 38-4(1)(e) of the GST Act applies.
bacon crackling (savory snack)	taxable	Schedule 1, item 15 of the GST Act applies.
bacon crisps (savory snack)	taxable	Schedule 1, item 15 of the GST Act applies.
bacon flavoured chips (savory snack)	taxable	Schedule 1, item 15 of the GST Act applies.
bagel (filled)	taxable	Schedule 1, item 2 of the GST Act applies (Similar to a sandwich).
bagel (plain or fruit, unfilled)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
bagel chips/crisps (dried/baked)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. Schedule 1, items 18, 27 and 32 of the GST Act do not apply. Dried bread products are not considered similar to savory snacks, bread with a sweet filling or coating or biscuit goods.
bagel chips/crisps (fried and/or seasoned)	taxable	Schedule 1, item 18 of the GST Act applies.
baguettes (filled)	taxable	Schedule 1, item 2 of the GST Act applies (Similar to a sandwich).

Item	GST Status	Notes
baguettes (unfilled)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
bait (e.g. fishing)	taxable	Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply.
bake-at-home bread and rolls	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
baked beans	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
baked pudding (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 20 and clause 2 of the GST Act apply. Added with effect from 31 August 2011.
baking powder	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
baking soda (sodium bicarbonate)	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
baklava (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 23 and clause 2 of the GST Act apply..
bamboo leaves (dried, used to wrap and flavour food)	GST-free	Flavouring. Paragraph 38-4(1)(e) of the GST Act applies (refer ATO ID 2004/372).
bamboo shoots	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
banana chips	taxable	Schedule 1, item 18 of the GST Act applies (refer ATO ID 2003/1142).
banana roast (Indian deep fried banana filled with unrefined sugar and rice)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. Added with effect from 31 August 2011.
barbeque sauce	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies.
barley water	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
batter mix	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
bay leaves	GST-free	Seasoning. Paragraph 38-4(1)(e) of the GST Act applies.
bean curd	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
bean sprouts	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
bee pollen	taxable	Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply to a product differentiated as a non-food product. It is considered that the essential character of bee pollen is not that of food, but that of a nutritional supplement.
beef - joints, steaks, ribs, diced, sliced, minced/ground, supplied for human consumption (raw, fresh, frozen, tinned)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.

Item	GST Status	Notes
beef extract	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
beef goulash (canned)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
beef goulash meal that: directly competes with takeaways and restaurants, needs refrigeration or freezing for its storage and is marketed as a prepared meal	taxable	Schedule 1, item 4 of the GST Act applies.
beef jerky/biltong	GST-free	Food for human consumption that is not of kind specified in Schedule 1 of the GST Act (refer ATO ID 2002/298 and ATO ID 2002/299).
beef wellington (not hot)	GST-free	Not food of a kind specified in Schedule 1 of the GST Act. Items 22 and 23 do not apply because beef wellingtons, although baked before consumption, contain raw meat when supplied and are therefore not considered similar to pies, pasties, sausage rolls or pastries.
beef, not supplied for human consumption (for example: pet food)	taxable	Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply.
beer (light, non-alcoholic)	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
beer (normal)	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
beer nuts	taxable	Schedule 1, item 16 of the GST Act applies.
belingo crackers/chips (ready to eat)	taxable	Item 18, Schedule 1 of the GST Act applies.
belingo crackers/chips (that need to be cooked before eating)	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
bicarbonate of soda (bicarb soda) packaged for retail sale	GST-free	Exempt food additive (retail sale). Paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(a) of the GST Regulations apply.
biltong - dried, hardened	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. Item 18 does not apply (refer ATO ID 2002/298).
biltong - semi-dried, soft	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. Item 18 does not apply (refer ATO ID 2002/299).
bird's nest nutritional supplement (with or without rock sugar)	taxable	Not food for human consumption. It is considered that the essential character of bird's nest nutritional supplement is not that of food, but that of a supplement.
bird's nest with sugar	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act (refer ATO ID 2002/13).
biscuit base mix (consisting principally of biscuits)	taxable	Schedule 1, item 32 of the GST Act applies
biscuit crumbs	taxable	Schedule 1, item 32 of the GST Act applies
biscuit dough (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 32 and clause 2 of the GST Act apply.

Item	GST Status	Notes
biscuit flour	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
biscuit mixes that are sold with taxable non-foodstuffs, such as aprons or biscuit cutters, within or attached to the box or packet	mixed supply	Where a mix of GST-free and taxable individually packaged goods is packed and sold together the items are taxed individually as a mixed supply.
biscuit mixes that contain separately packaged taxable foods, such as edible cake decorations, within the box or packet	mixed supply	Where a mix of GST-free and taxable individually packaged goods is packed and sold together the items are taxed individually as a mixed supply.
biscuit mixes that contain taxable ingredients, such as chocolate chips, within the mix	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
biscuit mixes that do not contain any taxable ingredients	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
biscuits (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 32 and clause 2 of the GST Act apply
black pudding	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
blancmange	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
blended raw nut product	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. Schedule 1, item 16 does not apply.
blended seed and finely ground nut product.	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. Schedule 1, item 16 of the GST Act does not apply (refer ATO ID 2004/539).
blood pudding	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
bocconcini	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
boerewors	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
bolognese pasta sauce	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies.
bones - fit for human consumption	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
bones - sold as pet food or not for human consumption	taxable	Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply.
bonito flakes	GST-free	Seasoning. Paragraph 38-4(1)(e) of the GST Act applies.
bouillon	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
bovine colostrum powder - supplied as a pharmaceutical ingredient	taxable	Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply to a product differentiated as a non-food product (refer to ATO ID 2004/622).

Item	GST Status	Notes
bovine colostrum powder - supplied as animal feed	taxable	Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply to a product differentiated as a non-food product (refer to ATO ID 2004/622).
bovine colostrum powder - supplied as food	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act (refer ATO ID 2004/622).
brains	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
braised meat and vegetables (canned)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
bran	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. Item 18 does not apply (refer ATO ID 2002/298).
bran/bran based breakfast cereal	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
brandy essence	GST-free	Flavouring. Paragraph 38-4(1)(e) of the GST Act applies.
brandy snaps, brandy baskets	taxable	Schedule 1, item 32 of the GST Act applies
bratwurst	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
bread and roll mixes	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
bread and rolls, plain (whether white, wholemeal, multigrain or rye)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
bread flour	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
bread or roll with a sweet filling or coating (other than a glaze, supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 27 and clause 2 of the GST Act apply.
bread or roll, glazed but without a sweet filling or coating	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
bread pretzel (plain bread roll formed in pretzel shape)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. Schedule 1, items 27 and 32 of the GST Act do not apply.
breadcrumbs	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and it is not of a kind specified in Schedule 1 of the GST Act.
breakfast bars	taxable	Schedule 1, item 11 of the GST Act applies. Food similar to muesli bars (refer GSTD 2008/2 effective from 27/08/2008)
breakfast cereal	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
breakfast cereal drink	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
breakfast food consisting principally of compressed, rolled or flattened cereal	GST-free	Not food of a kind specified in Schedule 1 of the GST Act. Clause 5, Schedule 1 states that these foods will not be considered to be biscuit goods.

Item	GST Status	Notes
breakfast muffins (English, bread type)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
Brioche and brioche-style products (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 25 and clause 2 of the GST Act apply as the product is brioche or the same kind of food as brioche.
brood prawns	taxable	Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply to a product differentiated as a non-food product (refer to ATO ID 2001/560).
brownie mix	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
brownie slice (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 20 and clause 2 of the GST Act apply.
brownies (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 20 and clause 2 of the GST Act apply.
bubble n squeak (frozen vegetables)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
buckwheat	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
bulking agent - food additive which, at time of importation would, if it had been a supply: have a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral); and be supplied for use solely or predominantly in the composition of food; and be essential to the composition of that food.	GST-free	Exempt food additive (import). Section 13-10 and paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(b) of the GST Regulations apply. Examples include hydrogenated carbohydrates such as: mannitol (E421) and maltitol (E965).
bulking agent - food additive which, at time of supply: has a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral); and is supplied for use solely or predominantly in the composition of food; and is essential to the composition of that food.	GST-free	Exempt food additive (food manufacture). Paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(b) of the GST Regulations apply. Examples include hydrogenated carbohydrates such as: mannitol (E421) and maltitol (E965).
bulking agent marketed as an ingredient for confectionery	taxable	Schedule 1, item 8 of the GST Act applies.
bulking agent which, at time of supply or importation has no measurable nutritional value.	taxable	Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply.
bulking agent which, at time of supply or importation is not considered essential to the composition of food for human consumption.	taxable	Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply. For example: bulking agent intended for use in the manufacture of pet food, alcoholic beverages, nutritional supplements, pharmaceuticals or other non-food application

Item	GST Status	Notes
bulking agent which, at time of supply or importation is not intended for use in the composition of food for human consumption.	taxable	Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply. For example: bulking agent intended for use in the manufacture of pet food, alcoholic beverages, nutritional supplements, pharmaceuticals or other non-food application
buns with a sweet filling or coating (other than a glaze, supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 27 and clause 2 of the GST Act apply.
burger meat (uncooked patty)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
burgers (complete with bun) and similar hot food	taxable	Schedule 1, item 6 of the GST Act applies.
burrito dinner kit	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
butter	GST-free	Fat/oil marketed for culinary purposes. Paragraph 38-4(1)(f) of the GST Act applies.
butter blend	GST-free	Fat/oil marketed for culinary purposes. Paragraph 38-4(1)(f) of the GST Act applies.
buttermilk (liquid, powdered, concentrated, condensed)	GST-free	Schedule 2, item 1a of the GST Act applies.

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Item	GST Status	Notes
cabanossi	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
cachous	taxable	Schedule 1, item 14 of the GST Act applies.
cake decorating gel	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
cake filling mix	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
cake frosting	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
cake mixes that are sold with taxable non-foodstuffs, such as aprons or patty pans, within or attached to the box or packet	mixed supply	Where a mix of GST-free and taxable individually packaged goods is packed and sold together the items are taxed individually as a mixed supply.
cake mixes that contain separately packaged taxable foods, such as edible cake decorations, within the box or packet	mixed supply	Where a mix of GST-free and taxable individually packaged goods is packed and sold together the items are taxed individually as a mixed supply.
cake mixes that contain taxable ingredients, such as chocolate chips, within the mix	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
cake mixes that do not contain any taxable ingredients	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies for food, paragraph 38-4(1)(b) applies.



Item	GST Status	Notes
cakes (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 20 and clause 2 of the GST Act apply.
calamari - hot, crumbed or battered (calamari rings)	taxable	Dine-in or takeaway. Exclusion at paragraph 38-3(1)(a) or paragraph 38-3(1)(b) of the GST Act applies.
calamari - raw, fresh or frozen	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
calamari rings (crumbed or uncrumbed) - raw, fresh or frozen	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
calzoni (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 25 and clause 2 of the GST Act apply.
camp pie (tinned meat)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
candied peel	GST-free	Schedule 1, clause 4 excludes candied peel from the category of confectionery.
canned boiled nuts	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. Schedule 1, item 16 of the GST Act does not apply (refer to ATO ID 2004/434).
canned chicken, fish, fruit, meat, pasta	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
cannelloni (unfilled pasta tubes)	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
cannelloni meal that: directly competes with takeaways and restaurants, needs refrigeration or freezing for its storage and is marketed as a prepared meal	taxable	Schedule 1, item 4 of the GST Act applies.
cannoli (filled)	taxable	Schedule 1, item 23 of the GST Act applies.
cannoli (unfilled pastry tube)	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
canola oil marketed for culinary purposes	GST-free	Fat/oil marketed for culinary purposes. Paragraph 38-4(1)(f) of the GST Act applies.
canola spread	GST-free	Fat/oil marketed for culinary purposes. Paragraph 38-4(1)(f) of the GST Act applies.
canvelli beans	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
carbohydrate/high carbohydrate bars	taxable	Schedule 1, item 11 of the GST Act applies (food of a kind similar to muesli bars or health food bars).
carbonara meal that: directly competes with takeaways and restaurants, needs refrigeration or freezing for its storage and is marketed as a prepared meal	taxable	Schedule 1, item 4 of the GST Act applies.
carbonated mineral water	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.

Item	GST Status	Notes
carbonated non-alcoholic fruit or vegetable juice, containing less than 100% pure fruit or vegetable juice	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
carob powder	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
carob powder (marketed as ingredients for confectionery)	taxable	Schedule 1, item 8 of the GST Act applies.
casein	GST-free	Schedule 2, item 1(b) of the GST Act applies.
cassata	taxable	Schedule 1, item 29 of the GST Act applies.
casserole mixes, dry	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
caviar	taxable	Schedule 1, item 17 of the GST Act applies.
cereal bars	taxable	Schedule 1, item 11 of the GST Act applies (food of a kind similar to muesli bars or health food bars).
cereals, not supplied for human consumption (for example: stock feed or pet food)	taxable	Not food for human consumption. Paragraph 38-4(1)(a) does not apply to food labelled or specified as food for animals.
cereals, processed and supplied for human consumption	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
cereals, unprocessed	taxable	Exclusion from the meaning of food at paragraph 38-4(1)(h) of the GST Act applies.
challah/chollah (ritual jewish bread)	GST-free	Not food of a kind specified in Schedule 1 of the GST Act. Amended with effect from 14/04/2009
champignons	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
chapati	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
chapati wraps (filled)	taxable	Schedule 1, item 2 of the GST Act applies (Similar to a sandwich).
chapati wraps (unfilled)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
char siu sauce	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies.
cheese and bacon topped bread or roll	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. Schedule 1, item 27 of the GST Act does not apply.
cheese dips	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
cheese platters	taxable	Schedule 1, item 5 of the GST Act applies
cheese spread	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
cheese sticks	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
cheese stringers	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.

Item	GST Status	Notes
cheese substitutes (such as soy cheese)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
cheesecake (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 20 and clause 2 of the GST Act apply.
cheese-topped bread and rolls (filled)	taxable	Schedule 1, item 2 of the GST Act applies.
cheese-topped bread and rolls (unfilled)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
chevapcici	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
chewing gum or equivalent	taxable	Schedule 1, item 8 of the GST Act applies.
chicken - wraps, cooked (takeaway)	taxable	Exclusion at paragraph 38-3(1)(b) of the GST Act applies.
chicken (whole, pieces, boneless breast, leg or thigh, diced, sliced, minced/ground), supplied for human consumption - raw, fresh or frozen	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
chicken burgers (complete with bun)	taxable	Schedule 1, item 6 of the GST Act applies.
chicken cordon bleu, uncooked	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
chicken filo parcels, uncooked	GST-free	Items 22 and 23 do not apply because chicken filo parcels, although baked before consumption, contain raw meat when supplied and are therefore not considered similar to pies, pasties, sausage rolls or pastries.
chicken kiev, uncooked	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
chicken nuggets (and similar food), uncooked	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
chicken patty (not hot)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
chicken sausage roll (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 22 and clause 2 of the GST Act apply.
chicken spread	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies.
chicken stir fry, uncooked	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
chicken wraps, uncooked	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
chicken, cooked - cold	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
chicken, cooked - hot takeaway (whole, pieces/strips, nuggets, wraps)	taxable	Exclusion at paragraph 38-3(1)(b) of the GST Act applies.
chicken, live	taxable	Live animal. Exclusion from the meaning of food at paragraph 38-4(1)(g) of the GST Act applies.

Item	GST Status	Notes
chicken, not supplied for human consumption (for example: pet food)	taxable	Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply to a product differentiated as a non-food product.
chickpea snack food	taxable	Schedule 1, item 18 of the GST Act applies.
chickpeas - farm dressed	taxable	GSTB 2001/1 Pulses supplied as food for human consumption.
chickpeas - machine dressed and supplied as food	GST-free	GSTB 2001/1 Pulses supplied as food for human consumption.
chickpeas - machine dressed and supplied as stock feed	taxable	GSTB 2001/1 Pulses supplied as food for human consumption.
chicory and chicory essence	GST-free	Schedule 2, item 5 of the GST Act applies
chilli bean sauce (toban djan)	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies.
chilli paste/sauce	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies.
chillies	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
Chinese pancakes	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. Schedule 1, items 20 and 27 of the GST ACT do not apply because a Chinese pancake is a kind of tortilla or flat bread that does not contain a sweet filling or coating (refer to ATO ID 2002/908).
chinotto	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
chipolatas	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
chips (deep-fried potato finger, hot takeaway)	taxable	Takeaway. Exclusion at paragraph 38-3(1)(b) of the GST Act applies.
chips (deep-fried potato fingers, frozen)	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
chips (packet crisps)	taxable	Schedule 1, item 15 of the GST Act applies.
chlorella powder	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act (refer to ATO ID 2004/677).
chlorella tablets or capsules	taxable	Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply to a product differentiated as a non-food product. It is considered that the essential character of chlorella tablets or capsules is not that of food, but that of a supplement (refer to ATO ID 2004/677).
chocolate cake decorations	taxable	Schedule 1, item 14 of the GST Act applies.
chocolate coated coffee beans	taxable	Schedule 1, item 8 of the GST Act applies.
chocolate coated fruit	taxable	Schedule 1, item 8 of the GST Act applies.
chocolate coated nuts	taxable	Schedule 1, item 8 of the GST Act applies.
chocolate confectionery (dark, milk, white)	taxable	Schedule 1, item 8 of the GST Act applies.

Item	GST Status	Notes
chocolate dessert cups	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
chocolate drink, ready-to-drink	taxable	Schedule 2, clause 2 of the GST Act excluding ready-to-drink beverages from the category of tea, coffee etc. applies.
chocolate drinking preparation - dry, marketed as diet product or meal replacement beverage	taxable	Not an ingredient for a beverage that is specified in Schedule 2 of the GST Act. Schedule 2, item 8 of the GST Act does not apply (refer ATO ID 2008/144).
chocolate drinking preparation - dry, marketed for the purpose of flavouring milk	GST-free	Schedule 2, item 9 of the GST Act applies.
chocolate drinking preparation - dry, marketed to create a hot chocolate drink	GST-free	Schedule 2, item 8 of the GST Act applies. Hot chocolate is considered a substitute for tea, coffee and malted beverages (refer ATO ID 2008/144).
chocolate éclair (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 23 and clause 2 of the GST Act apply.
chocolate essence	GST-free	Flavouring. Paragraph 38-4(1)(e) of the GST Act applies.
chocolate liquor flavouring	GST-free	Flavouring. Paragraph 38-4(1)(e) of the GST Act applies.
chocolate sponge roll (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 20 and clause 2 of the GST Act apply.
chocolate spread (not marketed as confectionery)	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies
chocolate truffles	taxable	Schedule 1, item 8 of the GST Act applies.
chocolate/chocolate coated biscuits	taxable	Schedule 1, item 32 of the GST Act applies.
chorizo	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
Christmas cake (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 20 and clause 2 of the GST Act apply.
Christmas pudding (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 20 and clause 2 of the GST Act apply.
christollen (German christmas cake, supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 20 and clause 2 of the GST Act apply.
chutney	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies.
cider	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
cider vinegar	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
cinnamon	GST-free	Spice. Paragraph 38-4(1)(e) of the GST Act applies.

Item	GST Status	Notes
cinnamon buns (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 26 and clause 2 of the GST Act apply.
clams, of a size and quality to be sold as food for human consumption (live, fresh, frozen, tinned, dried, but not hot)	GST-free	Mollusc. Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. The exclusion at paragraph 38-4(1)(g) of the GST Act does not apply.
coated fish product (battered, crumbed, etc) supplied fresh or frozen	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
coated fish product (battered, crumbed, etc) supplied hot	taxable	Dine-in or takeaway. Exclusion at paragraph 38-3(1)(a) or paragraph 38-3(1)(b) of the GST Act applies.
coating mixes (for meat)	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
cochineal (packaged and marketed for retail sale)	GST-free	Exempt food additive (retail sale). Paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(a) of the GST Regulations apply
cocktail frankfurts (cold, uncooked)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
cocktail onions	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
cocoa drink, ready-to-drink	taxable	Schedule 2, clause 2 of the GST Act excluding ready-to-drink beverages from the category of tea, coffee etc. applies.
cocoa drinking preparation - dry, marketed as diet product or meal replacement beverage	taxable	Not an ingredient for a beverage that is specified in Schedule 2 of the GST Act. Schedule 2, item 8 of the GST Act does not apply (refer ATO ID 2008/144).
cocoa drinking preparation - dry, marketed to create a hot chocolate drink	GST-free	Schedule 2, item 8 of the GST Act applies. Hot chocolate is considered a substitute for tea, coffee and malted beverages (refer ATO ID 2008/144).
cocoa powder, cocoa mass, cocoa butter (marketed as an ingredient for confectionery)	taxable	Schedule 1, item 8 of the GST Act applies.
cocoa powder (not marketed as an ingredient for confectionery)	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and it is not of a kind specified in Schedule 1 of the GST Act.
coconut (whole, shredded, desiccated)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
coconut chips	taxable	Food for human consumption that is of a kind specified in item 18 of Schedule 1 of the GST Act. The food is similar to chips covered by item 15 of Schedule 1 of the GST Act.
coconut essence	GST-free	Flavouring. Paragraph 38-4(1)(e) of the GST Act applies.
coconut juice - at least 90% by volume of juice (non-alcoholic and non-carbonated)	GST-free	Schedule 2, item 12 of the GST Act applies (refer to ATO ID 2004/497).
coconut milk carbonated beverage	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.

Item	GST Status	Notes
coconut milk or cream	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
coconut oil marketed for culinary purposes	GST-free	Fat/oil marketed for culinary purposes. Paragraph 38-4(1)(f) of the GST Act applies.
coconut spread	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies.
coffee bags	GST-free	Schedule 2, item 5 of the GST Act applies.
coffee beans (green, roasted, ground)	GST-free	Schedule 2, item 5 of the GST Act applies.
coffee essence	GST-free	Schedule 2, item 5 of the GST Act applies.
coffee flavouring syrup	taxable	Not an ingredient for a beverage of a kind specified in Schedule 2 of the GST Act.
coffee mixes	GST-free	Schedule 2, item 7 of the GST Act applies.
coffee scrolls (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 26 and clause 2 of the GST Act apply.
coffee substitute	GST-free	Schedule 2, item 8 of the GST Act applies.
coffee whitener	taxable	Items 1, 7 and 8, Schedule 2 do not apply.
coffee (granules, powdered, freeze-dried, capsules for machine)	GST-free	Schedule 2, item 5 of the GST Act applies.
coffee, ready-to-drink	taxable	Schedule 2, clause 2 of the GST Act applies.
cola drinks	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
cola essence	GST-free	Flavouring. Paragraph 38-4(1)(e) of the GST Act applies.
cold cut platter	taxable	Schedule 1, item 5 of the GST Act applies
cold meats not sold as a platter or similar arrangement of food	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. <b>Note:</b> Platters and other serving arrangements of food are taxable as they are covered by item 5 of Schedule 1 of the GST Act.
combat rations	mixed supply	Where a mix of GST-free and taxable individually packaged goods is packed and sold together the items are taxed individually as a mixed supply. For more information on mixed supplies you can refer to the following Goods and Services Tax Rulings: GSTR 2001/8 <i>Goods and services tax: apportioning the consideration for a supply that includes taxable and non-taxable parts</i> and GSTR 2006/9 <i>Goods and services tax: supplies</i> (paragraphs 63 to 66). Added with effect from 31 August 2011.
compound chocolate (marketed as an ingredient for confectionery)	taxable	Schedule 1, item 8 of the GST Act applies.
compound chocolate (not marketed as an ingredient for confectionery)	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
compound chocolate confectionery (e.g. Easter Eggs)	taxable	Schedule 1, item 8 of the GST Act applies.

Item	GST Status	Notes
compound yoghurt (not marketed as an ingredient for confectionery)	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
compound yogurt confectionery	taxable	Schedule 1, item 8 of the GST Act applies.
compound yogurt couverture (not marketed as an ingredient for confectionery)	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
compressed oat biscuit breakfast cereal	GST-free	Schedule 1, clause 5 of the GST Act, excluding breakfast food consisting of compressed cereal from the category of biscuit goods, applies.
compressed wheat biscuit breakfast cereal	GST-free	Schedule 1, clause 5 of the GST Act, excluding breakfast food consisting of compressed cereal from the category of biscuit goods, applies.
concentrates for making non-alcoholic beverages consisting of at least 90% by volume of fruit juice	GST-free	Schedule 2, item 10 of the GST Act applies.
condensed milk	GST-free	Schedule 2, item 1(a) of the GST Act applies.
condiments	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies.
cones	taxable	Schedule 1, item 32 of the GST Act applies.
confectioner's chocolate (marketed as an ingredient for confectionery)	taxable	Schedule 1, item 8 of the GST Act applies.
confectioner's chocolate (not marketed as an ingredient for confectionery)	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
confectionery	taxable	Schedule 1, item 8 of the GST Act applies.
confectionery novelties	taxable	Schedule 1, item 10 of the GST Act applies.
confiture	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies.
conserve	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies.
cook in sauce	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
cooked pasta dish sold complete with sauce that: directly competes with takeaways and restaurants, needs refrigeration or freezing for its storage and is marketed as a prepared meal	taxable	Schedule 1, item 4 of the GST Act applies.
cookie dough (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 32 and clause 2 of the GST Act apply.
cookie mixes that are sold with taxable non-foodstuffs, such as aprons or cookie cutters, within or attached to the box or packet	mixed supply	Where a mix of GST-free and taxable individually packaged goods is packed and sold together the items are taxed individually as a mixed supply.
cookie mixes that contain separately packaged taxable foods, such as edible cake decorations, within the box or packet	mixed supply	Where a mix of GST-free and taxable individually packaged goods is packed and sold together the items are taxed individually as a mixed supply.
cookie mixes that contain taxable ingredients, such as chocolate chips, within the mix	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.



Item	GST Status	Notes
cookie mixes that do not contain any taxable ingredients	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
cookies (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 32 and clause 2 of the GST Act apply.
cooking spray and oils	GST-free	Fat/oil marketed for culinary purposes. Paragraph 38-4(1)(f) of the GST Act applies.
cooking wine (containing salt and marketed as cooking wine)	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies for food, paragraph 38-4(1)(b) applies.
cooking/baking chocolate (marketed as an ingredient for confectionery)	taxable	Schedule 1, item 8 of the GST Act applies.
cooking/baking chocolate (not marketed as an ingredient for confectionery)	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
cordial containing less than 90% by volume of fruit juice	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
cordial for making non-alcoholic beverages consisting of at least 90% by volume of fruit juice	GST-free	Schedule 2, item 10 of the GST Act applies.
cordon bleu (chicken), uncooked	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
corn crisps or chips	taxable	Schedule 1, item 15 of the GST Act applies.
corn syrup	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
corn syrup (supplied as an ingredient for brewing, i.e. home or industrial brewing)	taxable	Not an ingredient for a beverage of a kind specified in Schedule 2 of the GST Act.
corn thins	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. Corn thins that are made principally from compressed cereal are considered to be different from biscuit goods.
corned beef (fresh or tinned)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
corned beef hash	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
cornflakes	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
cornflour	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
cottage cheese	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
couscous (not hot)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
couverture (marketed as an ingredient for confectionery)	taxable	Schedule 1, item 8 of the GST Act applies.
couverture (not marketed as an ingredient for confectionery)	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
cows, live	taxable	Fact sheet 'GST on livestock and game sales'.

Item	GST Status	Notes
crab (live, fresh, frozen, tinned, dried)	GST-free	Crustacean. Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. The exclusion at paragraph 38-4(1)(g) of the GST Act does not apply.
crab cakes (fresh or frozen, but not hot)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
crab meat (not hot)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
crackers	taxable	Schedule 1, item 32 of the GST Act applies.
crackling, pork/bacon crisps or chips	taxable	Schedule 1, item 15 of the GST Act applies.
cranberries	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
cranberry sauce	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies.
cream (fresh, canned dairy whip, clotted, light, sour, thickened, UHT)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
cream cheese	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
cream of tartar packaged and marketed for retail sale	GST-free	Exempt food additive (retail sale). Paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(a) of the GST Regulations apply. For example: bicarb soda
cream puffs (filled, supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 23 and clause 2 of the GST Act apply.
cream puffs (unfilled, supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
creamed rice	GST-free	Not food of a kind specified in Schedule 1 of the GST Act. Not similar to a cake, slice, cheesecake, pancake, waffle, crepe, muffin or pudding.
creamed rice dairy dessert	GST-free	Not food of a kind specified in Schedule 1 of the GST Act. Not similar to a cake, slice, cheesecake, pancake, waffle, crepe, muffin or pudding.
crème caramel	GST-free	Not food of a kind specified in Schedule 1 of the GST Act. Not similar to a cake, slice, cheesecake, pancake, waffle, crepe, muffin or pudding.
crème caramel mix	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
crème fraîche	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
crepe mix	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
crepes (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 20 and clause 2 of the GST Act apply.
crisp broad beans	taxable	Schedule 1, item 18 of the GST Act applies.

Item	GST Status	Notes
crispbreads	taxable	Schedule 1, item 32 applies. Food of a kind similar to biscuits.
crisps and chips	taxable	Schedule 1, item 15 of the GST Act applies.
crispy noodle savoury snack	taxable	Schedule 1, item 18 of the GST Act applies.
croissants (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 24 and clause 2 of the GST Act apply.
croquembouche (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 23 and clause 2 of the GST Act apply.
crostini (baked/dried/grilled Italian mini toasts)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. Schedule 1, items 18, 27 and 32 of the GST Act do not apply. Dried bread products are not considered similar to savoury snacks, bread with a sweet filling or coating or biscuit goods.
crostini (fried and/or seasoned Italian mini toasts)	taxable	Schedule 1, item 18 of the GST Act applies.
croutons	GST-free	Garnish. Paragraph 38-4(1)(e) of the GST Act applies.
crumbed fish fillets (not hot)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
crumpets	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
crustaceans (immature and not being sold as food for human consumption)	taxable	Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply.
crustaceans (of a size and quality to be sold as food for human consumption)	GST-free	Crustacean. Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. The exclusion at paragraph 38-4(1)(g) of the GST Act does not apply.
crystallised fruit	taxable	Schedule 1, item 12 of the GST Act applies.
crystallised ginger	taxable	Schedule 1, item 13 of the GST Act applies.
csabai	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
culinary herbs - supplied for culinary purposes	GST-free	Seasoning. Paragraph 38-4(1)(e) of the GST Act applies (refer to ATO ID 2001/562).
cupcake mixes that are sold with taxable non-foodstuffs, such as aprons or cookie cutters, within or attached to the box or packet	mixed supply	Where a mix of GST-free and taxable individually packaged goods is packed and sold together the items are taxed individually as a mixed supply.
cupcake mixes that contain separately packaged taxable foods, such as edible cake decorations, within the box or packet	mixed supply	Where a mix of GST-free and taxable individually packaged goods is packed and sold together the items are taxed individually as a mixed supply.
cupcake mixes that contain taxable ingredients, such as chocolate chips, within the mix	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
cupcake mixes that do not contain any taxable ingredients	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.

Item	GST Status	Notes
cupcakes (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 20 and clause 2 of the GST Act apply.
curry (without rice or other accompaniment, that is not marketed as a prepared meal)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. Schedule 1, item 4 of the GST Act does not apply to a curry that is supplied with a serving suggestion to add rice (or other accompaniments) before consumption. Added with effect from 31 August 2011.
curry and rice dishes that: directly competes with takeaways and restaurants, needs refrigeration or freezing for its storage and is marketed as a prepared meal	taxable	Schedule 1, item 4 of the GST Act applies.
curry powders, pastes, sauces	GST-free	Ingredients for food. Paragraph, 38-4(1)(b) of the GST Act applies.
curry puffs - hot	taxable	Dine-in or takeaway. Exclusion at paragraph 38-3(1)(a) or paragraph 38-3(1)(b) of the GST Act applies.
curry puffs - refrigerated or frozen (not hot)	GST-free	Schedule 1, items 22, 23 and 25 of the GST Act do not apply because curry puffs are fried (not baked) savoury products that are not considered similar to pies, pasties, sausage rolls, tarts, pastries, pastizzi, calzoni or brioche.
custard (flavoured, fruit, powder, ready-to-eat)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
custard tart (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 23 and clause 2 of the GST Act apply.
cuttlefish snacks	taxable	Schedule 1, item 18 of the GST Act applies.

## D

Item	GST Status	Notes
dairy blend spread	GST-free	Fat/oil marketed for culinary purposes. Paragraph 38-4(1)(f) of the GST Act applies.
dairy desserts - including dairy rice	GST-free	Not food of a kind specified in Schedule 1 of the GST Act. Not similar to a cake, slice, cheesecake, pancake, waffle, crepe, muffin or pudding.
damper	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
Danish (apple, apricot etc, supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 23 and clause 2 of the GST Act apply.
date rolls (cakes, supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 20 and clause 2 of the GST Act apply.
decorator's chocolate (marketed as an ingredient for confectionery)	taxable	Schedule 1, item 8 of the GST Act applies.

Item	GST Status	Notes
decorator's chocolate (not marketed as an ingredient for confectionery)	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
demineralised water (not for human consumption)	taxable	Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply.
dessert filling	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
dessert preparations (including dairy dessert)	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
dessert sauce	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies.
devon	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
dextrose (supplied as an ingredient for brewing, i.e. home or industrial brewing)	taxable	Not an ingredient for a beverage of a kind specified in Schedule 2 of the GST Act.
diet bars	taxable	Schedule 1, item 11 of the GST Act applies (food of a kind similar to muesli bars or health food bars).
dill cucumber	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
dill pickles	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies.
dim sims - hot	taxable	Dine-in or takeaway. Exclusion at paragraph 38-3(1)(a) or paragraph 38-3(1)(b) of the GST Act applies.
dim sims - refrigerated or frozen (not hot)	GST-free	18/02/2009. Schedule 1, items 22, 23 and 25 of the GST Act do not apply because dim sims are fried (not baked) savoury products that are not considered similar to pies, pasties, sausage rolls, tarts, pastries, pastizzi, calzoni or brioche.
dip (with biscuits, wrapped individually and packaged together)	mixed supply	Mixed supply consisting of dip that is GST-free and biscuits that are taxable (refer to ATO ID 2002/684).
dipping sauce	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies.
dips	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
distilled water (labelled or marketed for human consumption)	GST-free	Schedule 2, item 14 of the GST Act applies.
doughnuts (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 24 and clause 2 of the GST Act apply.
dragees	taxable	Schedule 1, item 14 of the GST Act applies.
drained fruit	taxable	Schedule 1, item 12 of the GST Act applies.
dried bread product (dried/baked)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. Schedule 1, items 18, 27 and 32 of the GST Act do not apply. Dried bread products are not considered similar to savoury snacks, bread with a sweet filling or coating or biscuit goods.

Item	GST Status	Notes
dried bread product (fried and/or seasoned)	taxable	Schedule 1, item 18 of the GST Act applies.
dried fruit and raw nut mix	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. Schedule 1, items 12 and 16 of the GST Act do not apply.
dried shredded pork	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
drinking chocolate mix marketed for the purpose of flavouring milk or as a substitute for tea, coffee and malted beverages	GST-free	Schedule 2, item 8 or 9 of the GST Act applies (refer ATO ID 2008/144)
drinking yoghurt	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
dry biscuits	taxable	Schedule 1, item 32 of the GST Act applies.
dry cereal	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
dry preparations marketed for the purpose of flavouring milk	GST-free	Schedule 2, item 9 of the GST Act applies.
dry-roasted seeds	taxable	Schedule 1, item 16 of the GST Act applies.
duck (whole, pieces, boneless breast, leg or thigh, diced, sliced, minced/ground), supplied for human consumption - raw, fresh or frozen	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
duck, live	taxable	Live animal. Exclusion from the meaning of food at paragraph 38-4(1)(g) of the GST Act applies.
duck, not supplied for human consumption (for example: pet food)	taxable	Not food for human consumption. Paragraph 38-4(1)(a) does not apply to a product differentiated as a non-food product.
dukkah (dry dip or marinade)	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies. Added with effect from 31 August 2011.
dutch rusks	GST-free	Schedule 1, clause 5 excludes rusks for infants or invalids and goods consisting principally of such rusks from the category of biscuit goods.

## E

Item	GST Status	Notes
edible cake decorations	taxable	Schedule 1, item 14 of the GST Act applies.
edible chocolate body paint	taxable	Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply to a product differentiated as a non-food product (refer to ATO ID 2004/38).
edible glitter/sparkles	taxable	Schedule 1, item 14 of the GST Act applies.
edible massage oils and lotions	taxable	Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply to a product differentiated as a non-food product (refer to ATO ID 2004/37).
eels (jellied, raw, roasted, smoked)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.

Item	GST Status	Notes
egg custard	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
egg custard mix	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
egg noodle savoury snack (crunchy and fried)	taxable	Schedule 1, item 18 of the GST Act applies.
egg noodles (not marketed as a prepared meal)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
egg substitutes	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
egg whites (fresh, frozen, powdered)	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
eggnogs or egg-flips	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
eggs (chicken, duck, goose, quail, turkey - dried, fresh, frozen, powdered)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
eggs yolks (fresh, frozen, powdered)	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
elayappam (steamed Indian pudding/dessert)	taxable	Schedule 1, item 20 of the GST Act applies. Added with effect from 31 August 2011.
emulsifier - food additive which, at time of importation would, if it had been a supply; have a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral); and be supplied for use solely or predominantly in the composition of food; and be essential to the composition of that food.	GST-free	Exempt food additive (import). Section 13-10 and paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(b) of the GST Regulations.
emulsifier - food additive which, at time of supply: has a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral); and is supplied for use solely or predominantly in the composition of food; and is essential to the composition of that food.	GST-free	Exempt food additive (food manufacture). Paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(b) of the GST Regulations apply.
emulsifier marketed as an ingredient for confectionery	taxable	Schedule 1, item 8 of the GST Act applies.
emulsifier which, at time of supply or importation has no measurable nutritional value.	taxable	Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply.
emulsifier which, at time of supply or importation is not considered essential to the composition of food for human consumption.	taxable	Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply. For example: emulsifiers intended for use in the manufacture of pet food, alcoholic beverages, nutritional supplements, pharmaceuticals or other non-food application

Item	GST Status	Notes
emulsifier which, at time of supply or importation is not intended for use in the composition of food for human consumption.	taxable	Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply. For example: emulsifiers intended for use in the manufacture of pet food, alcoholic beverages, nutritional supplements, pharmaceuticals or other non-food application
enchilada dinner kit	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
energy drink powder	taxable	Not an ingredient for a beverage of a kind specified in Schedule 2 of the GST Act.
energy drinks	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
energy/high energy bars	taxable	Schedule 1, item 11 of the GST Act applies. Food of a kind similar to muesli bars or health food bars (refer ATO ID 2002/1046).
English breakfast muffins (bread type)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
enzyme marketed as an ingredient for confectionery	taxable	Schedule 1, item 8 of the GST Act applies.
enzyme which, at time of importation would, if it had been a supply; have a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral); and be supplied for use solely or predominantly in the composition of food; and be essential to the composition of that food.	GST-free	Exempt food additive (import). Section 13-10 and paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(b) of the GST Regulations. Enzymes are proteins that catalyze chemical reactions. Examples include: a-amylase (E1100), lipases (E1104) and lysozyme (E1105).
enzyme which, at time of supply or importation is not considered essential to the composition of food for human consumption.	taxable	Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply. For example: enzymes intended for use in the manufacture of pet food, alcoholic beverages, nutritional supplements, pharmaceuticals or other non-food application
enzyme which, at time of supply or importation is not intended for use in the composition of food for human consumption.	taxable	Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply. For example: enzymes intended for use in the manufacture of pet food, alcoholic beverages, nutritional supplements, pharmaceuticals or other non-food application
enzyme which, at time of supply: has a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral); and is supplied for use solely or predominantly in the composition of food; and is essential to the composition of that food.	GST-free	Exempt food additive (food manufacture). Paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(b) of the GST Regulations apply. Enzymes are proteins that catalyze chemical reactions. Examples include: a-amylase (E1100), lipases (E1104) and lysozyme (E1105).
escargot or snails (not hot)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
essence of chicken	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies (refer to ATO ID 2002/14).



Item	GST Status	Notes
essence of chicken - tonic/energy drink	taxable	Not ingredients for a beverage of a kind specified in Schedule 2 of the GST Act. Added with effect from 31 August 2011.
eucalyptus oil	taxable	Not food for human consumption. Paragraph 38-4(1)(a) does not apply to a product differentiated as a non-food product.
evaporated milk	GST-free	Schedule 2, item 1(a) of the GST Act applies.

**F**

Item	GST Status	Notes
faba beans - farm dressed	taxable	GSTB 2001/1 Pulses supplied as food for human consumption.
faba beans - machine dressed and supplied as food	GST-free	GSTB 2001/1 Pulses supplied as food for human consumption.
faba beans - machine dressed and supplied as stock feed	taxable	GSTB 2001/1 Pulses supplied as food for human consumption.
fairy cake mixes that are sold with taxable non-foodstuffs, such as aprons or cookie cutters, within or attached to the box or packet	mixed supply	Where a mix of GST-free and taxable individually packaged goods is packed and sold together the items are taxed individually as a mixed supply.
fairy cake mixes that contain separately packaged taxable foods, such as edible cake decorations, within the box or packet	mixed supply	Where a mix of GST-free and taxable individually packaged goods is packed and sold together the items are taxed individually as a mixed supply.
fairy cake mixes that contain taxable ingredients, such as chocolate chips, within the mix	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
fairy cake mixes that do not contain any taxable ingredients	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
fairy cakes (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 20 and clause 2 of the GST Act apply.
fajita dinner kit	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
falafel mix	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
farfel	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
fat marketed for culinary purposes	GST-free	Fat/oil marketed for culinary purposes. Paragraph 38-4(1)(f) of the GST Act applies.
fat offcuts (fit for human consumption)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
fermented milk drink	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
fertilised eggs (when supplied as food for human consumption)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.

Item	GST Status	Notes
fibre drink or shake	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
filling mix (for cakes)	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
fillings for bakery goods and desserts	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies (refer to ATO ID 2003/876).
filo pastry with savoury vegetable filling (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	ATO ID 2002/118 Item 25, Schedule 1 (food of a kind similar to pastizzi) and clause 2 of the GST Act apply.
finger buns (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 27 and clause 2 of the GST Act apply.
firm cheese	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
firming agent - food additive which, at time of importation would, if it had been a supply; have a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral); and be supplied for use solely or predominantly in the composition of food; and be essential to the composition of that food.	GST-free	Exempt food additive (import). Section 13-10 and paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(b) of the GST Regulations apply. Examples include dietary mineral compounds such as: calcium chloride (E509) and magnesium sulphate (E518).
firming agent - food additive which, at time of supply: has a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral); and is supplied for use solely or predominantly in the composition of food; and is essential to the composition of that food.	GST-free	Exempt food additive (food manufacture). Paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(b) of the GST Regulations apply. Examples include dietary mineral compounds such as: calcium chloride (E509) and magnesium sulphate (E518).
firming agent marketed as an ingredient for confectionery	taxable	Schedule 1, item 8 of the GST Act applies.
firming agent not considered essential to the composition of food for human consumption.	taxable	Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply. For example: firming agents intended for use in the manufacture of pet food, nutritional supplements, pharmaceuticals or other non-food application
firming agent not intended for use in the composition of food for human consumption.	taxable	Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply. For example: firming agents intended for use in the manufacture of pet food, nutritional supplements, pharmaceuticals or other non-food application
firming agent with no measurable nutritional value.	taxable	Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply.
fish - bulk catch of fresh dead fish	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act (refer to ATO ID 2001/361).

Item	GST Status	Notes
fish (whole or fillets), supplied for human consumption - raw, fresh, frozen, smoked, tinned, but not hot	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
fish and sauce with pasta meal that: directly competes with takeaways and restaurants, needs refrigeration or freezing for its storage and is marketed as a prepared meal	taxable	Schedule 1, item 4 of the GST Act applies.
fish burgers (complete with bun)	taxable	Schedule 1, item 6 of the GST Act applies.
fish cakes, frozen or fresh (not hot)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
fish fingers (frozen)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
fish in sauce (refrigerated or frozen, not marketed as a prepared meal)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
fish kebabs, uncooked	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
fish patty (not hot)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
fish roe (and products consisting principally of fish roe)	taxable	Schedule 1, item 17 of the GST Act applies.
fish sauce	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies.
fish spread	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies.
fish supplied as bait	taxable	Not food for human consumption. Paragraph 38-4(1)(a) does not apply to a product differentiated as a non-food product (refer ATO ID 2002/912)
flapcake mix	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
flapcakes (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 20 and clause 2 of the GST Act apply.
flapjack mix	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
flapjacks (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 20 and clause 2 of the GST Act apply.
flatbread (pita, mountain, naan etc) - plain or flavoured	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
flavour base - dry/liquid/paste	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
flavour enhancer - food additive which, at time of importation would, if it had been a supply; have a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral); and be supplied for use solely or predominantly in the composition of food; and be essential to the composition of that food.	GST-free	Exempt food additive (import). Section 13-10 and paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(b) of the GST Regulations apply. Examples include: MSG (a sodium salt of the amino acid glutamic acid, E621) and dietary mineral compounds such as: calcium glutamate (E623) and magnesium glutamate (E625).

Item	GST Status	Notes
flavour enhancer - food additive which, at time of supply: has a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral); and is supplied for use solely or predominantly in the composition of food; and is essential to the composition of that food.	GST-free	Exempt food additive (food manufacture). Paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(b) of the GST Regulations apply. Examples include: MSG (a sodium salt of the amino acid glutamic acid, E621) and dietary mineral compounds such as: calcium glutamate (E623) and magnesium glutamate (E625).
flavour enhancer (packaged and marketed for retail sale)	GST-free	Exempt food additive (retail sale). Paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(a) of the GST Regulations apply. For example: Monosodium glutamate (MSG).
flavour enhancer marketed as an ingredient for confectionery	taxable	Schedule 1, item 8 of the GST Act applies.
flavour enhancer not considered essential to the composition of food for human consumption.	taxable	Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply. For example: a flavour enhancer intended for use in the manufacture of pet food, alcoholic beverages, nutritional supplements, pharmaceuticals or other non-food application
flavour enhancer not intended for use in the composition of food for human consumption.	taxable	Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply. For example: a flavour enhancer intended for use in the manufacture of pet food, alcoholic beverages, nutritional supplements, pharmaceuticals or other non-food application
flavour enhancer with no measurable nutritional value.	taxable	Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply.
flavoured cheese	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
flavoured iceblocks (whether or not marketed in a frozen state)	taxable	Schedule 1, item 30 of the GST Act applies.
flavoured milk beverages	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
flavoured mineral water	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
flavoured rice (e.g. turmeric, jasmine, savoury, spicy) - cooked, uncooked, fresh, frozen or shelf stable, but not hot	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
flavoured soy or rice milk beverages	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
flavoured water, still or sparkling	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
flour (white and wholemeal, plain or self-raising)	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
foaming agent marketed as an ingredient for confectionery	taxable	Schedule 1, item 8 of the GST Act applies.

Item	GST Status	Notes
foaming agent which, at time of importation would, if it had been a supply; have a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral); and be supplied for use solely or predominantly in the composition of food; and be essential to the composition of that food.	GST-free	Exempt food additive (import). Section 13-10 and paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(b) of the GST Regulations apply. For example the fatty acid stearic acid (E570)
foaming agent which, at time of supply or importation has no measurable nutritional value.	taxable	Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply.
foaming agent which, at time of supply or importation is not considered essential to the composition of food for human consumption.	taxable	Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply. For example: foaming agents intended for use in the manufacture of pet food, alcoholic beverages, nutritional supplements, pharmaceuticals or other non-food application
foaming agent which, at time of supply or importation is not intended for use in the composition of food for human consumption.	taxable	Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply. For example: foaming agents intended for use in the manufacture of pet food, alcoholic beverages, nutritional supplements, pharmaceuticals or other non-food application
foaming agent which, at time of supply: has a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral); and is supplied for use solely or predominantly in the composition of food; and is essential to the composition of that food.	GST-free	Exempt food additive (food manufacture). Paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(b) of the GST Regulations apply. For example the fatty acid stearic acid (E570)
focaccias, plain and savoury (filled)	taxable	Schedule 1, item 2 of the GST Act applies.
focaccias, plain and savoury (unfilled)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. Schedule 1, item 27 does not apply because focaccias are not bread or a bun with a sweet filling or coating (refer ATO ID 2001/268).
food additive (packaged and marketed for retail sale)	GST-free	Exempt food additive (retail sale). Paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(a) of the GST Regulations apply. Examples include: MSG, aspartame, erythrosine and tartrazine packaged and marketed for retail sale.
food additive marketed as an ingredient for confectionery	taxable	Schedule 1, item 8 of the GST Act applies.
food additive which, at time of importation would, if it had been a supply; have a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral); and be supplied for use solely or predominantly in the composition of food; and be essential to the composition of that food.	GST-free	Exempt food additive (import). Section 13-10 and paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(b) of the GST Regulations apply.

Item	GST Status	Notes
food additive which, at time of supply or importation has no measurable nutritional value.	taxable	Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply.
food additive which, at time of supply or importation is not a food additive considered essential to the composition of food for human consumption.	taxable	Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply. For example: food additives intended for use in the manufacture of pet food, alcoholic beverages, nutritional supplements, pharmaceuticals or other non-food application
food additive which, at time of supply or importation is not intended for use in the composition of food for human consumption.	taxable	Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply. For example: food additives intended for use in the manufacture of pet food, alcoholic beverages, nutritional supplements, pharmaceuticals or other non-food application
food additive which, at time of supply: has a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral); and is supplied for use solely or predominantly in the composition of food; and is essential to the composition of that food.	GST-free	Exempt food additive (food manufacture). Paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(b) of the GST Regulations apply.
food coating mix	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
food colouring - food additive which, at time of importation would, if it had been a supply; have a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral); and be supplied for use solely or predominantly in the composition of food; and be essential to the composition of that food.	GST-free	Exempt food additive (import). Section 13-10 and paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(b) of the GST Regulations apply. For example: riboflavin (Vitamin B12, E101)
food colouring - food additive which, at time of supply: has a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral); and is supplied for use solely or predominantly in the composition of food; and is essential to the composition of that food.	GST-free	Exempt food additive (food manufacture). Paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(b) of the GST Regulations apply. For example: riboflavin (Vitamin B12, E101)
food colouring (packaged and marketed for retail sale)	GST-free	Exempt food additive (retail sale). Paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(a) of the GST Regulations apply. Examples include: cochineal, saffron, erythrosine and tartrazine.
food colouring marketed as an ingredient for confectionery	taxable	Schedule 1, item 8 of the GST Act applies.
food colouring which, at time of supply or importation has no measurable nutritional value.	taxable	Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply.

Item	GST Status	Notes
food colouring which, at time of supply or importation is not considered essential to the composition of food for human consumption.	taxable	Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply. For example: food colourings intended for use in the manufacture of pet food, alcoholic beverages, nutritional supplements, pharmaceuticals or other non-food application
food colouring which, at time of supply or importation is not intended for use in the composition of food for human consumption.	taxable	Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply. For example: food colourings intended for use in the manufacture of pet food, alcoholic beverages, nutritional supplements, pharmaceuticals or other non-food application
food consisting principally of confectionery	taxable	Schedule 1, item 8 of the GST Act applies.
food past its use-by date - fit for human consumption		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 working out whether the food is suitable for human consumption. If the food is safe for human consumption, it is still considered food under the GST law and is GST-free unless an item in Schedule 1 applies.
food past its use-by date - unfit for human consumption	taxable	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 working out whether the food is suitable for human consumption. If the food is not safe for human consumption, it is not considered food under the GST law and is taxable.
food supplied for non-food use	taxable	The GST status of a product depends on whether it is a sale of food for human consumption or a non-food product having regard to the physical product and the nature of the sale. You might decide that 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 of package, or container or labelled, invoiced or marketed as a non-food product or delivered in a way not suitable for food.
frankfurt in pastry (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 22 and clause 2 of the GST Act apply.
frankfurts (not hot)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
fried rice (takeaway)	taxable	Takeaway. Exclusion at paragraph 38-3(1)(b) of the GST Act applies.
fried rice meal that: directly competes with takeaways and restaurants, needs refrigeration or freezing for its storage and is marketed as a prepared meal	taxable	Schedule 1, item 4 of the GST Act applies.
fried wheat gluten - ingredient for stir-fries/vegetarian dishes	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.

Item	GST Status	Notes
frittata	taxable	Schedule 1, item 1 of the GST Act applies (Similar to quiche).
fritz	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
frogs legs (not hot)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
frosting	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
frozen confectionery	taxable	Schedule 1, item 29 of the GST Act applies.
frozen fruit products (but not frozen whole fruit)	taxable	Schedule 1, item 29 of the GST Act applies.
frozen meals and dinners that: directly compete with takeaways and restaurants, need refrigeration or freezing for their storage and are marketed as a prepared meal	taxable	Schedule 1, item 4 of the GST Act applies.
frozen pastry	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
frozen pizza	taxable	Schedule 1, item 3 of the GST Act applies.
frozen pizza bases	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
frozen vegetables (chopped or whole)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
frozen whole fruit (including puree)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
frozen yoghurt	taxable	Schedule 1, item 29 of the GST Act applies.
fruit (fresh, dried, canned, packaged)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
fruit and nut bar	taxable	Schedule 1, item 8 of the GST Act applies.
fruit and nut mix (raw nuts and dried fruit only, no banana chips)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
fruit and nut mix that includes glacé fruit or roasted nuts	taxable	Combination of foods, at least one of which is of a kind specified in Schedule 1 of the GST Act. Paragraph 38-3(1)(c) of the GST Act applies.
fruit bun with a sweet filling or coating (other than a glaze, supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 27 and clause 2 of the GST Act apply.
fruit bun, glazed or unglazed but without a sweet filling or coating	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
fruit buns and hot cross buns (no icing or filling)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
fruit cake (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 20 and clause 2 of the GST Act apply.
fruit cheese	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.



Item	GST Status	Notes
fruit crumble (e.g. apple crumble dessert)	taxable	Food for human consumption that is of a kind specified in item 22 of Schedule 1 of the GST Act. The food is a kind of pie.
fruit custard	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
fruit decoction, supplied for medicinal or therapeutic purposes	taxable	Not a beverage for human consumption. Paragraph 38-4(1)(c) of the GST Act does not apply. A product marketed with a recommended dosage and/or information on its medicinal benefits is considered to have the character of a medicinal preparation.
fruit drink concentrate containing less than 90% by volume of juice	taxable	Not an ingredient for a beverage of a kind specified in Schedule 2 of the GST Act.
fruit drink containing less than 90% by volume of juice	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
fruit drink powder	taxable	Not an ingredient for a beverage of a kind specified in Schedule 2 of the GST Act.
fruit drink, less than 90% by volume of fruit juice	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
fruit fly lure (food grade yeast extract)	taxable	Not food for human consumption. Paragraph 38-4(1)(a) does not apply to a product differentiated as a non-food product.
fruit in alcohol	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. Schedule 1, items 8 & 12 of the GST Act do not apply (refer to ATO ID 2004/289).
fruit in jelly	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
fruit jelly juice - consisting of water, sugar, fruit juice (less than 90% by volume), thickener and flavouring	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act. Schedule 2, item 12 of the GST Act does not apply (refer to ATO ID 2002/989).
fruit jubes	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
fruit juice (non alcoholic and non-carbonated) containing at least 90% by volume of juice	GST-free	Schedule 2, item 12 of the GST Act applies.
fruit juice containing less than 90% by volume of juice	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
fruit leather/strip (100% fruit)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
fruit loaf with a sweet filling or coating (other than a glaze, supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 27 and clause 2 of the GST Act apply.
fruit loaf without a sweet coating (a glaze is not considered a sweet coating)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
fruit loaf, glazed or unglazed but without a sweet filling or coating	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.

<b>Item</b>	<b>GST Status</b>	<b>Notes</b>
fruit mince	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
fruit not supplied as food for human consumption (e.g. stock feed or pet food)	taxable	Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply.
fruit plant (still being grown in soil or hydroponic medium)	taxable	Live plant. Exclusion from the meaning of food at paragraph 38-4(1)(i) of the GST Act applies.
fruit platter	taxable	Schedule 1, item 5 of the GST Act applies
fruit preserved in brine	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. Schedule 1, item 12 of the GST Act does not apply (refer to ATO ID 2004/645).
fruit preserves	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies.
fruit puree	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
fruit sauce	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies.
fruit scrolls (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 26 and clause 2 of the GST Act apply.
fruit spread	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies.
fruit tea (bags, loose, instant)	GST-free	Schedule 2, item 5 of the GST Act applies.
fruit tea/drink, ready-to-drink	taxable	Schedule 2, clause 2 of the GST Act excluding ready-to-drink beverages from the category of tea, coffee etc. applies.
fruit tea/drink, supplied for medicinal or therapeutic purposes	taxable	Not a beverage for human consumption. Paragraph 38-4(1)(c) of the GST Act does not apply. A product marketed with a recommended dosage and/or information on its medicinal benefits is considered to have the character of a medicinal preparation.
fruit wine - alcoholic	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act. Schedule 2, items 10, 11 & 12 of the GST Act do not apply to alcoholic beverages (refer to ATO ID 2001/781).
fudge	taxable	Schedule 1, item 8 of the GST Act applies.
fudge mix	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
furikake seasoning	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies.

**G**

<b>Item</b>	<b>GST Status</b>	<b>Notes</b>
game (live animals or birds)	taxable	Fact sheet 'GST on livestock and games sales'.

Item	GST Status	Notes
game birds, for example quail, guinea fowl, pheasant, emu, ostrich (whole, pieces, boneless breast, leg or thigh, diced, sliced, minced/ground), supplied for human consumption - raw, fresh or frozen	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
game birds, for example quail, guinea fowl, pheasant, emu, ostrich, not supplied for human consumption (for example: pet food)	taxable	Not food for human consumption. Paragraph 38-4(1)(a) does not apply to a product differentiated as a non-food product.
game meats, for example venison, crocodile, wild boar, camel, alpaca ( joints, steaks/chops, ribs/racks, diced, sliced, minced/ground), supplied for human consumption - raw, fresh or frozen	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
game meats, for example venison, crocodile, wild boar, camel, alpaca, not supplied for human consumption (for example: pet food)	taxable	Not food for human consumption. Paragraph 38-4(1)(a) does not apply to a product differentiated as a non-food product.
garlic	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
garlic bread (not hot)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
garlic butter	GST-free	Fat/oil marketed for culinary purposes. Paragraph 38-4(1)(f) of the GST Act applies.
gelatine	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
gelato and similar frozen confectionery	taxable	Schedule 1, item 29 of the GST Act applies.
gelling agent marketed as an ingredient for confectionery	taxable	Schedule 1, item 8 of the GST Act applies.
gelling agent which, at time of importation would, if it had been a supply; have a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral); and be supplied for use solely or predominantly in the composition of food; and be essential to the composition of that food.	GST-free	Exempt food additive (import). Section 13-10 and paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(b) of the GST Regulations apply. For example the dietary mineral salt, potassium chloride (E508)
gelling agent which, at time of supply or importation has no measurable nutritional value.	taxable	Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply.
gelling agent which, at time of supply or importation is not considered essential to the composition of food for human consumption.	taxable	Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply. For example: gelling agent intended for use in the manufacture of pet food, nutritional supplements, pharmaceuticals or other non-food application
gelling agent which, at time of supply or importation is not intended for use in the composition of food for human consumption.	taxable	Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply. For example: gelling agent intended for use in the manufacture of pet food, nutritional supplements, pharmaceuticals or other non-food application

Item	GST Status	Notes
gelling agent which, at time of supply: has a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral); and is supplied for use solely or predominantly in the composition of food; and is essential to the composition of that food.	GST-free	Exempt food additive (food manufacture). Paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(b) of the GST Regulations apply. For example the dietary mineral salt, potassium chloride (E508)
ghee	GST-free	Fat/oil marketed for culinary purposes. Paragraph 38-4(1)(f) of the GST Act applies.
gherkins	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
giblets, not supplied for human consumption (for example: pet food)	taxable	Not food for human consumption. Paragraph 38-4(1)(a) does not apply to a product differentiated as a non-food product.
giblets, supplied for human consumption	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
ginger (fresh/minced)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
ginger ale	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
ginger beer	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
ginger beer - home brew concentrate	taxable	Not an ingredient for a beverage of a kind specified in Schedule 2 of the GST Act.
gingerbread (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 20 and clause 2 of the GST Act apply.
ginseng decoction, supplied for medicinal or therapeutic purposes	taxable	Not a beverage for human consumption. Paragraph 38-4(1)(c) of the GST Act does not apply. A product marketed with a recommended dosage and/or information on its medicinal benefits is considered to have the character of a medicinal preparation.
ginseng tea (bags, loose, instant)	GST-free	Schedule 2, item 5 of the GST Act applies.
ginseng tea/drink, ready-to-drink	taxable	Schedule 2, clause 2 of the GST Act excluding ready-to-drink beverages from the category of tea, coffee etc. applies.
ginseng tea/drink, supplied for medicinal or therapeutic purposes	taxable	Not a beverage for human consumption. Paragraph 38-4(1)(c) of the GST Act does not apply. A product marketed with a recommended dosage and/or information on its medicinal benefits is considered to have the character of a medicinal preparation.
glace fruit	taxable	Schedule 1, item 12 of the GST Act applies.
glazing agent marketed as an ingredient for confectionery	taxable	Schedule 1, item 8 of the GST Act applies.

Item	GST Status	Notes
glazing agent which, at time of importation would, if it had been a supply; have a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral); and be supplied for use solely or predominantly in the composition of food; and be essential to the composition of that food.	GST-free	Exempt food additive (import). Section 13-10 and paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(b) of the GST Regulations apply. Examples include: beeswax (E901) and carnauba wax (E903) that are comprised of fatty acids.
glazing agent which, at time of supply or importation has no measurable nutritional value.	taxable	Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply. For example: petrolatum (E905b).
glazing agent which, at time of supply or importation is not considered essential to the composition of food for human consumption.	taxable	Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply. For example: glazing agents intended for use in the manufacture of pet food, nutritional supplements, pharmaceuticals or other non-food application
glazing agent which, at time of supply or importation is not intended for use in the composition of food for human consumption.	taxable	Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply. For example: glazing agents intended for use in the manufacture of pet food, nutritional supplements, pharmaceuticals or other non-food application
glazing agent which, at time of supply: has a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral); and is supplied for use solely or predominantly in the composition of food; and is essential to the composition of that food.	GST-free	Exempt food additive (food manufacture). Paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(b) of the GST Regulations apply. Examples include: beeswax (E901) and carnauba wax (E903) that are comprised of fatty acids.
glucose marketed as an ingredient for confectionery	taxable	Schedule 1, item 8 of the GST Act applies.
glucose powder (dextrose monohydrate)	GST-free	Sweetening agent. Paragraph 38-4(1)(e) of the GST Act applies (refer to ATO ID 2002/130).
glucose supplied as an ingredient for brewing, i.e. home or industrial brewing	taxable	Not an ingredient for a beverage of a kind specified in Schedule 2 of the GST Act.
glucose syrup/liquid glucose	GST-free	Sweetening agent. Paragraph 38-4(1)(e) of the GST Act applies.
gluten-free bread	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
glutinous rice balls	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
glycerin (glycerine, glycerol) marketed as an ingredient for confectionery	taxable	Schedule 1, item 8 of the GST Act applies.
glycerin (glycerine, glycerol) which, at time of importation would, if it had been a supply; be supplied for use solely or predominantly in the composition of food; and be essential to the composition of that food.	GST-free	Exempt food additive (import). Section 13-10 and paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(b) of the GST Regulations apply. A carbohydrate used to prevent foods from drying out.

Item	GST Status	Notes
glycerin (glycerine, glycerol) which, at time of supply or importation is not intended for use in the composition of food for human consumption.	taxable	Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply. For example: glycerin intended for use in the manufacture of pet food, nutritional supplements, pharmaceuticals or other non-food application
glycerin (glycerine, glycerol) which, at time of supply or importation is not considered essential to the composition of food for human consumption.	taxable	Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply. For example: glycerin intended for use in the manufacture of pet food, nutritional supplements, pharmaceuticals or other non-food application
glycerin (glycerine, glycerol) which, at time of supply: is supplied for use solely or predominantly in the composition of food; and is essential to the composition of that food.	GST-free	Exempt food additive (food manufacture). Paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(b) of the GST Regulations apply. A carbohydrate used to prevent foods from drying out.
goat's milk, processed (liquid, powdered, concentrated or condensed)	GST-free	Schedule 2, item 1(a) of the GST Act applies.
goat's milk, unprocessed	GST-free	Exclusion from the meaning of food at paragraph 38-4(1)(ga) does not apply. Schedule 2, item 1(a) of the GST Act applies.
golden syrup	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies.
goose (whole, pieces, boneless breast, leg or thigh, diced, sliced, minced/ground), supplied for human consumption - raw, fresh or frozen	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
goose, live	taxable	Live animal. Exclusion from the meaning of food at paragraph 38-4(1)(g) of the GST Act applies.
goose, not supplied for human consumption (for example: pet food)	taxable	Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply.
grains, not supplied for human consumption (for example: stock feed or pet food)	taxable	Paragraph 38-4(1)(a) does not apply to food labelled or specified as food for animals.
grains, processed and supplied for human consumption	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
grains, unprocessed	taxable	Unprocessed grain. Exclusion from the meaning of food at paragraph 38-4(1)(h) of the GST Act applies.
grape juice concentrate for making alcoholic beverages	taxable	Not an ingredient for a beverage of a kind specified in Schedule 2 of the GST Act. Schedule 2, item 10 of the GST Act does not apply (refer to ATO ID 2002/286).
grapes (wine and table)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
gravy (hot)	taxable	Dine-in or takeaway. Exclusion at paragraph 38-3(1)(a) or paragraph 38-3(1)(b) of the GST Act applies.
gravy mix	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.

Item	GST Status	Notes
Greek whole fruits in syrup	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. Schedule 1, items 8 and 12 of the GST Act do not apply.
green barley powder	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
green coffee beans	GST-free	Schedule 2, item 5 of the GST Act applies.
green runners (used in the manufacture of natural sausage casings)	taxable	Not ingredients for food for human consumption. Paragraph 38-4(1)(b) of the GST Act does not apply because green runners require further processing before they can be used as ingredients for food.
green tea (bags, loose)	GST-free	Schedule 2, item 5 of the GST Act applies.
griddlecake mix	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
griddlecakes (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 20 and clause 2 of the GST Act apply.
grissini (bread sticks)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.

## H

Item	GST Status	Notes
haggis (not hot)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
halva (halawa, haleweh, helwa, halvah, halava, helava, helva, halwa, aluva)	taxable	Schedule 1, item 8 of the GST Act applies.
ham and ham steaks (not hot)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
ham spread	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies.
hamburger buns (filled)	taxable	Schedule 1, item 6 of the GST Act applies.
hamburger buns (unfilled)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
hamburger patty (not hot)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
hamburgers (complete with bun)	taxable	Schedule 1, item 6 of the GST Act applies.
hampers	mixed supply	Where a mix of GST-free and taxable individually packaged goods is packed and sold together the items are taxed individually as a mixed supply. For more information on mixed supplies you can refer to the following Goods and Services Tax Rulings: GSTR 2001/8 Goods and services tax: apportioning the consideration for a supply that includes taxable and non-taxable parts and GSTR 2006/9 Goods and services tax: supplies (paragraphs 63 to 66).

Item	GST Status	Notes
hazelnut spread	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies.
health/health food bars	taxable	Schedule 1, item 11 of the GST Act applies.
herb (fresh, mix, paste, powder, sprinkle)	GST-free	Seasoning. Paragraph 38-4(1)(e) of the GST Act applies.
herb bread and rolls (filled)	taxable	Schedule 1, item 2 of the GST Act applies.
herb bread and rolls (unfilled)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
herb plant - hydroponically grown, harvested and packaged with roots attached	GST-free	Exclusion from the meaning of food at paragraph 38-4(1)(i) of the GST Act does not apply once the plant has been removed from the hydroponic growing medium (refer to ATO ID 2002/1047).
herb plant (still being grown in soil or hydroponic medium)	taxable	Live plant. Exclusion from the meaning of food at paragraph 38-4(1)(i) of the GST Act applies.
herbal decoction, supplied for medicinal or therapeutic purposes	taxable	Not a beverage for human consumption. Paragraph 38-4(1)(c) of the GST Act does not apply. A product marketed with a recommended dosage and/or information on its medicinal benefits is considered to have the character of a medicinal preparation.
herbal tea (bags, loose, instant)	GST-free	Schedule 2, item 5 of the GST Act applies.
herbal tea/drink, ready-to-drink	taxable	Schedule 2, clause 2 of the GST Act excluding ready-to-drink beverages from the category of tea, coffee etc. applies.
herbal tea/drink, supplied for medicinal or therapeutic purposes	taxable	Not a beverage for human consumption. Paragraph 38-4(1)(c) of the GST Act does not apply. A product marketed with a recommended dosage and/or information on its medicinal benefits is considered to have the character of a medicinal preparation.
herbs for preparing tonic soups	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies. Added with effect from 31 August 2011.
herrings (not hot)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
hoisin sauce	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies.
hokkien noodles (not hot or marketed as a prepared meal)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
home brew concentrate	taxable	Not ingredients for a beverage of a kind specified in Schedule 2 of the GST Act
home brewing ingredients	taxable	Not ingredients for a beverage of a kind specified in Schedule 2 of the GST Act
honey	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies.
honey dipped dried fruit	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. Schedule 1, item 12 of the GST Act does not apply.



Item	GST Status	Notes
honey, supplied for medicinal or therapeutic purposes	taxable	Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply. A product marketed with a recommended dosage and/or information on its medicinal benefits is considered to have the character of a medicinal preparation.
honeycomb	taxable	Schedule 1, item 8 of the GST Act applies.
hopia (Asian pastry with sweet filling, supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 23 and clause 2 of the GST Act apply.
hot (spicy) green pea snack	taxable	Schedule 1, item 18 of the GST Act applies.
hot cake mix	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
hot cakes (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 20 and clause 2 of the GST Act apply.
hot chocolate mix marketed for the purpose of flavouring milk or as a substitute for tea, coffee and malted beverages	GST-free	Schedule 2, item 8 or 9 of the GST Act applies. Hot chocolate is considered a substitute for tea, coffee and malted beverages and a product marketed for the purpose of flavouring milk (refer ATO ID 2008/144).
hot cooked chicken, duck or goose	taxable	Dine-in or takeaway. Exclusion at paragraph 38-3(1)(a) or paragraph 38-3(1)(b) of the GST Act applies.
hot cross bun with a sweet filling or coating (other than a glaze, supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 27 and clause 2 of the GST Act apply.
hot cross buns, plain without a sweet filling or coating (a glaze is not considered a sweet coating)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
hot dog (complete with roll)	taxable	Schedule 1, item 7 of the GST Act applies.
hot food supplied for consumption away from the premises	taxable	Takeaway. Exclusion at paragraph 38-3(1)(b) of the GST Act applies.
hot sugar cane juice	taxable	Dine-in or takeaway. Exclusion at paragraph 38-3(1)(a) or paragraph 38-3(1)(b) of the GST Act applies.
humectant - food additive which, at time of importation would, if it had been a supply; have a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral); and be supplied for use solely or predominantly in the composition of food; and be essential to the composition of that food.	GST-free	Exempt food additive (import). Section 13-10 and paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(b) of the GST Regulations apply. Examples include the hydrogenated carbohydrates glycerol (E422) and isomalt (E953).

Item	GST Status	Notes
humectant - food additive which, at time of supply: has a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral); and is supplied for use solely or predominantly in the composition of food; and is essential to the composition of that food.	GST-free	Exempt food additive (food manufacture). Paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(b) of the GST Regulations apply. Examples include the hydrogenated carbohydrates glycerol (E422) and isomalt (E953).
humectant marketed as an ingredient for confectionery	taxable	Schedule 1, item 8 of the GST Act applies.
humectant which, at time of supply or importation has no measurable nutritional value.	taxable	Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply.
humectant which, at time of supply or importation is not considered essential to the composition of food for human consumption.	taxable	Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply. For example: humectants intended for use in the manufacture of pet food, nutritional supplements, pharmaceuticals or other non-food application
humectant which, at time of supply or importation is not intended for use in the composition of food for human consumption.	taxable	Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply. For example: humectants intended for use in the manufacture of pet food, nutritional supplements, pharmaceuticals or other non-food application
hundreds and thousands	taxable	Schedule 1, item 14 of the GST Act applies.

## I

Item	GST Status	Notes
ice (packaged and bulk)	taxable	Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply.
ice confectionery	taxable	Schedule 1, item 29 of the GST Act applies.
ice-cream (regular, low-fat)	taxable	Schedule 1, item 28 of the GST Act applies.
ice-cream cakes	taxable	Schedule 1, item 28 of the GST Act applies.
ice-cream cones	taxable	Schedule 1, item 32 of the GST Act applies.
ice-cream mix	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies (refer to ATO ID 2002/981).
ice-cream substitutes	taxable	Schedule 1, item 28 of the GST Act applies.
ice-creams	taxable	Schedule 1, item 28 of the GST Act applies.
iced coffee mix	GST-free	Schedule 2, item 7 of the GST Act applies.
iced coffee, ready to drink	taxable	Schedule 2, clause 2 of the GST Act excluding ready-to-drink beverages from the category of tea, coffee etc. applies.
iced tea mix	GST-free	Schedule 2, item 7 of the GST Act applies.
iced tea, ready to drink	taxable	Schedule 2, clause 2 of the GST Act excluding ready-to-drink beverages from the category of tea, coffee etc. applies.

Item	GST Status	Notes
icing (prepared)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
icing cake decorations	taxable	Schedule 1, item 14 of the GST Act applies.
icing powder/sugar	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
icy poles	taxable	Schedule 1, item 30 of the GST Act applies.
infant beverage (beverages, and ingredients for beverages, of a kind marketed principally as food for infants)	GST-free	Schedule 2, item 13 of the GST Act applies
infant food (tins or jars)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
infant formula (beverages, and ingredients for beverages, of a kind marketed principally as food for infants)	GST-free	Schedule 2, item 13 of the GST Act applies
ingredients marketed as ingredients for confectionery	taxable	Schedule 1, item 8 of the GST Act applies.
instant coffee (powdered, freeze dried, granulated)	GST-free	Schedule 2, item 5 of the GST Act applies.
instant coffee substitute	GST-free	Schedule 2, item 8 of the GST Act applies.
instant tea	GST-free	Schedule 2, item 5 of the GST Act applies.
invalid beverage (beverages, and ingredients for beverages, of a kind marketed principally as food for invalids)	GST-free	Schedule 2, item 13 of the GST Act applies
iodised salt	GST-free	Seasoning. Paragraph 38-4(1)(e) of the GST Act applies.
Irish stews (canned)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
Italian bread and rolls such as ciabatte loaves and rolls and focaccias (unfilled)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
Italian bread and rolls such as ciabatte loaves and rolls and focaccias (filled)	taxable	Schedule 1, item 2 of the GST Act applies.
Italian rolls (that are not capable of being cut and filled, are made from pizza dough and topped with more than 30% pizza toppings)	taxable	Schedule 1, item 3 of the GST Act applies. Similar to a pizza, pizza sub or pizza pocket (refer ATO ID 2008/132 effective from 3/10/2008).
Italian rolls (that can be cut and filled, are made from bread dough or topped with less than 30% pizza toppings)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. Schedule 1, item 3 of the GST Act does not apply where the rolls are capable of being cut and filled, have a traditional bread dough base or have a topping of less than 30% compared with the depth of the whole product (refer ATO ID 2008/132 effective from 3/10/2008)

## J

Item	GST Status	Notes
jackfruit chips	taxable	Schedule 1, item 18 of the GST Act applies.

Item	GST Status	Notes
jam	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies.
jam sponge roll (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 20 and clause 2 of the GST Act apply.
jelly (jam)	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies.
jelly babies	taxable	Schedule 1, item 8 of the GST Act applies.
jelly beans	taxable	Schedule 1, item 8 of the GST Act applies.
jelly crystals or powder	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
jelly, ready to eat	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
jerky, beef	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
juice - at least 90% by volume fruit or vegetable (non-alcoholic and non-carbonated) - ready to drink, perishable	GST-free	Schedule 2, item 12 of the GST Act applies.
juice - at least 90% by volume fruit or vegetable (non-alcoholic and non-carbonated) - ready to drink, shelf stable	GST-free	Schedule 2, item 12 of the GST Act applies.
juice - specialised baby/infant beverage less than 90% by volume of juice (beverages, and ingredients for beverages, of a kind marketed principally as food for infants)	GST-free	Schedule 2, item 13 of the GST Act applies
juice drinks - less than 90% by volume of juice - ready to drink, perishable	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
juice drinks - less than 90% by volume of juice - ready to drink, shelf stable	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.

## K

Item	GST Status	Notes
kabana	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
kale (green or purple, fresh or pickled)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
kangaroo (joints, steaks, racks, diced, sliced, minced/ground), supplied for human consumption - raw, fresh or frozen	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
kangaroo, not supplied for human consumption (for example: pet food)	taxable	Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply.
kassler	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
kava	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.

Item	GST Status	Notes
kebabs (any meat or seafood), hot cooked takeaway	taxable	Takeaway. Exclusion at paragraph 38-3(1)(b) of the GST Act applies.
kebabs (any meat or seafood), uncooked	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
ketjap manis	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies.
kidney, not supplied for human consumption (e.g. pet food)	taxable	Not food for human consumption. Paragraph 38-4(1)(a) does not apply.
kidney, supplied for human consumption (not hot)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
kippers	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
krakowurst	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
kransky	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
kumbilappam (steamed Indian pudding/dessert)	taxable	Schedule 1, item 20 of the GST Act applies. Added with effect from 31 August 2011.

## L

Item	GST Status	Notes
lactose	GST-free	Schedule 2, item 3 of the GST Act applies.
lactose supplied as an ingredient for brewing, i.e. home or industrial brewing	GST-free	Schedule 2, item 3 of the GST Act applies (refer to ATO ID 2001/450).
laddu (Indian confectionery)	taxable	Schedule 1, item 8 of the GST Act applies. Added with effect from 31 August 2011.
laksa paste	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies.
lamb (joints, chops, racks, diced, sliced, minced/ground), supplied for human consumption - raw, fresh or frozen	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
lamb, not supplied for human consumption (for example: pet food)	taxable	Not food for human consumption. Paragraph 38-4(1)(a) does not apply.
lamington fingers (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 20 and clause 2 of the GST Act apply.
lamington mix	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
lamingtons (cakes, supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 20 and clause 2 of the GST Act apply.
lasagne meal that: directly competes with takeaways and restaurants, needs refrigeration or freezing for their storage and is marketed as a prepared meal	taxable	Schedule 1, item 4 of the GST Act applies.

Item	GST Status	Notes
lasagne sheets	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
lavash flatbread (filled)	taxable	Schedule 1, item 2 of the GST Act applies.
lavash flatbread (unfilled)	GST-free	Not food of a kind specified in Schedule 1 of the GST Act.
lavender oil for aromatherapy or massage	taxable	Not an oil marketed for culinary purposes. Paragraph 38-4(1)(f) of the GST Act does not apply.
lavender oil marketed for culinary purposes	GST-free	Fat/oil marketed for culinary purposes. Paragraph 38-4(1)(f) of the GST Act applies.
lavoche (crispbread)	taxable	Schedule 1, item 32 of the GST Act applies.
laxatives	taxable	Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply.
lebanese bread and rolls (filled)	taxable	Schedule 1, item 2 of the GST Act applies.
lebanese bread and rolls (unfilled)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
lecithin (E322 antioxidant, emulsifier) marketed as an ingredient for confectionery	taxable	Schedule 1, item 8 of the GST Act applies.
lecithin (E322 antioxidant, emulsifier) which, at time of importation would, if it had been a supply; be supplied for use solely or predominantly in the composition of food; and be essential to the composition of that food.	GST-free	Exempt food additive (import). Section 13-10 and paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(b) of the GST Regulations
lecithin (E322 antioxidant, emulsifier) which, at time of supply or importation is not intended for use in the composition of food for human consumption.	taxable	Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply. For example: lecithin intended for use in the manufacture of pet food, alcoholic beverages, nutritional supplements, pharmaceuticals or other non-food application
lecithin (E322 antioxidant, emulsifier) which, at time of supply or importation is not considered essential to the composition of food for human consumption.	taxable	Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply. For example: lecithin intended for use in the manufacture of pet food, alcoholic beverages, nutritional supplements, pharmaceuticals or other non-food application
lecithin (E322 antioxidant, emulsifier) which, at time of supply: is supplied for use solely or predominantly in the composition of food; and is essential to the composition of that food.	GST-free	Exempt food additive (food manufacture). Paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(b) of the GST Regulations apply (refer ATO ID 2005/272).
lecithin/soy lecithin powder or granules	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act (refer to ATO ID 2005/361).
lecithin/soy lecithin tablets or capsules	taxable	Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply to a product differentiated as a non-food product. It is considered that the essential character of lecithin tablet or capsule is not that of food, but that of a supplement (refer to ATO ID 2005/361).

Item	GST Status	Notes
lemon butter/curd/spread	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies.
lemon essence	GST-free	Flavouring. Paragraph 38-4(1)(e) of the GST Act applies.
lemon lime & bitters drink	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
lemon sauce	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies.
lemonade	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
lentils - farm dressed	taxable	GSTB 2001/1 Pulses supplied as food for human consumption.
lentils - machine dressed and supplied as food	GST-free	GSTB 2001/1 Pulses supplied as food for human consumption.
lentils - machine dressed and supplied as stock feed	taxable	GSTB 2001/1 Pulses supplied as food for human consumption.
lime essence	GST-free	Flavouring. Paragraph 38-4(1)(e) of the GST Act applies.
linseed oil (for culinary use)	GST-free	Fat/oil marketed for culinary purposes. Paragraph 38-4(1)(f) of the GST Act applies.
linseed, sunflower and almond (LSA) meal	GST-free	Not food of a kind specified in Schedule 1 of the GST Act. Schedule 1, item 16 of the GST Act does not apply.
liqueur flavouring	GST-free	Flavouring. Paragraph 38-4(1)(e) of the GST Act applies.
liqueurs	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
liquid breakfast cereal	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act (refer to ATO ID 2001/209).
live crustaceans and molluscs for human consumption (not hot)	GST-free	Crustacean/mollusc. Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. The exclusion at paragraph 38-4(1)(g) of the GST Act does not apply.
live fish	taxable	Live animal. Exclusion from the meaning of food at paragraph 38-4(1)(g) of the GST Act applies.
liver paste	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies.
liver, not supplied for human consumption (e.g. pet food)	taxable	Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply.
liver, supplied for human consumption (not hot)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
liverwurst (not hot)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
livestock	taxable	Fact sheet 'GST on livestock and game sales'.
living food plant	taxable	Live plant. Exclusion from the meaning of food at paragraph 38-4(1)(i) of the GST Act applies.

Item	GST Status	Notes
lobster (whole, meat) - raw, fresh, frozen, but not hot	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
lobsters, live for human consumption	GST-free	Crustacean. Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. The exclusion at paragraph 38-4(1)(g) of the GST Act does not apply.
lollies	taxable	Schedule 1, item 8 of the GST Act applies.
low carbohydrate bars	taxable	Schedule 1, item 11 of the GST Act applies (food of a kind similar to muesli bars or health food bars).
low/very low calorie diet bars	taxable	Schedule 1, item 11 of the GST Act applies (food of a kind similar to muesli bars or health food bars).
lunch kit (containing taxable and GST-free foods, e.g. tuna and biscuits)	taxable	Combination of foods, at least one of which is taxable. Paragraph 38-3(1)(c) of the GST Act applies.
luncheon meat/sausage	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.

## M

Item	GST Status	Notes
macaroni and cheese (dry packet mix)	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
macaroon	taxable	Schedule 1, item 20 of the GST Act applies.
mackerel	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
maize starch	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
malt	GST-free	Schedule 2, item 5 of the GST Act applies.
malt balls	taxable	Schedule 1, item 8 of the GST Act applies.
malt drink, ready-to-drink	taxable	Schedule 2, clause 2 of the GST Act excluding ready-to-drink beverages from the category of tea, coffee etc. applies.
malt extract (if marketed principally for drinking purposes)	GST-free	Schedule 2, item 6 of the GST Act applies.
malt extract for use in the composition of food for human consumption.	GST-free	Flavouring. Paragraph 38-4(1)(e) of the GST Act applies.
malt extract marketed as an ingredient for confectionery	taxable	Schedule 1, item 8 of the GST Act applies.
malt extract marketed principally for drinking purposes	GST-free	Schedule 2, item 6 of the GST Act applies.
malt extract not intended for use in the composition of food for human consumption.	taxable	Not an ingredient for food for food for human consumption. Paragraph 38-4(1)(b) of the GST Act does not apply.



Item	GST Status	Notes
malt extract supplied as an ingredient for brewing, i.e. home or industrial brewing	taxable	Not an ingredient for a beverage that is specified in Schedule 2 of the GST Act. Schedule 2, item 6 of the GST Act does not apply to malt extract that is marketed for brewing purposes rather than drinking purposes (refer to ATO ID 2001/441).
malted milk powder (marketed principally as a preparation for malted beverages)	GST-free	Schedule 2, item 7 of the GST Act applies (refer ATO ID 2003/425)
malted milk powder marketed as an ingredient for confectionery	taxable	Schedule 1, item 8 of the GST Act applies.
malted milk powder marketed for the purpose of flavouring milk	GST-free	Schedule 2, item 9 of the GST Act applies.
mantous (oriental buns without filling)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. Schedule 1, item 27 of the GST Act does not apply because the buns do not have a sweet filling (refer to ATO ID 2004/675).
maple/maple flavoured syrup	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies.
margarine	GST-free	Fat/oil marketed for culinary purposes. Paragraph 38-4(1)(f) of the GST Act applies.
marinade/marinating sauce	GST-free	Flavouring. Paragraph 38-4(1)(e) of the GST Act applies.
marinara seafood mix - raw, fresh, frozen, but not hot	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
marmalade	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies.
marshmallows	taxable	Schedule 1, item 8 of the GST Act applies.
marzipan (not confectionery)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
mascarpone	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
matzo ball mix	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
matzos (matzoh, matza, matzah, matsah, matze)	taxable	Schedule 1, item 32 of the GST Act applies. Matzo is a cracker-like flatbread.
mayonnaise	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies.
meal replacement bars	taxable	Schedule 1, item 11 of the GST Act applies (food of a kind similar to muesli bars or health food bars).
meals (complete) that: directly compete with takeaways and restaurants, need refrigeration or freezing for their storage and are marketed as a prepared meal	taxable	Schedule 1, item 4 of the GST Act applies.
meat (joints, steaks/chops, ribs/racks, diced, sliced, minced/ground), supplied for human consumption - raw, fresh or frozen	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.

Item	GST Status	Notes
meat cure	GST-free	Exempt food additive (food manufacture). Paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(b) of the GST Regulations apply to meat cure used as a preservative for meat (refer to ATO ID 2004/444).
meat off-cuts, not supplied for human consumption	taxable	Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply.
meat off-cuts, supplied for human consumption	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
meat pie (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 22 and clause 2 of the GST Act apply.
meat substitute burger (complete with bun)	taxable	Schedule 1, item 6 of the GST Act applies.
meat substitute patty (not hot)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
meat, not supplied for human consumption (for example: pet food)	taxable	Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply.
meatballs, refrigerated or frozen (not hot)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
medicinal herbs - supplied for medicinal or therapeutic purposes	taxable	Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply to a product differentiated as a non-food product. Medicinal herbs are considered to have the character of a medicinal or therapeutic product (refer to ATO ID 2001/563).
melba toasts (dried/baked)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. Schedule 1, items 18, 27 and 32 of the GST Act do not apply. Dried bread products are not considered similar to savoury snacks, bread with a sweet filling or coating or biscuit goods.
melba toasts (fried and/or seasoned)	taxable	Schedule 1, item 18 of the GST Act applies.
meringue cases (unfilled)	taxable	Schedule 1, item 21 of the GST Act applies.
meringue mix (dry ingredients)	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies
meringues	taxable	Schedule 1, item 21 of the GST Act applies.
milk flavouring (dry preparations marketed for this purpose)	GST-free	Schedule 2, item 9 of the GST Act applies.
milk flavouring straws	GST-free	Schedule 2, item 9 of the GST Act applies.
mineral (capsule, caplet, tablet or tincture)	taxable	Not food for human consumption. It is considered that the essential character of mineral capsules, caplets, tablets or tinctures is not that of food, but that of a supplement.

Item	GST Status	Notes
mineral (dietary) - food additive which, at the time of supply is supplied for use solely or predominantly in the composition of food; and is essential to the composition of that food.	GST-free	Exempt food additive (food manufacture). Paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(b) of the GST Regulations apply. The dietary minerals are: calcium, chloride, chromium, cobalt, copper, iodine, iron, magnesium, manganese, molybdenum, nickel, phosphorus, potassium, selenium, sodium, sulphur and zinc.
mineral (dietary) - food additive which, at time of importation would, if it had been a supply, have been supplied for use solely or predominantly in the composition of food; and be essential to the composition of that food.	GST-free	Exempt food additive (import). Section 13-10 and paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(b) of the GST Regulations apply. The dietary minerals are: calcium, chloride, chromium, cobalt, copper, iodine, iron, magnesium, manganese, molybdenum, nickel, phosphorus, potassium, selenium, sodium, sulphur and zinc.
mineral (dietary) which, at time of supply or importation is not intended for use in the composition of food for human consumption.	taxable	Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply. For example: food additives intended for use in the manufacture of pet food, alcoholic beverages, nutritional supplements, pharmaceuticals or other non-food application
mineral (dietary) which, at time of supply or importation is not considered essential to the composition of food for human consumption.	taxable	Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply. For example: food additives intended for use in the manufacture of pet food, alcoholic beverages, nutritional supplements, pharmaceuticals or other non-food application
mineral water (natural, non-carbonated and without any other additives)	GST-free	Schedule 2, item 14 of the GST Act applies.
mini toasts	GST-free	Schedule 1, items 18, 27 and 32 of the GST Act do not apply. Dried bread products are not considered similar to savoury snacks, bread with a sweet filling or coating or biscuit goods.
mint jelly/sauce	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies.
mirrin	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies.
miso paste	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
miso soup	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. Soup is specifically excluded from Schedule 1, item 4 of the GST Act.
mixed dried fruit with glace cherries	taxable	Combination of foods, one of which (the glace cherries) is taxable. Paragraph 38-3(1)(c) of the GST Act applies (refer to ATO ID 2003/857).
mixed herbs (culinary use)	GST-free	Seasoning. Paragraph 38-4(1)(e) of the GST Act applies.

Item	GST Status	Notes
mixed nuts (raw)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
mixed nuts (salted, spiced, smoked or roasted)	taxable	Schedule 1, item 16 of the GST Act applies.
molasses	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies.
molluscs (immature and not being sold as food for human consumption)	taxable	Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply.
molluscs (of a size and quality to be sold as food for human consumption)	GST-free	Mollusc. Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. The exclusion at paragraph 38-4(1)(g) of the GST Act does not apply.
mornay that: directly competes with takeaways and restaurants, needs refrigeration or freezing for its storage and is marketed as a prepared meal	taxable	Schedule 1, item 4 of the GST Act applies.
mountain bread (filled)	taxable	Schedule 1, item 2 of the GST Act applies.
mountain bread (unfilled)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
mousse and instant desserts	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
muesli bars and similar foods	taxable	Schedule 1, item 11 of the GST Act applies.
muesli breakfast cereal	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
muffin mixes	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
muffins (bread type)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
muffins (cake type, supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 20 and clause 2 of the GST Act apply.
mung beans - farm dressed	taxable	GSTB 2001/1 Pulses supplied as food for human consumption.
mung beans - machine dressed and supplied as food	GST-free	GSTB 2001/1 Pulses supplied as food for human consumption.
mung beans - machine dressed and supplied as stock feed	taxable	GSTB 2001/1 Pulses supplied as food for human consumption.
mushroom boreka (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 22 (food similar to a pie or pastie) and clause 2 of the GST Act apply.
mushrooms (dried, fresh, frozen, marinated, stuffed, tinned)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
mustard	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies.

## N

Item	GST Status	Notes
naan bread (filled)	taxable	Schedule 1, item 2 of the GST Act applies.
naan bread (unfilled)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
nacho topping	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies.
nachos dinner kit	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
nasi goreng mix	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
naturally carbonated mineral water	GST-free	Schedule 2, item 14 of the GST Act applies to naturally carbonated mineral water (refer to ATO ID 2001/451).
neufchatel cheese	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
nibble mix (containing salted, spiced, smoked, roasted nuts or crackers)	taxable	Schedule 1, item 16 of the GST Act applies.
non-alcoholic carbonated beverages consisting of 100% pure fruit/vegetable juice	GST-free	Schedule 2, item 11 of the GST Act applies.
non-alcoholic carbonated beverages consisting of less than 100% pure fruit/vegetable juice	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
non-alcoholic non-carbonated beverages consisting of at least 90% by volume of fruit or vegetable juice	GST-free	Schedule 2, item 12 of the GST Act applies.
non-carbonated natural water without any additives	GST-free	Schedule 2, item 14 of the GST Act applies.
noni fruit capsules	taxable	Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply to a product differentiated as a non-food product. Noni fruit capsules are considered to have the character of a medicinal or therapeutic product.
noni juice - at least 90% by volume of juice (non-alcoholic and non-carbonated)	GST-free	Schedule 2, item 12 of the GST Act applies (refer to ATO ID 2002/231).
noni juice (supplied for medicinal or therapeutic purposes)	taxable	Not a beverage for human consumption. Paragraph 38-4(1)(c) of the GST Act does not apply. A product marketed with a recommended dosage and/or information on its medicinal benefits is considered to have the character of a medicinal preparation.
nonpareils	taxable	Schedule 1, item 14 of the GST Act applies.
noodle & sauce side dish - dry/packet	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
noodle flour	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.

Item	GST Status	Notes
noodle kit (dry, unassembled)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
noodle sauce	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies.
noodles (fresh, frozen, dried, but not hot or ready-to-eat)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
noodles with sauce meal that: directly competes with takeaways and restaurants, needs refrigeration or freezing for its storage and is marketed as a prepared meal	taxable	Schedule 1, item 4 of the GST Act applies.
nori rolls	taxable	Schedule 1, item 4 of the GST Act applies.
nori seasoning	GST-free	Seasoning. Paragraph 38-4(1)(e) of the GST Act applies.
nori wrappers	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
nougat/nougat bars	taxable	Schedule 1, item 8 of the GST Act applies.
nut bars	taxable	Schedule 1, item 11 of the GST Act applies (food of a kind similar to muesli bars or health food bars).
nut meat (vegetarian substitute) (not hot)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
nut praline (confection made from nuts and sugar syrup)	taxable	Schedule 1, item 8 of the GST Act applies.
nutritional supplements	taxable	Not food for human consumption. It is considered that the essential character of nutritional supplements is not that of food, but that of a supplement.
nuts (raw, shelled or unshelled)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
nuts (salted, spiced, smoked, roasted, seasoned or otherwise flavoured)	taxable	Schedule 1, item 16 of the GST Act applies.

## O

Item	GST Status	Notes
oat based breakfast cereal	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
oat flakes	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
oat milk	GST-free	Beverage for human consumption that is of a kind specified at Schedule 2, item 1(a) of the GST Act. 'Milk' includes those derived from animal and plant sources. Amended with effect from 18/06/2010.
oatcakes	taxable	Schedule 1, item 32 of the GST Act applies. Food of a kind similar to biscuits or cookies.
octopus (not hot)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.

Item	GST Status	Notes
offal, not supplied for human consumption (for example: pet food)	taxable	Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply.
offal, supplied for human consumption	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
oil cooking spray	GST-free	Fat/oil marketed for culinary purposes. Paragraph 38-4(1)(f) of the GST Act applies.
oil marketed for culinary purposes	GST-free	Fat/oil marketed for culinary purposes. Paragraph 38-4(1)(f) of the GST Act applies.
oil marketed for non-culinary purposes	taxable	Paragraph 38-4(1)(f) of the GST Act does not apply to an oil differentiated for a non-food use. Examples include massage oil and aromatherapy oil.
olive oil marketed for culinary purposes	GST-free	Fat/oil marketed for culinary purposes. Paragraph 38-4(1)(f) of the GST Act applies.
olive oil spread	GST-free	Fat/oil marketed for culinary purposes. Paragraph 38-4(1)(f) of the GST Act applies.
olives (black, green, kalamata, marinated, pitted, stuffed)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
orange essence	GST-free	Flavouring. Paragraph 38-4(1)(e) of the GST Act applies.
oriental bun - plain	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. Schedule 1, item 27 of the GST Act does not apply to a plain oriental bun (refer to ATO ID 2004/695).
oriental bun - with sweet filling (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 27 and clause 2 of the GST Act apply to an oriental bun with a sweet filling (refer to ATO ID 2004/709).
oriental pancake with sweet filling (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 20 and clause 2 of the GST Act apply (refer to ATO ID 2004/536).
oyster/oyster flavoured sauce	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies.
oysters (immature and not being sold as food for human consumption)	taxable	Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply.
oysters, of a size and quality to be sold as food for human consumption (live, fresh, frozen, tinned, dried, but not hot)	GST-free	Mollusc. Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. The exclusion at paragraph 38-4(1)(g) of the GST Act does not apply.

**P**

Item	GST Status	Notes
pancake mix	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
pancakes (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 20 and clause 2 of the GST Act apply.

Item	GST Status	Notes
panettone (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 20 and clause 2 of the GST Act apply.
panjack mix	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
panjacks (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 20 and clause 2 of the GST Act apply.
pappadums (cooked)	taxable	Schedule 1, item 18 of the GST Act applies.
pappadums (uncooked)	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
parathas (plain, onion, savoury filled flat bread)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. Schedule 1, item 27 of the GST Act does not apply.
parisian essence	GST-free	Flavouring. Paragraph 38-4(1)(e) of the GST Act applies.
partially cleaned sheep and cattle intestines	taxable	Not ingredients for food for human consumption. Paragraph 38-4(1)(b) of the GST Act does not apply because partially cleaned sheep and cattle intestines require further processing before they can be used as ingredients for food.
pasta & sauce side dish - dry/packet	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
pasta (fresh, frozen, dried, but not hot or ready-to-eat)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
pasta bake sauce	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
pasta flour	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
pasta meal that: directly competes with takeaways and restaurants, needs refrigeration or freezing for its storage and is marketed as a prepared meal	taxable	Schedule 1, item 4 of the GST Act applies.
pasta sauce (fresh, frozen, dry packet mix)	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies.
pasties (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 22 and clause 2 of the GST Act apply.
pastizzi (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 25 and clause 2 of the GST Act apply
pastries (e.g. Danish, supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 23 and clause 2 of the GST Act apply.
pastry (fresh, frozen, dried)	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
pastry cases	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.



Item	GST Status	Notes
pastry flour	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
pastry mix	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
pastry triangles/parcels (filled and baked, supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 25 and clause 2 of the GST Act apply. Food of a kind similar to pastizzi.
pâté	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
pavlova (filled)	taxable	Schedule 1, item 21 of the GST Act applies.
pavlova (unfilled)	taxable	Schedule 1, item 21 of the GST Act applies.
pavlova mix (dry ingredients)	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
pavlova mix (dry ingredients)	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
peanut butter	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies.
peanut sauce	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies.
peanuts (blanched, raw)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
peanuts (salted, spiced, smoked, roasted, seasoned or otherwise flavoured)	taxable	Schedule 1, item 16 of the GST Act applies.
pearl oyster meat	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act (refer to ATO ID 2001/793).
peas (dried) - farm dressed	taxable	GSTB 2001/1 Pulses supplied as food for human consumption.
peas (dried) - machine dressed and supplied as food	GST-free	GSTB 2001/1 Pulses supplied as food for human consumption.
peas (dried) - machine dressed and supplied as stock feed	taxable	GSTB 2001/1 Pulses supplied as food for human consumption.
pease pudding (tinned cooked vegetables)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
peking chicken wrap kit	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
pepitas	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
pepper	GST-free	Spice. Paragraph 38-4(1)(e) of the GST Act applies.
pepper sauce	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies.
peppermint essence	GST-free	Flavouring. Paragraph 38-4(1)(e) of the GST Act applies.
pepperoni	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.

Item	GST Status	Notes
performance bars	taxable	Schedule 1, item 11 of the GST Act applies (food of a kind similar to muesli bars or health food bars).
permeate	taxable	Not a beverage or an ingredient for a beverage specified in Schedule 2 of the GST Act. Schedule 2, item 3 of the GST Act does not apply because permeate consists of lactose and milk proteins, minerals and water. Lactose is only produced after a drying process has removed the milk proteins, minerals and water (refer ATO ID 2002/696).
perry	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
pesto	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies.
pet food	taxable	Not food for human consumption. Paragraph 38-4(1)(a) does not apply.
pharmaceutical white oil	taxable	Not an oil marketed for culinary purposes. Paragraph 38-4(1)(f) of the GST Act does not apply (refer to ATO ID 2004/463).
'pick and mix' cheese variety packs	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
pickled onions	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
pickled vegetables	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
pickles	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies.
pies (meat, vegetable or fruit, supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 22 and clause 2 of the GST Act apply.
pigs, live	taxable	Fact sheet 'GST on livestock and game sales'.
pikelet mix	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
pikelets (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 20 and clause 2 of the GST Act apply.
pine nuts (raw)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
pine nuts (salted, spiced, smoked, roasted, seasoned or otherwise flavoured)	taxable	Schedule 1, item 16 of the GST Act applies.
pita bread (filled)	taxable	Schedule 1, item 2 of the GST Act applies.
pita bread (unfilled)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
pita chips/crisps (dried/baked)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. Schedule 1, items 18, 27 and 32 of the GST Act do not apply. Dried bread products are not considered similar to savoury snacks, bread with a sweet filling or coating or biscuit goods.

Item	GST Status	Notes
pita chips/crisps (fried and/or seasoned)	taxable	Schedule 1, item 18 of the GST Act applies.
pita wraps (filled)	taxable	Schedule 1, item 2 of the GST Act applies.
pita wraps (unfilled)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
pizza base mix	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
pizza bases	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
pizza flour	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
pizza roll (that can be cut and filled, is made from bread dough or topped with less than 30% pizza toppings)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. Schedule 1, item 3 of the GST Act does not apply where the rolls are capable of being cut and filled, have a traditional bread dough base or have a topping of less than 30% compared with the depth of the whole product (refer ATO ID 2008/132 effective from 3/10/2008)
pizza roll (that cannot be cut and filled, is made from pizza dough and topped with more than 30% pizza toppings)	taxable	Schedule 1, item 3 of the GST Act applies. Similar to a pizza, pizza sub or pizza pocket (refer ATO ID 2008/132 effective from 3/10/2008).
pizzas, pizza subs, pizza pockets and similar food (perishable, shelf stable, frozen)	taxable	Schedule 1, item 3 of the GST Act applies.
platters of cheese, cold cuts, fruit, vegetables and other arrangements of food	taxable	Schedule 1, item 5 of the GST Act applies.
plum pudding (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 20 and clause 2 of the GST Act apply.
plum sauce	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies.
poffertjes (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 20 and clause 2 of the GST Act apply.
poffertjes mix	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
polenta	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
polony	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
popcorn (popped)	taxable	Schedule 1, item 9 of the GST Act applies.
popping corn (unpopped corn kernels)	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
poppy seed rolls (filled)	taxable	Schedule 1, item 2 of the GST Act applies.
poppy seed rolls (unfilled)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
poppy seeds	GST-free	Garnish. Paragraph 38-4(1)(e) of the GST Act applies.
popsicles	taxable	Schedule 1, item 30 of the GST Act applies.

Item	GST Status	Notes
pork (joints, chops, racks, diced, sliced, minced/ground), supplied for human consumption - raw, fresh or frozen	GST-free	Not food of a kind specified in Schedule 1 of the GST Act.
pork crackling/crisps/chips	taxable	Schedule 1, item 15 of the GST Act applies.
pork, not supplied for human consumption (for example: pet food)	taxable	Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply.
potato balls	GST-free	Not food of a kind specified in Schedule 1 of the GST Act.
potato boreka (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 22 and clause 2 of the GST Act apply because a potato boreka is similar to a pie or pastie (refer to ATO ID 2002/119 ).
potato bread and rolls (filled)	taxable	Schedule 1, item 2 of the GST Act applies.
potato bread and rolls (unfilled)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
potato chips/crisps/sticks/straws	taxable	Schedule 1, item 15 of the GST Act applies.
potato dumplings	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
potato preparations (dehydrated)	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
potato starch	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
potted herbs	taxable	Live plant. Exclusion from the meaning of food at paragraph 38-4(1)(i) of the GST Act applies.
poultry (whole, pieces, boneless breast, leg or thigh, diced, sliced, minced/ground), supplied for human consumption - raw, fresh or frozen	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
poultry, live	taxable	Live animal. Exclusion from the meaning of food at paragraph 38-4(1)(g) of the GST Act applies.
poultry, not supplied for human consumption (for example: pet food)	taxable	Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply.
powdered cocoa, marketed for the purpose of flavouring for milk	GST-free	Schedule 2, item 9 of the GST Act applies.
powdered drinking chocolate (and similar) mixes, marketed for the purpose of flavouring for milk	GST-free	Schedule 2, item 9 of the GST Act applies.
powdered fruit	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
powdered fruit drink	taxable	Not an ingredient for a beverage of a kind specified in Schedule 2 of the GST Act.
powdered malt or malt extract drink mixes, marketed for the purpose of flavouring for milk	GST-free	Schedule 2, item 9 of the GST Act applies.
praline (filling for chocolates)	taxable	Schedule 1, item 8 of the GST Act applies.
prawn chips	taxable	Schedule 1, item 15 of the GST Act applies.
prawn crackers/chips (ready to eat)	taxable	Schedule 1, item 18 of the GST Act applies.

Item	GST Status	Notes
prawn crackers/chips (that need to be cooked before eating)	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
prawn larvae	taxable	Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply to a product differentiated as a non-food product (refer to ATO ID 2001/561).
prawn tubes (that need to be cooked before eating)	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
prawns - crumbed (not hot)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
prawns kebabs, raw	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
prawns, cooked cold (coated or uncoated), live, fresh, frozen, raw	GST-free	Crustacean. Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. The exclusion at paragraph 38-4(1)(g) of the GST Act does not apply.
prawns, crumbed or battered (hot)	taxable	Dine-in or takeaway. Exclusion at paragraph 38-3(1)(a) or paragraph 38-3(1)(b) of the GST Act applies.
preparations for drinking purposes that are marketed principally as tea, coffee or malted beverage preparations (not in ready-to-drink form)	GST-free	Schedule 2, item 7 of the GST Act applies.
prepared meal that: directly competes with takeaways and restaurants, needs refrigeration or freezing for its storage and is marketed as a prepared meal	taxable	Schedule 1, item 4 of the GST Act applies. Examples include: curry and rice, mornays, seafood in sauce with pasta and/or vegetables, fresh or frozen prepared lasagne, sushi, cooked pasta dishes complete with sauce, frozen TV dinners, fresh or frozen complete meals that include meat and vegetables and low fat dietary meals. These types of meals are usually packaged in a container from which they can be eaten.
prepared product that does not need refrigeration or freezing for its storage	GST-free	Exclusion at Item 4, Schedule 1 does not apply. Examples include: canned baby food, baked beans, spaghetti and Irish stews, dry packed meal kits and noodle side dishes.
prepared product that requires assembling before consumption	GST-free	Exclusion at Item 4, Schedule 1 does not apply. Examples include: a curry or casserole with rice in individual packages that are heated separately and combined before consumption, meat or seafood in sauce with a serving suggestion to add rice/pasta and/or vegetables before consumption, products that require the consumer to cook and add meat to complete them. These types of meals are not packaged in a container from which they can be eaten and components need to be assembled on a plate prior to consumption or the product needs to be combined with other ingredients prepared by the consumer prior to consumption.

Item	GST Status	Notes
preservative - food additive which, at time of importation would, if it had been a supply; have a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral); and be supplied for use solely or predominantly in the composition of food; and be essential to the composition of that food.	GST-free	Exempt food additive (import). Section 13-10 and paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(b) of the GST Regulations apply. Examples include dietary mineral compounds such as: calcium benzoate (E213), potassium bisulphite (E228) and sodium sorbate (E201).
preservative - food additive which, at time of supply: has a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral); and is supplied for use solely or predominantly in the composition of food; and is essential to the composition of that food.	GST-free	Exempt food additive (food manufacture). Paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(b) of the GST Regulations apply. Examples include dietary mineral compounds such as: calcium benzoate (E213), potassium bisulphite (E228) and sodium sorbate (E201).
preservative marketed as an ingredient for confectionery	taxable	Schedule 1, item 8 of the GST Act applies.
preservative which, at time of supply or importation has no measurable nutritional value.	taxable	Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply.
preservative which, at time of supply or importation is not a food additive considered essential to the composition of food for human consumption.	taxable	Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply. For example: preservative intended for use in the manufacture of pet food, alcoholic beverages, nutritional supplements, pharmaceuticals or other non-food application
preservative which, at time of supply or importation is not intended for use in the composition of food for human consumption.	taxable	Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply. For example: preservative intended for use in the manufacture of pet food, alcoholic beverages, nutritional supplements, pharmaceuticals or other non-food application
preserved ginger	taxable	Schedule 1, item 13 of the GST Act applies.
pretzel knots/sticks	taxable	Schedule 1, item 32 of the GST Act applies.
probiotic drink	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
processed cheese	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
processed cow's milk (liquid, powdered, concentrated or condensed)	GST-free	Schedule 2, item 1(a) of the GST Act applies.
processed grains, cereals and sugar cane not for human consumption	taxable	Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply.
profiteroles (filled, supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 23 and clause 2 of the GST Act apply.
profiteroles (unfilled, supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.

Item	GST Status	Notes
propellant gas to expel food from a container	taxable	Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply because the gasses approved for use as food additives have no nutritional value.
prosciutto	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
protein shake mix	taxable	Not an ingredient for a beverage of a kind specified in Schedule 2 of the GST Act.
protein shake, ready to drink	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
protein/high protein bars	taxable	Schedule 1, item 11 applies because protein bars are considered to be food of a kind similar to muesli bars or health food bars (refer to ATO ID 2002/1046).
psyllium husks	taxable	Paragraph 38-4(1)(a) does not apply to a product differentiated as a non-food product. Psyllium husks are considered to have the character of a supplement or laxative
pudding mix (powdered)	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
puffed corn	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
puffed rice breakfast cereal	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
puffed wheat breakfast cereal	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
pulses - farm dressed	taxable	GSTB 2001/1 Pulses supplied as food for human consumption.
pulses - machine dressed and supplied as food	GST-free	GSTB 2001/1 Pulses supplied as food for human consumption.
pulses - machine dressed and supplied as stock feed	taxable	GSTB 2001/1 Pulses supplied as food for human consumption.
pumpnickel bread	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
pumpkin bread and rolls (filled)	taxable	Schedule 1, item 2 of the GST Act applies.
pumpkin bread and rolls (unfilled)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
pumpkin seeds (raw)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.

## Q

Item	GST Status	Notes
quail	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.

quesadilla dinner kit	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
quiche (perishable, shelf stable, frozen)	taxable	Schedule 1, item 1 of the GST Act applies.

## R

Item	GST Status	Notes
rabbit (whole, bone-in and boneless pieces, diced, sliced, minced/ground), supplied for human consumption - raw, fresh or frozen	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
rabbit, not supplied for human consumption (for example: pet food)	taxable	Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply to a product differentiated as a non-food product.
raising agent - food additive which, at time of importation would, if it had been a supply; have a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral); and be supplied for use solely or predominantly in the composition of food; and be essential to the composition of that food.	GST-free	Exempt food additive (import). Section 13-10 and paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(b) of the GST Regulations apply. Examples include dietary mineral compounds such as sodium bicarbonate (E500) and potassium carbonate (E501).
raising agent - food additive which, at time of supply: has a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral); and is supplied for use solely or predominantly in the composition of food; and is essential to the composition of that food.	GST-free	Exempt food additive (food manufacture). Paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(b) of the GST Regulations apply. Examples include dietary mineral compounds such as sodium bicarbonate (E500) and potassium carbonate (E501).
raising agent marketed as an ingredient for confectionery	taxable	Schedule 1, item 8 of the GST Act applies.
raising agent packaged and marketed for retail sale	GST-free	Exempt food additive (retail sale). Paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(a) of the GST Regulations apply. For example: bicarb soda
raising agent which, at time of supply or importation has no measurable nutritional value.	taxable	Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply. For example ammonium bicarbonate (E503).
raising agent which, at time of supply or importation is not considered essential to the composition of food for human consumption.	taxable	Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply. For example: raising agent intended for use in the manufacture of pet food, nutritional supplements, pharmaceuticals or other non-food application
raising agent which, at time of supply or importation is not intended for use in the composition of food for human consumption.	taxable	Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply. For example: raising agent intended for use in the manufacture of pet food, nutritional supplements, pharmaceuticals or other non-food application
raw nut mix	GST-free	Schedule 1, item 16 of the GST Act applies.
raw/unprocessed olives	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.



Item	GST Status	Notes
recipe base or mix - dry/liquid/paste (packaged and marketed for retail sale)	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
red bean cake (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 20 and clause 2 of the GST Act apply.
red bean ice-cream	taxable	Schedule 1, item 28 of the GST Act applies.
red bean mousse	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
red bean paste	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
red bean pie (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 22 and clause 2 of the GST Act apply.
red date and rock sugar nutritional supplement	taxable	Not food for human consumption. It is considered that the essential character of red date and rock sugar nutritional supplement is not that of food, but that of a supplement.
reduced fat milk (liquid, powdered, concentrated or condensed)	GST-free	Schedule 2, item 1(a) of the GST Act applies.
rehydration drink powder	taxable	Not an ingredient for a beverage of a kind specified in Schedule 2 of the GST Act.
rehydration drinks, non-carbonated containing less than 90% by volume of fruits or vegetable juice	taxable	Not a beverage of a kind specified in Schedule 2.
relish	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies.
restaurant dishes/meals	taxable	Dine-in. Exclusion at paragraph 38-3(1)(a) of the GST Act applies.
rice (arborio, basmati, short, medium or long grain, white, brown, sticky, wild) - cooked or uncooked, fresh, frozen or shelf stable, but not hot	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
rice cakes	GST-free	Schedule 1, item 32 of the GST Act does not apply. Rice cakes that are made principally from compressed cereal are considered to be different from biscuits.
rice crackers/biscuits	taxable	Schedule 1, item 32 of the GST Act applies.
rice crackers/chips (ready to eat)	taxable	Schedule 1, item 18 of the GST Act applies.
rice crackers/chips (that need to be cooked before eating)	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
rice flavouring mixes	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
rice flour/glutinous rice flour	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
rice milk (unflavoured)	GST-free	Schedule 2, item 4 of the GST Act applies.

Item	GST Status	Notes
rice milk powder	GST-free	Ingredient for a beverage for human consumption that is of a kind specified at Schedule 2, item 1(a) of the GST Act. 'Milk' includes those derived from animal and plant sources. Amended with effect from 18/06/2010.
rice paper	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
rice pilaf (takeaway)	taxable	Takeaway. Exclusion at paragraph 38-3(1)(b) of the GST Act applies.
rice pilaf meal that: directly competes with takeaways and restaurants, needs refrigeration or freezing for its storage and is marketed as a prepared meal	taxable	Schedule 1, item 4 of the GST Act applies.
rice pudding (baked, supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 20 and clause 2 of the GST Act apply.
rice pudding (rice boiled in milk or cream)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. Schedule 1, item 20 of the GST Act does not apply to a rice pudding that is boiled not baked.
rice stick (noodle)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
rice syrup	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies. Added with effect from 31 August 2011.
rice vermicelli	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
rice, hot	taxable	Dine-in or takeaway. Exclusion at paragraph 38-3(1)(a) or paragraph 38-3(1)(b) of the GST Act applies.
rice-based ice-cream	taxable	Schedule 1, item 28 of the GST Act applies.
ricotta cheese	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
risotto meal that: directly competes with takeaways and restaurants, needs refrigeration or freezing for its storage and is marketed as a prepared meal	taxable	Schedule 1, item 4 of the GST Act applies.
roasted cereal beverage powder or granules	GST-free	Schedule 2, item 8 of the GST Act applies.
roasted nuts	taxable	Schedule 1, item 16 of the GST Act applies.
rock salt	GST-free	Seasoning. Paragraph 38-4(1)(e) of the GST Act applies.
roe and products consisting principally of roe	taxable	Schedule 1, items 17 and 18 of the GST Act Apply.
rolled oats	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
rollmops	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
rosemary skewers	GST-free	Flavouring. Paragraph 38-4(1)(e) of the GST Act applies (refer to ATO ID 2004/373).

Item	GST Status	Notes
rosewater essence	GST-free	Flavouring. Paragraph 38-4(1)(e) of the GST Act applies.
roti wraps (filled)	taxable	Schedule 1, item 2 of the GST Act applies.
roti wraps (unfilled)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
roulade (without pastry)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
rugelach (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 23 and clause 2 of the GST Act apply. A rugelach is a sweet crescent shaped pastry product with cocoa and dates spread between layers of pastry similar to a tart or pastry.
rum essence	GST-free	Flavouring. Paragraph 38-4(1)(e) of the GST Act applies.
rusks for infants or invalids	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. Rusks are excluded from Schedule 1, item 32 of the GST Act by Schedule 1, clause 5 of the GST Act that states that rusks for infants or invalids are not biscuit goods.

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Item	GST Status	Notes
sago	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
salad (e.g. green, rice, pasta, coleslaw) not marketed as a prepared meal	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
salad cream	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies.
salad dressings	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies.
salad products supplied in a jar - refrigeration or freezing not required for storage	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
salami	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
salmon (whole or fillets), supplied for human consumption - raw, fresh, frozen, smoked, tinned, but not hot	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
salmon mousse	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
salmon spread	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies.
salsa	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
salt for human consumption (table, rock, iodised, sea)	GST-free	Seasoning. Paragraph 38-4(1)(e) of the GST Act applies.

Item	GST Status	Notes
sambal oelek	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies.
samosas - hot	taxable	Dine-in or takeaway. Exclusion at paragraph 38-3(1)(a) or paragraph 38-3(1)(b) of the GST Act applies.
samosas - refrigerated or frozen, but not hot	GST-free	Schedule 1, items 22, 23 and 25 do not apply because samosas are fried (not baked) savoury products that are not considered similar to pies, pasties, sausage rolls, tarts, pastries, pastizzi, calzoni or brioche (refer ATO ID 2001/173)
sandwich spreads	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies.
sandwiches (using any type of bread or roll)	taxable	Schedule 1, item 2 of the GST Act applies.
sardines	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
sarsaparilla drink	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
satay sauce	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies.
satay sauce mix	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
satay wrap kit	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
sauce mixes	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
saucers such as tomato, barbeque, tartare, apple, marinating, white	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies.
sauerkraut - not hot	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
sausage casings (natural)	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
sausage mince	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
sausage rolls (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 22 and clause 2 of the GST Act apply.
sausages	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
savalloys	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
savoirdi (lady finger cookie)	taxable	Schedule 1, item 32 of the GST Act applies.
savoury snack consisting wholly or partly of any vegetable, herb, fruit, meat, seafood or dairy product or extract that is similar to potato crisps, sticks or straws, corn crisps or chips, bacon or pork crackling or prawn chips	taxable	Schedule 1, item 18 of the GST Act applies.

Item	GST Status	Notes
savoury snack consisting wholly or partly of any vegetable, herb, fruit, meat, seafood or dairy product or extract that is similar to salted, spiced, smoked or roasted nuts or seeds	taxable	Schedule 1, item 18 of the GST Act applies.
savoury steamed buns	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. Schedule 1, item 27 of the GST Act does not apply.
savoury topped bread and rolls (filled)	taxable	Schedule 1, item 2 of the GST Act applies.
savoury topped bread and rolls (unfilled)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
scone mix	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
scones (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 26 and clause 2 of the GST Act apply.
scrolls (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 26 and clause 2 of the GST Act apply.
sea cake and sea shanties (frozen)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
seafood (whole, fillets, pieces or portions), supplied for human consumption - raw, fresh, frozen, smoked, tinned, but not hot	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
seafood mix - raw, fresh, frozen, smoked, tinned, but not hot	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
seafood platter	taxable	Schedule 1, item 5 of the GST Act applies.
seafood prepared meal that: directly competes with takeaways and restaurants, needs refrigeration or freezing for its storage and is marketed as a prepared meal	taxable	Schedule 1, item 4 of the GST Act applies. Examples include: curry and rice, mornays, seafood in sauce with pasta and/or vegetables, fresh or frozen prepared lasagne, sushi, cooked pasta dishes complete with sauce, frozen TV dinners, fresh or frozen complete meals that include meat and vegetables and low fat dietary meals. These types of meals are usually packaged in a container from which they can be eaten.
seafood sauce	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies.
seafood sticks - cooked hot takeaway	taxable	Takeaway. Exclusion at paragraph 38-3(1)(b) of the GST Act applies.
seasoning mix, paste, powder or sprinkle	GST-free	Seasoning. Paragraph 38-4(1)(e) of the GST Act applies.
seaweed - seasoned or roasted and not sold as a crispy or crunchy snack	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
seaweed sheets	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
seaweed snacks (crunchy or crispy and packaged ready to eat)	taxable	Food for human consumption that is of a kind specified in item 18 of Schedule 1 of the GST Act. The food is similar to chips covered by item 15 of Schedule 1 of the GST Act.

Item	GST Status	Notes
seed potatoes	taxable	Not food for human consumption. Paragraph 38-4(1)(a) does not apply to a product differentiated as a non-food product (refer to ATO ID 2001/271).
seedlings	taxable	Live plant. Exclusion from the meaning of food at paragraph 38-4(1)(i) of the GST Act applies.
seeds (raw)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
seeds (salted, spiced, smoked, roasted, seasoned or otherwise flavoured)	taxable	Schedule 1, item 16 of the GST Act applies.
self-saucing pudding (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 20 and clause 2 of the GST Act apply.
semolina	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
sesame rings/sticks	taxable	Schedule 2, item 32 of the GST Act applies. Sesame rings/sticks are similar to pretzels.
sesame seed bar	taxable	Schedule 1, item 8 of the GST Act applies.
sesame seed rolls	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
sesame seeds	GST-free	Garnish. Paragraph 38-4(1)(e) of the GST Act applies.
sfogliatine (venetian puff pastry cookie)	taxable	Schedule 1, item 32 of the GST Act applies.
sheep, live	taxable	Fact sheet 'GST on livestock and game sales'.
sheep's milk, processed (liquid, powdered, concentrated or condensed)	GST-free	Schedule 2, item 1(a) of the GST Act applies.
shepherd's pie (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 22 and clause 2 of the GST Act apply.
sherbet (fizzy powder sweet)	taxable	Schedule 1, item 8 of the GST Act applies.
sherbet (frozen dessert)	taxable	Schedule 1, item 29 of the GST Act applies.
sherbet powder to make an effervescent drink	taxable	Not an ingredient for a beverage of a kind specified in Schedule 2 of the GST Act.
shortbread	taxable	Schedule 1, item 32 of the GST Act applies.
shortbread mix	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
shredded chicken (tinned)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
shrimp crackers/chips (ready to eat)	taxable	Schedule 1, item 18 of the GST Act applies.
shrimp crackers/chips (that need to be cooked before eating)	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
shrimp meat chip	taxable	Schedule 1, item 18 of the GST Act applies.
shrimp sauce	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies.

Item	GST Status	Notes
shrimps, cooked cold (coated or uncoated), live, fresh, frozen, raw	GST-free	Crustacean. Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. The exclusion at paragraph 38-4(1)(g) of the GST Act does not apply.
shrimps, crumbed or battered (hot)	taxable	Dine-in or takeaway. Exclusion at paragraph 38-3(1)(a) or paragraph 38-3(1)(b) of the GST Act applies.
simmer sauce	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
sippets (croutons)	GST-free	Garnish. Paragraph 38-4(1)(e) of the GST Act applies.
skim milk (liquid, powdered, concentrated or condensed)	GST-free	Schedule 2, item 1(a) of the GST Act applies.
slices (bakery products, supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 20 and clause 2 of the GST Act apply.
slim/slimming bars	taxable	Schedule 1, item 11 of the GST Act applies (food of a kind similar to muesli bars or health food bars).
small goods (such as cold meats, frankfurts, bacon and pate)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
small goods platter	taxable	Schedule 1, item 5 of the GST Act applies.
smoked fish products (such as salmon, kippers and eels) (not hot)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
smoked mussels	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
smoked nuts	taxable	Schedule 1, item 16 of the GST Act applies.
smoked oysters	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
smoothie packs containing ingredients such as fruits, vegetables, seeds etc to be used to make smoothie beverages (fresh, frozen, tinned, packaged)	taxable	An ingredient for a beverage and the ingredient is not of a kind specified in Schedule 2 of the GST Act.
smoothie powder	taxable	An ingredient for a beverage and the ingredient is not of a kind specified in Schedule 2 of the GST Act.
snack pack (containing taxable and GST-free foods, e.g. cheese and biscuits, dip and crackers)	taxable	Combination of foods, at least one of which is taxable. Paragraph 38-3(1)(c) of the GST Act applies. Snack packs are usually supplied in a single moulded plastic container with a peel off covering that reveals separate compartments for the cheese/dip and the biscuits/crackers.
snails or escargot (not hot)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
soda water	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
soft cheese	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.

Item	GST Status	Notes
soft drinks (carbonated beverages)	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
soft serve ice-cream	taxable	Schedule 1, item 28 of the GST Act applies.
soft serve yoghurt	taxable	Schedule 1, item 28 of the GST Act applies.
sorbet	taxable	Schedule 1, item 29 of the GST Act applies.
soup (mixes, canned, dry packet, Tetra® packed)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. Soup is specifically excluded from Schedule 1, item 4 of the GST Act.
soup bones	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
soup sippets (croutons)	GST-free	Garnish. Paragraph 38-4(1)(e) of the GST Act applies.
soup stock/paste	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
sourdough bread and rolls (filled)	taxable	Schedule 1, item 2 of the GST Act applies.
sourdough bread and rolls (unfilled)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
souvlaki wrap kit	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
soy cheese	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
soy chips	taxable	Schedule 1, item 18 of the GST Act applies.
soy grits	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
soy milk (sweetened)	GST-free	Schedule 2, item 4 of the GST Act applies because the soy milk is only sweetened not flavoured (refer to ATO ID 2001/366).
soy milk (unflavoured)	GST-free	Schedule 2, item 4 of the GST Act applies.
soy milk powder	GST-free	Ingredient for a beverage for human consumption that is of a kind specified at Schedule 2, item 1(a) of the GST Act. 'Milk' includes those derived from animal and plant sources. Amended with effect from 18/06/2010.
soy sauce	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies.
soy sausages	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
soy spread (butter substitute)	GST-free	Fat/oil marketed for culinary purposes. Paragraph 38-4(1)(f) of the GST Act applies.
soya beans - farm dressed	taxable	GSTB 2001/1 Pulses supplied as food for human consumption.
soya beans - machine dressed and supplied as food	GST-free	GSTB 2001/1 Pulses supplied as food for human consumption.
soya beans - machine dressed and supplied as stock feed	taxable	GSTB 2001/1 Pulses supplied as food for human consumption.



Item	GST Status	Notes
soy-based butter	GST-free	Fat/oil marketed for culinary purposes. Paragraph 38-4(1)(f) of the GST Act applies.
soy-based cheese	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
soy-based cream cheese	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
soy-based ice-cream	taxable	Schedule 1, item 28 of the GST Act applies.
spaghetti, canned (with sauce, sausages or cheese)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
speculaas (dutch windmill cookies)	taxable	Schedule 1, item 32 of the GST Act applies. Food of a kind similar to biscuits or cookies.
spice mix, paste, powder or sprinkle	GST-free	Spice. Paragraph 38-4(1)(e) of the GST Act applies.
spice plant (still being grown in soil or hydroponic medium)	taxable	Live plant. Exclusion from the meaning of food at paragraph 38-4(1)(i) of the GST Act applies.
spiced chickpea savoury snack	taxable	Schedule 1, item 18 of the GST Act applies.
spiced nuts	taxable	Schedule 1, item 16 of the GST Act applies.
spicy bean sauce	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies.
spirulina powder	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act (refer to ATO ID 2004/677).
spirulina tablets or capsules	taxable	Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply to a product differentiated as a non-food product (refer to ATO ID 2004/677).
sponge cake (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 20 and clause 2 of the GST Act apply.
sponge cake flour	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
sponge cake mix	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
sponge flan case (unfilled)	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
sports bars	taxable	Schedule 1, item 11 of the GST Act applies. Food of a kind similar to muesli bars or health food bars (refer ATO ID 2002/1046)
sports drink powder	taxable	Not a beverage of a kind specified on Schedule 2 of the GST Act.
sports drinks - rehydration, ready-to-drink	taxable	Not a beverage of a kind specified on Schedule 2 of the GST Act.
spreads for bread (such as, jam, peanut butter)	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies.
spring roll pastry/wrappers	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.

Item	GST Status	Notes
spring rolls - hot	taxable	Dine-in or takeaway. Exclusion at paragraph 38-3(1)(a) or paragraph 38-3(1)(b) of the GST Act applies.
spring rolls - refrigerated or frozen (not hot)	GST-free	18/02/2009 Items 22, 23 and 25 do not apply because spring rolls are fried (not baked) savoury products that are not considered similar to pies, pasties, sausage rolls, tarts, pastries, pastizzi, calzoni or brioche.
sprinkles	taxable	Schedule 1, item 14 of the GST Act applies.
squid - hot, crumbed or battered	taxable	Dine-in or takeaway. Exclusion at paragraph 38-3(1)(a) or paragraph 38-3(1)(b) of the GST Act applies.
squid - raw, fresh or frozen	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
stabiliser - food additive which, at time of importation would, if it had been a supply; have a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral); and be supplied for use solely or predominantly in the composition of food; and be essential to the composition of that food.	GST-free	Exempt food additive (import). Section 13-10 and paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(b) of the GST Regulations apply. For example: carbohydrate derivatives such as carrageenan (E407), modified starches such as acid treated starch (E1401) and dextrin roasted starch (E1400) and proteases (E1101) that are enzymes (proteins) that catalyze chemical reactions.
stabiliser - food additive which, at time of supply: has a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral); and is supplied for use solely or predominantly in the composition of food; and is essential to the composition of that food.	GST-free	Exempt food additive (food manufacture). Paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(b) of the GST Regulations apply. For example: carbohydrate derivatives such as carrageenan (E407), modified starches such as acid treated starch (E1401) and dextrin roasted starch (E1400) and proteases (E1101) that are enzymes (proteins) that catalyze chemical reactions.
stabiliser marketed as an ingredient for confectionery	taxable	Schedule 1, item 8 of the GST Act applies.
stabiliser which, at time of supply or importation has no measurable nutritional value.	taxable	Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply. For example: polyvinylpyrrolidone (E1201) a polymer with no nutritional value.
stabiliser which, at time of supply or importation is not considered essential to the composition of food for human consumption.	taxable	Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply. For example: stabilisers intended for use in the manufacture of pet food, nutritional supplements, pharmaceuticals or other non-food application
stabiliser which, at time of supply or importation is not intended for use in the composition of food for human consumption.	taxable	Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply. For example: stabilisers intended for use in the manufacture of pet food, nutritional supplements, pharmaceuticals or other non-food application

Item	GST Status	Notes
steamed pudding (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 20 and clause 2 of the GST Act apply.
sticky date pudding (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 20 and clause 2 of the GST Act apply.
stimulant drink, ready-to-drink	taxable	Not a beverage of a kind specified on Schedule 2 of the GST Act.
stir through sauce	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
stir-fry paste	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
stock (liquid, powder, cubes, paste)	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
stock feed	taxable	Not food for human consumption. Paragraph 38-4(1)(a) does not apply.
strasburg	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
strawberry essence	GST-free	Flavouring. Paragraph 38-4(1)(e) of the GST Act applies.
strudel (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 23 and clause 2 of the GST Act apply.
stuffed vine leaves	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
stuffing - hot cooked	taxable	Dine-in or takeaway. Exclusion at paragraph 38-3(1)(a) or paragraph 38-3(1)(b) of the GST Act applies.
stuffing mix	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
suet mix	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
sugar	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
sugar cake decorations	taxable	Schedule 1, item 14 of the GST Act applies.
sugar candy/sugar candy substitutes	taxable	Schedule 1, item 8 of the GST Act applies.
sugar cane juice (non alcoholic and non-carbonated) containing at least 90% by volume of juice	GST-free	Schedule 2, item 12 of the GST Act applies.
sugar cane juice containing less than 90% by volume of juice	taxable	Not a beverage of a kind specified on Schedule 2 of the GST Act.
sugar flowers	taxable	Schedule 1, item 14 of the GST Act applies.
sugar marketed as an ingredient for confectionery	taxable	Schedule 1, item 8 of the GST Act applies.

Item	GST Status	Notes
sugar substitute (packaged and marketed for retail sale)	GST-free	Exempt food additive (retail sale). Paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(a) of the GST Regulations apply. Examples include: saccharin, aspartame and phenylalanine.
sugar supplied as ingredient for brewing, i.e. home or industrial brewing	taxable	Not an ingredient for a beverage of a kind specified in Schedule 2 of the GST Act.
sugar, processed and supplied as food for human consumption	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
sugar-free confectionery	taxable	Schedule 1, item 8 of the GST Act applies.
sukhiyan (Indian deep fried mung bean balls)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. Added with effect from 31 August 2011.
sundried or semi-dried tomatoes	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
sunflower seeds	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
sunflower spread	GST-free	Fat/oil marketed for culinary purposes. Paragraph 38-4(1)(f) of the GST Act applies.
sushi	taxable	Schedule 1, item 4 of the GST Act applies.
sushi mix	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
sushi seasoning	GST-free	Seasoning. Paragraph 38-4(1)(e) of the GST Act applies.
sushi wrappers	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
sweet & sour sauce	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies.
sweet chilli wrap kit	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
sweetening agent - food additive which, at time of importation would, if it had been a supply; have a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral); and be supplied for use solely or predominantly in the composition of food; and be essential to the composition of that food.	GST-free	Exempt food additive (import). Section 13-10 and paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(b) of the GST Regulations apply. Examples include hydrogenated carbohydrates such as: lactitol (E966) and xylitol (E967), sweeteners containing amino acids such as: alitame (E956) and dietary mineral compounds such as: calcium cyclamate (E952) and potassium saccharine (E954).
sweetening agent - food additive which, at time of supply: has a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral); and is supplied for use solely or predominantly in the composition of food; and is essential to the composition of that food.	GST-free	Exempt food additive (food manufacture). Paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(b) of the GST Regulations apply. Examples include hydrogenated carbohydrates such as: lactitol (E966) and xylitol (E967), sweeteners containing amino acids such as: alitame (E956) and dietary mineral compounds such as: calcium cyclamate (E952) and potassium saccharine (E954).

Item	GST Status	Notes
sweetening agent (packaged and marketed for retail sale)	GST-free	Exempt food additive (retail sale). Paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(a) of the GST Regulations apply. Examples include: saccharin, aspartame and phenylalanine.
sweetening agent marketed as an ingredient for confectionery	taxable	Schedule 1, item 8 of the GST Act applies.
sweetening agent which, at time of supply or importation has no measurable nutritional value.	taxable	Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply.
sweetening agent which, at time of supply or importation is not considered essential to the composition of food for human consumption.	taxable	Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply. For example: sweetening agents intended for use in the manufacture of pet food, alcoholic beverages, nutritional supplements, pharmaceuticals or other non-food application
sweetening agent which, at time of supply or importation is not intended for use in the composition of food for human consumption.	taxable	Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply. For example: sweetening agents intended for use in the manufacture of pet food, alcoholic beverages, nutritional supplements, pharmaceuticals or other non-food application
sweetly filled or coated buns (a glaze is not considered a sweet coating, supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 27 and clause 2 of the GST Act apply.
sweets	taxable	Schedule 1, item 8 of the GST Act applies.
syrops (such as maple syrup and ice-cream topping) for flavouring food	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies.
syrops for use to flavour beverages	taxable	Paragraph 38-3(1)(d) of the GST Act applies as the product is an ingredient for a beverage that is not of a kind specified in Schedule 2 of the GST Act. Paragraph 38-3(1)(d) of the GST Act applies even if the product has a subsidiary use as an ingredient for non-beverage food products. Determining whether a product is an ingredient for a beverage or is an ingredient for a non-beverage food product requires identifying the essential character of the product. Factors to consider include the appearance, viscosity, taste, ingredients, marketing and packaging of the product.
syrops marketed principally as an ice coffee preparation	GST-free	Paragraph 38-4(1)(d) of the GST Act applies as the product is an ingredient for a beverage. The product is of a kind specified in item 7 of Schedule 2 of the GST Act.

Item	GST Status	Notes
table salt	GST-free	Seasoning. Paragraph 38-4(1)(e) of the GST Act applies.
taco dinner kit	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
taco sauce	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies.
taco shells unfilled	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
tahini	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
tandoori wrap kit	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
tapenade	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
tapioca	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
tapioca pudding (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 20 and clause 2 of the GST Act apply.
tapioca starch	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
tarama (cod or carp roe)	taxable	Schedule 1, item 17 of the GST Act applies.
taro crackers/chips (ready to eat)	taxable	Schedule 1, item 18 of the GST Act applies.
taro crackers/chips (that need to be cooked before eating)	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
tart shells, unfilled	GST-free	Ingredients for food, paragraph 38-4(1)(b) applies.
tartare sauce	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies.
tarts (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 23 and clause 2 of the GST Act apply.
tartufo	taxable	Schedule 1, item 29 of the GST Act applies.
tea (bags, loose, instant)	GST-free	Schedule 2, item 5 of the GST Act applies.
tea tree oil for medicinal or cosmetic purposes	taxable	Not an oil marketed for culinary purposes. Paragraph 38-4(1)(f) of the GST Act does not apply.
tea, ready-to-drink	taxable	Schedule 2, clause 2 of the GST Act applies.
tea, supplied for medicinal or therapeutic purposes	taxable	Not a beverage for human consumption. Paragraph 38-4(1)(c) of the GST Act does not apply. A product marketed with a recommended dosage and/or information on its medicinal benefits is considered to have the character of a medicinal preparation.
teacake (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 20 and clause 2 of the GST Act apply.

Item	GST Status	Notes
teacakes	taxable	Schedule 1, item 32 of the GST Act applies. Food of a kind similar to biscuits.
teriyaki sauce	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies.
terrines	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
thickener - food additive which, at time of importation would, if it had been a supply; have a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral); and be supplied for use solely or predominantly in the composition of food; and be essential to the composition of that food.	GST-free	Exempt food additive (import). Section 13-10 and paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(b) of the GST Regulations apply. Most thickeners are derived from carbohydrates.
thickener - food additive which, at time of supply: has a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral); and is supplied for use solely or predominantly in the composition of food; and is essential to the composition of that food.	GST-free	Exempt food additive (food manufacture). Paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(b) of the GST Regulations apply. Most thickeners are derived from carbohydrates.
thickener (packaged and marketed for retail sale)	GST-free	Exempt food additive (retail sale). Paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(a) of the GST Regulations apply. For example: xanthan gum
thickener marketed as an ingredient for confectionery	taxable	Schedule 1, item 8 of the GST Act applies.
thickener which, at time of supply or importation has no measurable nutritional value.	taxable	Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply.
thickener which, at time of supply or importation is not considered essential to the composition of food for human consumption.	taxable	Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply. For example: thickeners intended for use in the manufacture of pet food, nutritional supplements, pharmaceuticals or other non-food application
thickener which, at time of supply or importation is not intended for use in the composition of food for human consumption.	taxable	Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply. For example: thickeners intended for use in the manufacture of pet food, nutritional supplements, pharmaceuticals or other non-food application
thickshake mix marketed for the purpose of flavouring milk	GST-free	Schedule 2, item 9 of the GST Act applies (refer to ATO ID 2002/982).
thickshakes	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
tinned fish (herrings, mackerel fillets, pilchards, salmon, sardines, tuna)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
tinned meals (casserole, chilli, curry, beef, chicken, fish, pasta)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. Schedule 1, item 4 of the GST Act does not apply to prepared products that are shelf stable.

Item	GST Status	Notes
tinned shellfish (mussels, oysters)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
toffee apples	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. Schedule 1, item 8 of the GST Act does not apply as the product consists principally of an apple rather than confectionery.
tofu	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
tofu mix	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
tomato paste	GST-free	Ingredients for food, paragraph 38-4(1)(b) applies.
tomato purée	GST-free	Ingredients for food, paragraph 38-4(1)(b) applies.
tomato sauce/ketchup	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies.
tongue	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
tonic water	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
toppings (such as maple syrup and ice-cream topping) for flavouring food	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies.
torte (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 20 and clause 2 of the GST Act apply.
tortillas (unfilled)	GST-free	Ingredients for food, paragraph 38-4(1)(b) applies.
trail bars	taxable	Schedule 1, item 11 of the GST Act applies (food of a kind similar to muesli bars or health food bars).
trail mix containing processed/treated nuts, crystallised/glaze fruit or confectionery pieces	taxable	Combination of foods, at least one of which is taxable. Paragraph 38-3(1)(c) of the GST Act applies.
trail mix containing raw nuts and/or seeds and/or dried fruits only	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
treacle	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies.
truffles (fungi)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
tuna (whole or fillets), supplied for human consumption - raw, fresh, frozen, smoked, tinned, but not hot	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
tuna spread	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies.
turkey (whole, pieces, boneless breast, leg or thigh, diced, sliced, minced/ground), supplied for human consumption - raw, fresh or frozen	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
turkey, live	taxable	Exclusion from the meaning of food at paragraph 38-4(1)(g) of the GST Act applies.



Item	GST Status	Notes
turkey, not supplied for human consumption (for example: pet food)	taxable	Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply.
Turkish bread and rolls (filled)	taxable	Schedule 1, item 2 of the GST Act applies.
Turkish bread and rolls (unfilled)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
Turkish delight	taxable	Schedule 1, item 8 of the GST Act applies.
TV dinners that: directly compete with takeaways and restaurants, need refrigeration or freezing for their storage and are marketed as a prepared meal	taxable	Schedule 1, item 4 of the GST Act applies. Examples include: curry and rice, mornays, seafood in sauce with pasta and/or vegetables, fresh or frozen prepared lasagne, sushi, cooked pasta dishes complete with sauce, frozen TV dinners, fresh or frozen complete meals that include meat and vegetables and low fat dietary meals. These types of meals are usually packaged in a container from which they can be eaten.
two-minute noodles	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.

## U

Item	GST Status	Notes
UHT/long-life milk	GST-free	Schedule 2, item 1(a) of the GST Act applies.
unfermented clarified grape juice for use in the manufacture of wine	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act. Schedule 2, item 10 of the GST Act does not apply (refer to ATO ID 2001/373).
unfermented grape juice (still containing 5-8% pulp)	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act. Schedule 2, item 10 of the GST Act does not apply (refer to ATO ID 2001/372).
unleavened bread (not crispbread)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
unprocessed cow's milk	taxable	Unprocessed cow's milk. Exclusion from the meaning of food at paragraph 38-4(1)(ga) of the GST Act applies.
unprocessed grain, cereal or sugar cane	taxable	Exclusion from the meaning of food at paragraph 38-4(1)(h) applies.
unsalted raw nuts	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
unshelled nuts (not processed)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
used cooking oil that is not marketed for culinary purposes	taxable	Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply to a product differentiated as a non-food product (refer to ATO ID 2002/878).
uzhunnu vada (Indian deep fried urad bean balls)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. Added with effect from 31 August 2011.

## V

Item	GST Status	Notes
vanilla bean paste	GST-free	Flavouring. Paragraph 38-4(1)(e) of the GST Act applies.
vanilla bean pods	GST-free	Flavouring. Paragraph 38-4(1)(e) of the GST Act applies.
vanilla essence/extract (natural or imitation)	GST-free	Flavouring. Paragraph 38-4(1)(e) of the GST Act applies.
veal (joints, steaks, ribs, diced, sliced, minced/ground), supplied for human consumption - raw, fresh or frozen	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
veal, not supplied for human consumption (for example: pet food)	taxable	Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply to a product differentiated as a non-food product.
vegeburgers (complete with bun)	taxable	Schedule 1, item 6 of the GST Act applies.
vegetable bread and rolls (filled)	taxable	Schedule 1, item 2 of the GST Act applies.
vegetable bread and rolls (unfilled)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
vegetable cheese	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
vegetable croquette (not hot)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
vegetable cutlet (battered/crumbed, deep fried vegetable patty)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
vegetable drink concentrate containing less than 90% by volume of juice	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
vegetable drink containing less than 90% by volume of juice	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
vegetable drink powder	taxable	Not an ingredient for a beverage of a kind specified in Schedule 2 of the GST Act.
vegetable flavouring sauces	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies.
vegetable juice (non alcoholic and non-carbonated) containing at least 90% by volume of juice	GST-free	Schedule 2, item 12 of the GST Act applies.
vegetable oil	GST-free	Paragraph 38-4(1)(f) applies.
vegetable patty (not hot)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
vegetable plant (still being grown in soil or hydroponic medium)	taxable	Live plant. Exclusion from the meaning of food at paragraph 38-4(1)(i) of the GST Act applies.
vegetable platter	taxable	Schedule 1, item 5 of the GST Act applies.
vegetable seedlings	taxable	Live plant. Exclusion from the meaning of food at paragraph 38-4(1)(i) of the GST Act applies.
vegetable triangles (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 25 and clause 2 of the GST Act apply.

Item	GST Status	Notes
vegetables (fresh, frozen, dried, pickled, bottled, tinned)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
vegetables, not supplied as food for human consumption (for example: stock feed or pet food)	taxable	Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply.
vegetarian meal that does not need refrigeration or freezing for its storage	GST-free	Exclusion at Item 4, Schedule 1 does not apply. Examples include: canned baby food, baked beans, spaghetti and meat substitute stews, dry packed meal kits and noodle side dishes.
vegetarian meal that requires assembling before consumption	GST-free	Exclusion at Item 4, Schedule 1 does not apply. Examples include: a curry or casserole with rice in individual packages that are heated separately and combined before consumption, meat substitute in sauce with a serving suggestion to add rice/pasta and/or vegetables before consumption, products that require the consumer to cook and add other ingredients to complete them. These types of meals are not packaged in a container from which they can be eaten and components need to be assembled on a plate prior to consumption or the product needs to be combined with other ingredients prepared by the consumer prior to consumption.
vegetarian meal that: directly competes with takeaways and restaurants, needs refrigeration or freezing for its storage and is marketed as a prepared meal	taxable	Exclusion at Item 4, Schedule 1 applies. Examples include: curry and rice, mornays, vegetables in sauce with pasta or rice, fresh or frozen prepared lasagne, sushi, cooked pasta dishes complete with sauce, frozen TV dinners, fresh or frozen complete meals that include meat substitute and vegetables and low fat dietary meals. These types of meals are usually packaged in a container from which they can be eaten.
vegetarian meat substitutes (not hot)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
vinaigrette	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies.
vine leaves	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
vinegar (balsamic, brown, cider, flavoured, malt, red wine, white wine, white, spiced)	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies.
vinegar dressing	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies.
vinegar glaze	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies.
virgin coconut oil - supplied as an ingredient for food for human consumption	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies (refer to ATO ID 2002/164).
vitamin - food additive which, at the time of supply is supplied for use solely or predominantly in the composition of food; and is essential to the composition of that food.	GST-free	Exempt food additive (food manufacture). Paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(b) of the GST Regulations apply.

Item	GST Status	Notes
vitamin - food additive which, at time of importation would, if it had been a supply, have been supplied for use solely or predominantly in the composition of food; and be essential to the composition of that food.	GST-free	Exempt food additive (import). Section 13-10 and paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(b) of the GST Regulations apply.
vitamin (capsule, caplet, tablet or tincture)	taxable	Not food for human consumption. It is considered that the essential character of vitamin capsules, caplets, tablets or tinctures is not that of food, but that of a supplement.
vitamin which, at time of supply or importation is not considered essential to the composition of food for human consumption.	taxable	Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply. For example: vitamins intended for use in the manufacture of pet food, alcoholic beverages, nutritional supplements, pharmaceuticals or other non-food application
vitamin which, at time of supply or importation is not intended for use in the composition of food for human consumption.	taxable	Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply. For example: vitamins intended for use in the manufacture of pet food, alcoholic beverages, nutritional supplements, pharmaceuticals or other non-food application
vol-au-vent (filled, supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 23 and clause 2 of the GST Act apply.
vol-au-vent case (unfilled)	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.

## W

Item	GST Status	Notes
wafer paper sheets marketed as ingredients for confectionery	taxable	Schedule 1, item 8 of the GST Act applies (refer to ATO ID 2004/442).
wafers	taxable	Schedule 1, item 32 of the GST Act applies.
waffle cones	taxable	Schedule 1, items 20 and 32 of the GST Act apply.
waffles (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 20 and clause 2 of the GST Act apply.
wasabi	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies.
wasabi peanuts	taxable	Schedule 1, item 18 of the GST Act applies.
wasabi peas	taxable	Schedule 1, item 18 of the GST Act applies.
water chestnuts	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
water crackers or biscuits	taxable	Schedule 1, item 32 of the GST Act applies.
water, demineralised (not for human consumption)	taxable	Not a beverage for human consumption. Paragraph 38-4(1)(c) of the GST Act does not apply.

Item	GST Status	Notes
water, natural non-carbonated without any additives (including spring and mineral)	GST-free	Schedule 2, item 14 of the GST Act applies.
weight-loss drink or shake	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act. Schedule 2, item 13 of the GST Act does not apply.
weisswurst	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
wheat germ	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
wheat germ oil (culinary use)	GST-free	Fat/oil marketed for culinary purposes. Paragraph 38-4(1)(f) of the GST Act applies.
wheat gluten (meat substitute)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
whey	GST-free	Schedule 2, item 1(c) of the GST Act applies.
whey - lactofermented concentrate	taxable	Not an ingredient for a beverage that is specified in Schedule 2 of the GST Act. Schedule 2, items 1(c) and 2 of the GST Act do not apply (refer to ATO ID 2002/223).
whey paste	GST-free	Schedule 2, item 1(c) of the GST Act applies.
whey powder	GST-free	Schedule 2, item 1(c) of the GST Act applies.
whey protein powder	taxable	Not an ingredient for a beverage that is specified in Schedule 2 of the GST Act. Schedule 2, items 1(c) and 9 of the GST Act do not apply (refer to ATO ID 2002/224).
wine (alcoholic and non-alcoholic, still and sparkling)	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
wine making ingredients	taxable	Not ingredients for a beverage of a kind specified in Schedule 2 of the GST Act
wine must (consisting of grape juice, pulp, skins and seeds)	taxable	Not an ingredient for a beverage that is specified in Schedule 2 of the GST Act. Schedule 2, item 10 of the GST Act does not apply (refer to ATO ID 2001/193).
wine vinegar	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies.
Worcestershire sauce	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies.

**X**

**Y**

Item	GST Status	Notes
yeast	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.

Item	GST Status	Notes
yeast and malt for brewing alcoholic beverages	taxable	Product is an ingredient for a beverage under paragraph 38-4(1)(d) of the GST Act and is not of a kind specified in Schedule 2 of the GST Act.
yeast extracts	GST-free	Flavouring. Paragraph 38-4(1)(e) of the GST Act applies.
yeast-based spread	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies.
yeast-free bread	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
yoghurt (made from any milk, plain or flavoured, regular or reduced fat)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
yoghurt drink powder	taxable	ATO ID 2003/1181 Item 9, Schedule 2 does not apply.
yoghurt starter powder	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.
Yorkshire pudding - fresh or frozen, but not hot	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
Yorkshire pudding mix	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.

## Z

Item	GST Status	Notes
zabaglione (Italian cream mousse)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. Added with effect from 31 August 2011.