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

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Status: **legally binding**

Detailed Food List

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

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[Note: *this is a consolidated version of this document. Refer to the Legal database* (ato.gov.au/law) *to check its currency and to view the details of all changes*.]

1. [Omitted.]
2. [Omitted.]

About the Detailed food list

3. The Detailed food list provides details of the goods and services tax (GST) status of major food and beverage product lines.
4. Section 38-2 of the *A New Tax System (Goods and Services Tax) Act 1999* (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 (dine-in)
- hot food for consumption away from those premises (hot takeaway)
- 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 of a kind listed in Schedule 1 of the GST Act, the food products will not be GST-free. Conversely, beverages not of a kind listed in clause 1 of Schedule 2 of the GST Act will not be GST-free.

Context

9A. Except where the item in the detailed food list indicates otherwise, the GST status of an item has been set out on the basis that:

- the requirements for the supply to be a taxable supply under paragraphs 9-5(a) to (d) of the GST Act have been satisfied
- the item meets the definition of food under the GST Act and is for human consumption when supplied[1]
- the food or beverage is not supplied as a dine-in or hot takeaway item
- if the product is imported, it will be a non-taxable importation if the GST-status for that product in the detailed food list is GST-free
- where table item 4 of Schedule 1 of the GST Act applies, the product is of sufficient quantity (150 grams or more) or is sold in a situation where the consumer could choose or measure the amount they purchase[2]
- words used in the item description that are not defined in GST law[3], are taken to have their ordinary meaning.

10. [Omitted.]

[1] Refer to Goods and Services Tax Industry Issues Food Industry Partnership *What is food? Items that are not food, include health supplements, pool salt, pet food and other items sold for use in making medicines or cosmetics*.
[2] Refer to paragraph 53 of Goods and Services Tax Determination GSTD 2025/1 *Goods and services tax: supplies of food of a kind marketed as a prepared meal*.
[3] GST law covers the GST Act and the *A New Tax System (Goods and Services Tax) Regulations 2019*.

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11. [Omitted.]

Detailed food list

12. The following tables are an alphabetical listing of the GST status of major food and beverage product lines.

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A

Detailed food list ID	Item	GST status	Notes
1	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.
861	acidity regulator – food additive that is not an ingredient for a beverage or marketed as an ingredient for confectionery and that at time of supply: (a) is packaged or marketed for retail sale; or (b) all of the following apply (i) has a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral); (ii) is supplied for use solely or predominantly in the composition of food; and (iii) is essential to the composition of that food	GST-free	Exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subsection 38-3.01(1) of the GST Regulations do not apply, as subsection 38-3.01(2) of the GST Regulations applies. Examples include dietary mineral compounds, such as calcium acetate (E263), phosphoric acid (E338) and sodium sulphate (E514).
866	acidity regulator marketed as an ingredient for confectionery	taxable	Schedule 1, item 8 of the GST Act applies.
863	acidity regulator which, at time of supply, is not packaged and marketed for retail sale and any of the following apply: (i) has no measurable nutritional value; (ii) is not supplied for use solely or predominantly in the composition of food; or (iii) is not essential to the composition of that food	taxable	Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subsection 38-3.01(1) of the GST Regulations apply, as subsection 38-3.01(2) of the GST Regulations does not apply.
867	alcohol making supplies	taxable	Not ingredients for a beverage of a kind specified in Schedule 2 of the GST Act.
2	alcoholic beverages	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
868	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.
869	alcoholic spirits	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
870	alfalfa sprouts	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.

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1847	alkaline water, where additives are added	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act. Item 14 of Schedule 2 of the GST Act does not apply because of the inclusion of additives. Examples include alkaline water where additives are added in the process to increase the pH level.
871	almond essence	GST-free	Flavouring. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
872	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.
873	amaretti (Italian almond cookie)	taxable	Schedule 1, item 32 of the GST Act applies.
874	anchovies	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
875	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.
876	aniseed essence	GST-free	Flavouring. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
877	anti-caking agent – food additive that is not an ingredient for a beverage or marketed as an ingredient for confectionery and that at time of supply: (a) is packaged or marketed for retail sale; or (b) all of the following apply (i) has a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral); (ii) is supplied for use solely or predominantly in the composition of food; and (iii) is essential to the composition of that food	GST-free	Exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subsection 38-3.01(1) of the GST Regulations do not apply, as subsection 38-3.01(2) of the GST Regulations applies. Examples include dietary mineral compounds, such as calcium silicate (E552), ferric ammonium citrate (E381) and magnesium carbonate (E504).
882	anti-caking agent marketed as an ingredient for confectionery	taxable	Schedule 1, item 8 of the GST Act applies.

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879	anti-caking agent which, at time of supply, is not packaged and marketed for retail sale and any of the following apply: (i) has no measurable nutritional value; or (ii) is not supplied for use solely or predominantly in the composition of food; or (iii) is not essential to the composition of that food	taxable	Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subsection 38-3.01(1) of the GST Regulations apply, as subsection 38-3.01(2) of the GST Regulations does not apply.
884	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 subsection 38-3.01(1) of the GST Regulations apply as subsection 38-3.01(2) of the GST Regulations does not apply. For example: anti-foaming agents intended for use in the manufacture of pet food, nutritional supplements, pharmaceuticals or other non-food application.
883	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.
885	antioxidant – food additive that is not an ingredient for a beverage or marketed as an ingredient for confectionery and that at time of supply: (a) is packaged or marketed for retail sale; or (b) all of the following apply (i) has a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral); (ii) is supplied for use solely or predominantly in the composition of food; and (iii) is essential to the composition of that food	GST-free	Exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subsection 38-3.01(1) of the GST Regulations do not apply, as subsection 38-3.01(2) of the GST Regulations applies. 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).
890	antioxidant marketed as an ingredient for confectionery	taxable	Schedule 1, item 8 of the GST Act applies.

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887	antioxidant which, at time of supply, is not packaged and marketed for retail sale and any of the following apply: (i) has no measurable nutritional value; (ii) is not supplied for use solely or predominantly in the composition of food; or (iii) is not essential to the composition of that food	taxable	Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subsection 38-3.01(1) of the GST Regulations apply, as subsection 38-3.01(2) of the GST Regulations does not apply. For example, butylated hydroxyanisole (E320) and 4-Hexylresorcinol (E586) have no measurable nutritional value
3	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.
891	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).
892	apple cider (non-alcoholic) containing food additives	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
893	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.
5	apple sauce	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
894	aromatic bitters	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
1836	arrangement of cheese, cold cuts, seafood, antipasto, fruits, vegetables or other foods where the food: • is presented on a platter or other serving ware, • is likely to be served in the same form in which it is sold, • requires little or no additional preparation, such as cooking or heating (not thawing), and • is suitable for sharing	taxable	Schedule 1, item 5 of the GST Act applies.
7	arrowroot powder	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
8	artichokes (fresh, frozen, marinated)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.

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9	artificial sweetener	GST-free	Sweetening agent. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.

B

Detailed food list ID	Item	GST status	Notes
895	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.
10	baby food (not dry food) stored in tins, jars, pouches or satchels and does not require refrigeration or freezing	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. Item 4 of Schedule 1 does not apply to food that does not require refrigeration or freezing for its storage (clause 3 of Schedule 1).
11	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.
1860	baby or toddler meal that: • needs refrigeration or freezing for its storage; and • requires limited further preparation, assembling and or cooking activity before consumption	taxable	Schedule 1, item 4 of the GST Act applies, as the product is food of a kind marketed as a prepared meal (refer GSTD 2025/1).
15	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.
16	bacon and egg pie (quiche)	taxable	Schedule 1, item 1 of the GST Act applies (Similar to quiche).
12	bacon chips (food garnish)	GST-free	Garnish. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
13	bacon crackling (savoury snack)	taxable	Schedule 1, item 15 of the GST Act applies.
14	bacon crisps (savoury snack)	taxable	Schedule 1, item 15 of the GST Act applies.
896	bacon flavoured chips (savoury snack)	taxable	Schedule 1, item 15 of the GST Act applies.
897	bagel (filled)	taxable	Schedule 1, item 2 of the GST Act applies (Similar to a sandwich).
17	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.

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899	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 savoury snacks, bread with a sweet filling or coating or biscuit goods.
898	bagel chips/crisps (fried and/or seasoned)	taxable	Schedule 1, item 18 of the GST Act applies.
901	baguettes (filled)	taxable	Schedule 1, item 2 of the GST Act applies (Similar to a sandwich).
900	baguettes (unfilled)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
20	bait (e.g. fishing)	taxable	Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply.
902	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.
21	baked beans	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1810	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.
1837	baking mixes (e.g. biscuit, cake, cookie, cupcake, fairy cake) 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 foods and taxable non-foodstuffs is packed and sold together the items are taxed individually as a mixed supply.
1838	baking mixes (e.g. biscuit, cake, cookie, cupcake, fairy cake) that contain chocolate chips within the mix (and contains no taxable food)	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply. Cooking/baking chocolate in a baking mix is not food of a kind marketed as an ingredient for confectionery. Schedule 1, item 8 of the GST Act does not apply.
1839	baking mixes (e.g. biscuit, cake, cookie, cupcake, fairy cake) 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 separately packaged goods is packed and sold together the items are taxed individually as a mixed supply. This is not a combination of foods, one of which is taxable. This is because additional ingredients, such as eggs and milk, and further steps are required (refer to Example 2 in GSTD 2024/1).

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1840	baking mixes (e.g. biscuit, cake, cookie, cupcake, fairy cake) that do not contain any taxable ingredients	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
22	baking powder	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
903	baking soda (sodium bicarbonate)	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
904	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.
905	bamboo leaves (dried, used to wrap and flavour food)	GST-free	Flavouring. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply (refer ATO ID 2004/372).
906	bamboo shoots	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
23	banana chips	taxable	Schedule 1, item 18 of the GST Act applies (refer ATO ID 2003/1142).
1825	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.
26	barbeque sauce	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
907	barley water	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
24	batter mix	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
25	bay leaves	GST-free	Seasoning. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
27	bean curd	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
908	bean sprouts	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.

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909	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.
30	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.
910	beef extract	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
28	beef goulash (canned)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
29	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).
31	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.
912	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.
33	beer (light, non-alcoholic)	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
32	beer (normal)	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
34	beer nuts	taxable	Schedule 1, item 16 of the GST Act applies.
914	belingo crackers/chips (ready to eat)	taxable	Item 18, Schedule 1 of the GST Act applies.
913	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 and none of the exclusions in section 38-3 of the GST Act apply.
69	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 subsection 38-3.01(1) of the GST Regulations do not apply as paragraph 38-3.01(2)(a) of the GST Regulations applies.

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70	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).
71	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).
1818	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.
915	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.
916	biscuit base mix (consisting principally of biscuits)	taxable	Schedule 1, item 32 of the GST Act applies.
72	biscuit crumbs	taxable	Schedule 1, item 32 of the GST Act applies.
917	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.
918	biscuit flour	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
73	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.
923	black pudding	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
924	blancmange	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
925	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.
926	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. The product is not a combination of foods under paragraph 38-3(1)(c) of the GST Act, even if the nuts are roasted as the nuts are not separately identifiable (refer GSTD 2024/1).
927	blood pudding	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.

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928	bocconcini	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
929	boerewors	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
930	bolognese pasta sauce	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
74	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.
75	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.
931	bonito flakes	GST-free	Seasoning. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
932	bouillon	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
935	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).
934	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).
933	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).
76	brains	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
77	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.
78	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).
937	brandy essence	GST-free	Flavouring. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.

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79	brandy snaps, brandy baskets	taxable	Schedule 1, item 32 of the GST Act applies.
938	bratwurst	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
107	bread and roll mixes	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
114	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.
940	bread flour	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
82	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.
84	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.
939	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.
124	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.
125	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).
126	breakfast cereal, excluding products: • consisting principally of seeds or nuts that have been processed or treated by salting, spicing, smoking or roasting, or in any other similar way (including toasting or baking), or • that are a combination of foods including one or more taxable foods	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. Schedule 1, item 19 of the GST Act applies to products consisting principally of seeds or nuts that have been processed or treated by roasting, toasting, baking. Paragraph 38-3(1)(c) of the GST Act applies to a combination of foods, at least one of which is of a kind specified in Schedule 1 of the GST Act (refer GSTD 2024/1).
127	breakfast cereal drink	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.

Detailed Food List

Status: **legally binding**

Detailed food list ID	Item	GST status	Notes
128	breakfast food, consisting principally of compressed, rolled or flattened cereal, excluding products: • consisting principally of seeds or nuts that have been processed or treated by salting, spicing, smoking or roasting, or in any other similar way (including toasting or baking), or • that are a combination of foods including one or more taxable foods	GST-free	Food for human consumption that is not 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. Schedule 1, item 19 of the GST Act applies to products consisting principally of seeds or nuts that have been processed or treated by roasting, toasting, baking. Paragraph 38-3(1)(c) of the GST Act applies to a combination of foods, at least one of which is of a kind specified in Schedule 1 of the GST Act (refer GSTD 2024/1).
129	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.
1849	breakfast products that are a combination of foods including one or more taxable foods	Taxable	Paragraph 38-3(1)(c) of the GST Act applies to a combination of foods, at least one of which is of a kind specified in Schedule 1 of the GST Act (refer GSTD 2024/1).
1841	breakfast products that consist principally of seeds or nuts that have been processed or treated by salting, spicing, smoking or roasting, or in any other similar way (including toasting or baking)	taxable	Schedule 1, item 19 of the GST Act applies.
941	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.
942	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).
943	brownie mix	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
945	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.
944	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.

Detailed Food List

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Detailed food list ID	Item	GST status	Notes
130	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.
131	buckwheat	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
946	bulking agent – food additive that is not an ingredient for a beverage or marketed as an ingredient for confectionery and that at time of supply: (a) is packaged or marketed for retail sale; or (b) all of the following apply (i) has a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral); (ii) is supplied for use solely or predominantly in the composition of food; and (iii) is essential to the composition of that food	GST-free	Exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subsection 38-3.01(1) of the GST Regulations do not apply, as subsection 38-3.01(2) of the GST Regulations applies. Examples include hydrogenated carbohydrates, such as mannitol (E421) and maltitol (E965).
951	bulking agent marketed as an ingredient for confectionery	taxable	Schedule 1, item 8 of the GST Act applies.
948	bulking agent which, at time of supply, is not packaged and marketed for retail sale and any of the following apply: (i) has no measurable nutritional value; (ii) is not supplied for use solely or predominantly in the composition of food; or (iii) is not essential to the composition of that food	taxable	Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subsection 38-3.01(1) of the GST Regulations apply, as subsection 38-3.01(2) of the GST Regulations does not apply.
952	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.
133	burgers (complete with bun) and similar hot food	taxable	Schedule 1, item 6 of the GST Act applies.
135	butter	GST-free	Fat/oil marketed for culinary purposes. Paragraph 38-4(1)(f) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.

Detailed Food List

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Detailed food list ID	Item	GST status	Notes
953	butter blend	GST-free	Fat/oil marketed for culinary purposes. Paragraph 38-4(1)(f) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
137	buttermilk (liquid, powdered, concentrated, condensed)	GST-free	Schedule 2, item 1a of the GST Act applies.

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Detailed food list ID	Item	GST status	Notes
141	cabanossi	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
954	cachous	taxable	Schedule 1, item 14 of the GST Act applies.
955	cake decorating gel	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
956	cake filling mix	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
957	cake frosting	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
142	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.
145	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.
144	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.
961	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.
146	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.
962	camp pie (tinned meat)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.

Detailed Food List

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Detailed food list ID	Item	GST status	Notes
147	candied peel	GST-free	Schedule 1, clause 4 excludes candied peel from the category of confectionery.
963	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).
964	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.
965	cannelloni (unfilled pasta tubes)	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
148	cannelloni that needs refrigeration or freezing for its storage	taxable	Schedule 1, item 4 of the GST Act applies as the product is food of a kind marketed as a prepared meal (refer GSTD 2025/1).
969	cannoli (filled)	taxable	Schedule 1, item 23 of the GST Act applies.
968	cannoli (unfilled pastry tube)	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
966	canola oil marketed for culinary purposes	GST-free	Fat/oil marketed for culinary purposes. Paragraph 38-4(1)(f) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
967	canola spread	GST-free	Fat/oil marketed for culinary purposes. Paragraph 38-4(1)(f) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
149	canvelli beans	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
970	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).
151	carbonara that needs refrigeration or freezing for its storage	taxable	Schedule 1, item 4 of the GST Act applies as the product is food of a kind marketed as a prepared meal (refer GSTD 2025/1).
971	carbonated mineral water	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
972	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.

Detailed Food List

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Detailed food list ID	Item	GST status	Notes
152	carob powder	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
973	carob powder (marketed as ingredients for confectionery)	taxable	Schedule 1, item 8 of the GST Act applies.
153	casein	GST-free	Schedule 2, item 1(b) of the GST Act applies.
154	cassata	taxable	Schedule 1, item 29 of the GST Act applies.
155	casserole mixes (dry or liquid)	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
156	caviar	taxable	Schedule 1, item 17 of the GST Act applies.
974	cereal bars	taxable	Schedule 1, item 11 of the GST Act applies (food of a kind similar to muesli bars or health food bars).
976	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.
975	cereals, unprocessed	taxable	Exclusion from the meaning of food at paragraph 38-4(1)(h) of the GST Act applies.
977	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
978	champignons	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
979	chapati	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
981	chapati wraps (filled)	taxable	Schedule 1, item 2 of the GST Act applies (Similar to a sandwich).
980	chapati wraps (unfilled)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
982	char siu sauce	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
983	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.

Detailed Food List

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Detailed food list ID	Item	GST status	Notes
163	cheese dips	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
172	cheese spread	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
173	cheese sticks	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
985	cheese stringers	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
174	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.
161	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.
984	cheese-topped bread and rolls (filled)	taxable	Schedule 1, item 2 of the GST Act applies.
160	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.
986	chevapcici	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
175	chewing gum or equivalent	taxable	Schedule 1, item 8 of the GST Act applies.
187	chicken - wraps, cooked (takeaway)	taxable	Exclusion at paragraph 38-3(1)(b) of the GST Act applies.
184	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.
176	chicken burgers (complete with bun)	taxable	Schedule 1, item 6 of the GST Act applies.
177	chicken, cooked - cold	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
180	chicken, cooked - hot takeaway (whole, pieces/strips, nuggets, wraps)	taxable	Exclusion at paragraph 38-3(1)(b) of the GST Act applies.
179	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.

Detailed Food List

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Detailed food list ID	Item	GST status	Notes
182	chicken kiev, cooked (not hot) or uncooked	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. Not food of a kind marketed as a prepared meal (refer GSTD 2025/1).
987	chicken, live	taxable	Live animal. Exclusion from the meaning of food at paragraph 38-4(1)(g) of the GST Act applies.
185	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.
183	chicken nuggets, cooked (not hot) or uncooked	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. Not food of a kind marketed as a prepared meal (refer GSTD 2025/1).
989	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.
990	chicken spread	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
190	chickpea snack food	taxable	Schedule 1, item 18 of the GST Act applies.
993	chickpeas - farm dressed	taxable	GSTB 2001/1 *Pulses supplied as food for human consumption*.
189	chickpeas - machine dressed and supplied as food	GST-free	GSTB 2001/1 *Pulses supplied as food for human consumption*.
992	chickpeas - machine dressed and supplied as stock feed	taxable	GSTB 2001/1 *Pulses supplied as food for human consumption*.
191	chicory and chicory essence	GST-free	Schedule 2, item 5 of the GST Act applies.
995	chilli bean sauce (toban djan)	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
996	chilli paste/sauce	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
994	chillies	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.

Detailed Food List

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Detailed food list ID	Item	GST status	Notes
997	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).
998	chinotto	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
999	chipolatas	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1000	chips (deep-fried potato finger, hot takeaway)	taxable	Takeaway. Exclusion at paragraph 38-3(1)(b) of the GST Act applies.
195	chips (deep-fried potato or other vegetables sold frozen)	GST-free	Food for human consumption. Paragraph 38-4(1)(a) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
194	chips (packet crisps)	taxable	Schedule 1, item 15 of the GST Act applies.
1001	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).
1002	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).
1003	chocolate cake decorations	taxable	Schedule 1, item 14 of the GST Act applies.
1005	chocolate coated coffee beans	taxable	Schedule 1, item 8 of the GST Act applies.
1006	chocolate coated fruit	taxable	Schedule 1, item 8 of the GST Act applies.
1007	chocolate coated nuts	taxable	Schedule 1, item 8 of the GST Act applies.
196	chocolate confectionery (dark, milk, white)	taxable	Schedule 1, item 8 of the GST Act applies.
198	chocolate dessert cups	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1008	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.
1011	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).

Detailed Food List

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Detailed food list ID	Item	GST status	Notes
1010	chocolate drinking preparation - dry, marketed for the purpose of flavouring milk	GST-free	Schedule 2, item 9 of the GST Act applies.
1009	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).
1012	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.
1013	chocolate essence	GST-free	Flavouring. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1014	chocolate liquor flavouring that is not: • an ingredient for a beverage; or • marketed as an ingredient for confectionery	GST-free	Flavouring. Paragraphs 38-4(1)(b) or (e) of the GST Act apply and none of the exclusions in section 38-3 of the GST Act apply.
1015	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.
1016	chocolate spread (not marketed as confectionery)	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1017	chocolate truffles	taxable	Schedule 1, item 8 of the GST Act applies.
1004	chocolate/chocolate coated biscuits	taxable	Schedule 1, item 32 of the GST Act applies.
1018	chorizo	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
199	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.
200	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.
1019	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.
201	chutney	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1020	cider	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.

Detailed Food List

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Detailed food list ID	Item	GST status	Notes
1021	cider vinegar	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
202	cinnamon	GST-free	Spice. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
203	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.
1022	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.
1023	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.
1024	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.
204	coating mixes (for meat)	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1025	cochineal (packaged and marketed for retail sale)	GST-free	Exempt food additive (retail sale). Paragraph 38-3(1)(e) of the GST Act and subsection 38-3.01(1) of the GST Regulations do not apply as paragraph 38-3.01(2)(a) of the GST Regulations applies.
205	cocktail frankfurts (cold, uncooked)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1026	cocktail onions	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1027	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.
1029	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).
1028	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).

Detailed Food List

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Detailed food list ID	Item	GST status	Notes
1829	cocoa powder, cocoa mass, cocoa butter (marketed as an ingredient for confectionery)	taxable	Schedule 1, item 8 of the GST Act applies.
206	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.
1030	coconut (whole, shredded, desiccated)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1830	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.
1031	coconut essence	GST-free	Flavouring. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1032	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).
208	coconut milk carbonated beverage	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
207	coconut milk or cream	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
209	coconut oil marketed for culinary purposes	GST-free	Fat/oil marketed for culinary purposes. Paragraph 38-4(1)(f) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1033	coconut spread	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1036	coffee bags	GST-free	Schedule 2, item 5 of the GST Act applies.
215	coffee beans (green, roasted, ground)	GST-free	Schedule 2, item 5 of the GST Act applies.
211	coffee essence	GST-free	Schedule 2, item 5 of the GST Act applies.
1034	coffee flavouring syrup	taxable	Not an ingredient for a beverage of a kind specified in Schedule 2 of the GST Act.
210	coffee (granules, powdered, freeze-dried, capsules for machine)	GST-free	Schedule 2, item 5 of the GST Act applies.
1037	coffee mixes	GST-free	Schedule 2, item 7 of the GST Act applies.
216	coffee, ready-to-drink	taxable	Schedule 2, clause 2 of the GST Act applies.

Detailed Food List

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Detailed food list ID	Item	GST status	Notes
212	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.
1035	coffee substitute	GST-free	Schedule 2, item 8 of the GST Act applies.
213	coffee whitener	taxable	Items 1, 7 and 8, Schedule 2 do not apply.
1038	cola drinks	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
1039	cola essence	GST-free	Flavouring. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1040	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. **Note:** Platters and other serving arrangements of food are taxable as they are covered by item 5 of Schedule 1.
1820	combat rations	mixed supply	A product containing a range of individual food products that remain distinct and are not supplied as a single item for consumption, is not a combination of foods, one of which is taxable. Paragraph 38-3(1)(c) of the GST Act does not apply (refer GSTD 2024/1). For more information on mixed supplies, refer GSTR 2001/8 and paragraphs 63 to 66 of GSTR 2006/9.
1041	compound chocolate (marketed as an ingredient for confectionery)	taxable	Schedule 1, item 8 of the GST Act applies.
218	compound chocolate (not marketed as an ingredient for confectionery)	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1042	compound chocolate confectionery (e.g. Easter Eggs)	taxable	Schedule 1, item 8 of the GST Act applies.
219	compound yoghurt (not marketed as an ingredient for confectionery)	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
221	compound yogurt confectionery	taxable	Schedule 1, item 8 of the GST Act applies.
220	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 and none of the exclusions in section 38-3 of the GST Act apply.
223	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.

Detailed Food List

Status: **legally binding**

Detailed food list ID	Item	GST status	Notes
224	condensed milk	GST-free	Schedule 2, item 1(a) of the GST Act applies.
1045	condiments	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
225	cones	taxable	Schedule 1, item 32 of the GST Act applies.
1047	confectioner's chocolate (marketed as an ingredient for confectionery)	taxable	Schedule 1, item 8 of the GST Act applies.
1046	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 and none of the exclusions in section 38-3 of the GST Act apply.
226	confectionery	taxable	Schedule 1, item 8 of the GST Act applies.
231	confectionery novelties	taxable	Schedule 1, item 10 of the GST Act applies.
1048	confiture	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1049	conserve	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1050	cook in sauce	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1055	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.
233	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.
234	cooking spray and oils	GST-free	Fat/oil marketed for culinary purposes. Paragraph 38-4(1)(f) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
235	cooking wine (containing salt and marketed as cooking wine)	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 apply.
1057	cooking/baking chocolate (marketed as an ingredient for confectionery)	taxable	Schedule 1, item 8 of the GST Act applies.
1056	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 and none of the exclusions in section 38-3 of the GST Act apply.
236	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.

Detailed Food List

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Detailed food list ID	Item	GST status	Notes
237	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.
1850	cordon bleu, cooked (not hot) or uncooked	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
239	corn crisps or chips	taxable	Schedule 1, item 15 of the GST Act applies.
1062	corn syrup	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1063	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.
1064	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.
1059	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.
1060	corned beef hash	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1058	cornflakes	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1061	cornflour	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1065	cottage cheese	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
240	couscous (not hot)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1067	couverture (marketed as an ingredient for confectionery)	taxable	Schedule 1, item 8 of the GST Act applies.
1066	couverture (not marketed as an ingredient for confectionery)	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
241	cows, live	taxable	Fact sheet 'GST on livestock and game sales'.

Detailed Food List

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Detailed food list ID	Item	GST status	Notes
243	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.
1068	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.
242	crab meat (not hot)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
244	crackers	taxable	Schedule 1, item 32 of the GST Act applies.
245	crackling, pork/bacon crisps or chips	taxable	Schedule 1, item 15 of the GST Act applies.
246	cranberries	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1069	cranberry sauce	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
247	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.
249	cream cheese	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1070	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 subsection 38-3.01(1) of the GST Regulations do not apply as paragraph 38-3.01(2)(a) of the GST Regulations applies. For example: bicarb soda.
1072	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.
1071	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 and none of the exclusions in section 38-3 of the GST Act apply.
256	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.
257	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.

Detailed Food List

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Detailed food list ID	Item	GST status	Notes
258	créme 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.
1073	crème caramel mix	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1074	crème fraiche	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1076	crepe mix	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1075	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.
1077	crisp broad beans	taxable	Schedule 1, item 18 of the GST Act applies.
259	crispbreads	taxable	Schedule 1, item 32 applies. Food of a kind similar to biscuits.
260	crisps and chips	taxable	Schedule 1, item 15 of the GST Act applies.
1078	crispy noodle savoury snack	taxable	Schedule 1, item 18 of the GST Act applies.
261	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.
1079	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.
1081	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.
1080	crostini (fried and/or seasoned Italian mini toasts)	taxable	Schedule 1, item 18 of the GST Act applies.
264	croutons	GST-free	Garnish. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
265	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.

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Detailed food list ID	Item	GST status	Notes
266	crumpets	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1083	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.
1082	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.
267	crystallised fruit	taxable	Schedule 1, item 12 of the GST Act applies.
268	crystallised ginger	taxable	Schedule 1, item 13 of the GST Act applies.
1084	csabai	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1085	culinary herbs - supplied for culinary purposes	GST-free	Seasoning. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply (refer to ATO ID 2001/562).
1086	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.
1812	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. If the product is food marketed as a prepared meal, refer to paragraphs 63 to 66 of GSTD 2025/1).
269	curry and rice product that: • needs refrigeration or freezing for its storage; and • requires no or limited further preparation, assembling or cooking activity before consumption	taxable	Schedule 1, item 4 of the GST Act applies as the product is food of a kind marketed as a prepared meal (refer GSTD 2025/1).
270	curry powders, pastes, sauces	GST-free	Ingredients for food. Paragraph, 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1091	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.
271	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.

Detailed Food List

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Detailed food list ID	Item	GST status	Notes
272	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.
1092	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.
1093	cuttlefish snacks	taxable	Schedule 1, item 18 of the GST Act applies.

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Detailed food list ID	Item	GST status	Notes
1095	dairy blend spread	GST-free	Fat/oil marketed for culinary purposes. Paragraph 38-4(1)(f) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
277	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.
279	damper	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
280	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.
281	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.
1098	decorator's chocolate (marketed as an ingredient for confectionery)	taxable	Schedule 1, item 8 of the GST Act applies.
1097	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 and none of the exclusions in section 38-3 of the GST Act apply.
282	demineralised water (not for human consumption)	taxable	Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply.
1099	dessert filling	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.

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Detailed food list ID	Item	GST status	Notes
283	dessert preparations (including dairy dessert)	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1100	dessert sauce	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1101	devon	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1102	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.
1103	diet bars	taxable	Schedule 1, item 11 of the GST Act applies (food of a kind similar to muesli bars or health food bars).
1104	dill cucumber	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1105	dill pickles	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1106	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.
284	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.
1863	dinner or meal kit (e.g. burrito, enchilada, fajita, quesadilla, taco) that: • does not contain any separately identifiable taxable food; and • requires more than limited further preparation, assembling or cooking activity before consumption	GST-free	Food that is not of a kind specified in Schedule 1 of the GST Act. The product is not a combination of foods under paragraph 38-3(1)(c) of the GST Act given there are no separately identifiable taxable foods (refer GSTD 2024/1). Schedule 1, item 4 of the GST Act does not apply, as the product is not food of a kind marketed as a prepared meal (refer GSTD 2025/1).

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Detailed food list ID	Item	GST status	Notes
1864	dinner or meal kit that: • contains separately packaged taxable foods within the box (e.g. nachos dinner kit containing corn chips); and • requires more than limited further preparation, assembling or cooking activity before consumption	mixed supply	Where a mix of GST-free and taxable separately packaged food is packed and sold together as a kit, the items are taxed individually as a mixed supply. This is not a combination of foods, one of which is taxable. This is because additional ingredients and further steps are required (refer to Example 2 in GSTD 2024/1). Schedule 1, item 4 of the GST Act does not apply, as the product is not food of a kind marketed as a prepared meal (refer GSTD 2025/1).
1107	dip and biscuits sold as a single item for consumption	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 (refer Example 7 of GSTD 2024/1).
1108	dipping sauce	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
286	dips	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
287	distilled water (labelled or marketed for human consumption)	GST-free	Schedule 2, item 14 of the GST Act applies.
288	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.
1109	dragees	taxable	Schedule 1, item 14 of the GST Act applies.
1110	drained fruit	taxable	Schedule 1, item 12 of the GST Act applies.
1112	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.
1111	dried bread product (fried and/or seasoned)	taxable	Schedule 1, item 18 of the GST Act applies.
1113	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.

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Detailed food list ID	Item	GST status	Notes
1865	dried or dehydrated fruit for use in flavouring or decorating beverages	taxable	Paragraph 38-3(1)(d) 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) applies even if the product has a subsidiary use as an ingredient for non-beverage food products. Determining if a product is an ingredient for a beverage requires consideration of the basic nature of the goods, including their composition and function.
1114	dried shredded pork	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
289	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).
290	drinking yoghurt	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
291	dry biscuits	taxable	Schedule 1, item 32 of the GST Act applies.
1842	dry foods for baby or infants not including rusks but including wafers, rice crackers, soft biscuits	taxable	Schedule 1, item 32 of the GST Act applies, and clause 5(b) does not apply because they are not 'rusks for infants or invalids, or goods consisting principally of those rusks'. A rusk is a very hard dry biscuit or twice baked bread often given to babies that are teething.
293	dry preparations marketed for the purpose of flavouring milk	GST-free	Schedule 2, item 9 of the GST Act applies.
1843	dry processed snack foods for infants that are similar to potato crisps, sticks or straws, corn crisps or chips (whether or not they contain vegetable or fruit)	taxable	Schedule 1, item 18 of the GST Act applies.
1115	dry-roasted seeds	taxable	Schedule 1, item 16 of the GST Act applies.
294	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.
1116	duck, live	taxable	Live animal. Exclusion from the meaning of food at paragraph 38-4(1)(g) of the GST Act applies.
1117	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.

Status: **legally binding**

Detailed food list ID	Item	GST status	Notes
1819	dukkah (dry dip or marinade)	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply. Added with effect from 31 August 2011.
1861	dumplings, including similar products such as gyoza, wonton, siu mai or shaomai, refrigerated or frozen (not hot), 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 may have application to dumplings where the product's own marketing presents it as a complete meal (refer paragraphs 63 to 66 and Example 8 of GSTD 2025/1). Schedule 1, items 22, 23 and 25 do not apply, as they are not considered to be the same kind of food as pies, pastries, sausage rolls, tarts, pastries, pastizzi, calzoni or brioche.
296	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.

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Detailed food list ID	Item	GST status	Notes
297	edible cake decorations	taxable	Schedule 1, item 14 of the GST Act applies.
1118	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).
1119	edible glitter/sparkles	taxable	Schedule 1, item 14 of the GST Act applies.
1120	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).
298	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.
1121	egg custard	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1122	egg custard mix	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.

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Detailed food list ID	Item	GST status	Notes
299	egg noodle savoury snack (crunchy and fried)	taxable	Schedule 1, item 18 of the GST Act applies.
306	egg substitutes	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
307	egg whites (fresh, frozen, powdered)	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
301	eggnogs or egg-flips	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
300	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.
308	eggs yolks (fresh, frozen, powdered)	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1822	elayappam (steamed Indian pudding/dessert)	taxable	Schedule 1, item 20 of the GST Act applies. Added with effect from 31 August 2011.
1124	emulsifier – food additive that is not an ingredient for a beverage or marketed as an ingredient for confectionery and that at time of supply: (a) is packaged or marketed for retail sale; or (b) all of the following apply (i) has a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral); (ii) is supplied for use solely or predominantly in the composition of food; and (iii) is essential to the composition of that food	GST-free	Exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subsection 38-3.01(1) of the GST Regulations do not apply, as subsection 38-3.01(2) of the GST Regulations applies.
1129	emulsifier marketed as an ingredient for confectionery	taxable	Schedule 1, item 8 of the GST Act applies.

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Detailed food list ID	Item	GST status	Notes
1126	emulsifier which, at time of supply, is not packaged and marketed for retail sale and any of the following apply: (i) has no measurable nutritional value; (ii) is not supplied for use solely or predominantly in the composition of food; or (iii) is not essential to the composition of that food	taxable	Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subsection 38-3.01(1) of the GST Regulations apply, as subsection 38-3.01(2) of the GST Regulations does not apply.
1131	energy drink powder	taxable	Not an ingredient for a beverage of a kind specified in Schedule 2 of the GST Act.
1132	energy drinks	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
309	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).
1133	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.
1138	enzyme marketed as an ingredient for confectionery	taxable	Schedule 1, item 8 of the GST Act applies.
1137	enzyme which, at time of supply, is not packaged and marketed for retail sale and any of the following apply: (i) has no measurable nutritional value; (ii) is not supplied for use solely or predominantly in the composition of food; or (iii) is not essential to the composition of that food	taxable	Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subsection 38-3.01(1) of the GST Regulations apply, as subsection 38-3.01(2) of the GST Regulations does not apply. For example, enzymes intended for use in the manufacture of pet food, alcoholic beverages, nutritional supplements, pharmaceuticals or other non-food application.
1134	enzyme – food additive that is not an ingredient for a beverage or marketed as an ingredient for confectionery and that at time of supply: (a) is packaged or marketed for retail sale; or (b) all of the following apply (i) has a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral); (ii) is supplied for use solely or predominantly in the composition of food; and (iii) is essential to the composition of that food	GST-free	Exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subsection 38-3.01(1) of the GST Regulations do not apply, as subsection 38-3.01(2) of the GST Regulations applies. Examples include a-amylase (E1100), lipases (E1104) and lysozyme (E1105).

Detailed Food List

Status: **legally binding**

Detailed food list ID	Item	GST status	Notes
310	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.
1139	essence of chicken	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply (refer to ATO ID 2002/14).
1816	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.
1140	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.
311	evaporated milk	GST-free	Schedule 2, item 1(a) of the GST Act applies.

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Detailed food list ID	Item	GST status	Notes
1142	faba beans - farm dressed	taxable	GSTB 2001/1 *Pulses supplied as food for human consumption*.
312	faba beans - machine dressed and supplied as food	GST-free	GSTB 2001/1 *Pulses supplied as food for human consumption*.
1141	faba beans - machine dressed and supplied as stock feed	taxable	GSTB 2001/1 *Pulses supplied as food for human consumption*.
1143	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.
314	falafel mix	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1149	farfel	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
313	fat marketed for culinary purposes	GST-free	Fat/oil marketed for culinary purposes. Paragraph 38-4(1)(f) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1150	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.

Detailed Food List

Status: **legally binding**

Detailed food list ID	Item	GST status	Notes
1151	fermented milk drink	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
1152	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.
1153	fibre drink or shake	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
1154	filling mix (for cakes)	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1155	fillings for bakery goods and desserts	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply (refer to ATO ID 2003/876).
1156	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.
315	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.
316	firm cheese	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1157	firming agent – food additive that is not an ingredient for a beverage or marketed as an ingredient for confectionery and that at time of supply: (a) is packaged or marketed for retail sale; or (b) all of the following apply (i) has a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral); (ii) is supplied for use solely or predominantly in the composition of food; and (iii) is essential to the composition of that food	GST-free	Exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subsection 38-3.01(1) of the GST Regulations do not apply, as subsection 38-3.01(2) of the GST Regulations applies. Examples include dietary mineral compounds, such as calcium chloride (E509) and magnesium sulphate (E518).
1162	firming agent marketed as an ingredient for confectionery	taxable	Schedule 1, item 8 of the GST Act applies.

Detailed Food List

Status: **legally binding**

Detailed food list ID	Item	GST status	Notes
1159	firming agent which, at time of supply, is not packaged and marketed for retail sale and any of the following apply: (i) has no measurable nutritional value; (ii) is not supplied for use solely or predominantly in the composition of food; or (iii) is not essential to the composition of that food	taxable	Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subsection 38-3.01(1) of the GST Regulations apply, as subsection 38-3.01(2) of the GST Regulations does not apply.
1163	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).
319	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.
327	fish and sauce with pasta product that: • needs refrigeration or freezing for its storage; and • requires no or limited further preparation, assembling or cooking activity before consumption	taxable	Schedule 1, item 4 of the GST Act applies as the product is food of a kind marketed as a prepared meal (refer GSTD 2025/1).
1164	fish burgers (complete with bun)	taxable	Schedule 1, item 6 of the GST Act applies.
318	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.
320	fish fingers (frozen)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1165	fish in sauce or marinade (refrigerated or frozen)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. Not food of a kind marketed as a prepared meal (refer GSTD 2025/1).
328	fish roe (and products consisting principally of fish roe)	taxable	Schedule 1, item 17 of the GST Act applies.
1167	fish sauce	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1168	fish spread	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
317	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).

Detailed Food List

Status: **legally binding**

Detailed food list ID	Item	GST status	Notes
1170	flapcake mix	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1169	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.
1172	flapjack mix	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1171	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.
1173	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.
1175	flavour base - dry/liquid/paste	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1180	flavour enhancer – food additive that is not an ingredient for a beverage or marketed as an ingredient for confectionery and that at time of supply: (a) is packaged or marketed for retail sale; or (b) all of the following apply (i) has a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral); (ii) is supplied for use solely or predominantly in the composition of food; and (iii) is essential to the composition of that food	GST-free	Exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subsection 38-3.01(1) of the GST Regulations do not apply, as subsection 38-3.01(2) of the GST Regulations applies. 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).
1185	flavour enhancer marketed as an ingredient for confectionery	taxable	Schedule 1, item 8 of the GST Act applies.

Detailed Food List

Status: **legally binding**

Detailed food list ID	Item	GST status	Notes
1182	flavour enhancer which, at time of supply, is not packaged and marketed for retail sale and any of the following apply: (i) has no measurable nutritional value; (ii) is not supplied for use solely or predominantly in the composition of food; or (iii) is not essential to the composition of that food	taxable	Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subsection 38-3.01(1) of the GST Regulations apply, as subsection 38-3.01(2) of the GST Regulations does not apply.
1176	flavoured cheese	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
332	flavoured iceblocks (whether or not marketed in a frozen state)	taxable	Schedule 1, item 30 of the GST Act applies.
333	flavoured milk beverages	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
1177	flavoured mineral water	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
334	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.
335	flavoured soy or rice milk beverages	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
1178	flavoured water, still or sparkling	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
1186	flour (white and wholemeal, plain or self-raising)	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1192	foaming agent marketed as an ingredient for confectionery	taxable	Schedule 1, item 8 of the GST Act applies.
1189	foaming agent which, at time of supply, is not packaged and marketed for retail sale and any of the following apply: (i) has no measurable nutritional value; (ii) is not supplied for use solely or predominantly in the composition of food; or (iii) is not essential to the composition of that food	taxable	Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subsection 38-3.01(1) of the GST Regulations apply, as subsection 38-3.01(2) of the GST Regulations does not apply.

Detailed Food List

Status: **legally binding**

Detailed food list ID	Item	GST status	Notes
1187	foaming agent – food additive that is not an ingredient for a beverage or marketed as an ingredient for confectionery and that at time of supply: (a) is packaged or marketed for retail sale; or (b) all of the following apply (i) has a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral); (ii) is supplied for use solely or predominantly in the composition of food; and (iii) is essential to the composition of that food	GST-free	Exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subsection 38-3.01(1) of the GST Regulations do not apply, as subsection 38-3.01(2) of the GST Regulations applies. For example, the fatty acid stearic acid (E570).
1194	focaccias, plain and savoury (filled)	taxable	Schedule 1, item 2 of the GST Act applies.
1193	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).
1202	food coating mix	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1204	food colouring – food additive that is not an ingredient for a beverage or marketed as an ingredient for confectionery and that at time of supply: (a) is packaged or marketed for retail sale; or (b) all of the following apply (i) has a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral); (ii) is supplied for use solely or predominantly in the composition of food; and (iii) is essential to the composition of that food	GST-free	Exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subsection 38-3.01(1) of the GST Regulations do not apply, as subsection 38-3.01(2) of the GST Regulations applies. For example: riboflavin (Vitamin B12, E101).
1209	food colouring marketed as an ingredient for confectionery	taxable	Schedule 1, item 8 of the GST Act applies.

Detailed Food List

Status: **legally binding**

Detailed food list ID	Item	GST status	Notes
1206	food colouring which, at time of supply, is not packaged and marketed for retail sale and any of the following apply: (i) has no measurable nutritional value; (ii) is not supplied for use solely or predominantly in the composition of food; or (iii) is not essential to the composition of that food	taxable	Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subsection 38-3.01(1) of the GST Regulations apply, as subsection 38-3.01(2) of the GST Regulations does not apply.
336	food consisting principally of confectionery	taxable	Schedule 1, item 8 of the GST Act applies.
1210	food past its use-by date - fit for human consumption	see Notes	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.
1211	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.
1212	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.
1213	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.
337	frankfurts (not hot)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
338	fried rice (takeaway)	taxable	Takeaway. Exclusion at paragraph 38-3(1)(b) of the GST Act applies.

Detailed Food List

Status: **legally binding**

Detailed food list ID	Item	GST status	Notes
1214	fried rice that needs refrigeration or freezing for its storage	taxable	Schedule 1, item 4 of the GST Act applies as the product is food of a kind marketed as a prepared meal (refer GSTD 2025/1).
1215	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.
339	frittata	taxable	Schedule 1, item 1 of the GST Act applies (Similar to quiche).
1216	fritz	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
340	frogs legs (not hot)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1217	frosting	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
341	frozen confectionery	taxable	Schedule 1, item 29 of the GST Act applies.
342	frozen fruit products (but not frozen whole fruit)	taxable	Schedule 1, item 29 of the GST Act applies.
344	frozen pastry	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
345	frozen pizza	taxable	Schedule 1, item 3 of the GST Act applies.
347	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.
348	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.
349	frozen yoghurt	taxable	Schedule 1, item 29 of the GST Act applies.
356	fruit (fresh, dried, canned, packaged) which is not an ingredient for a beverage	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1220	fruit and nut bar	taxable	Schedule 1, item 8 of the GST Act applies.
368	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.
369	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 (refer GSTD 2024/1).

Detailed Food List

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Detailed food list ID	Item	GST status	Notes
1218	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.
1219	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.
370	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.
1221	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.
351	fruit cheese	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1831	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.
353	fruit custard	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1234	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.
1243	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.
1242	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.
1245	fruit drink powder	taxable	Not an ingredient for a beverage of a kind specified in Schedule 2 of the GST Act.
355	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.
1239	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.
1222	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).

Detailed Food List

Status: **legally binding**

Detailed food list ID	Item	GST status	Notes
1223	fruit in jelly	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1240	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).
1241	fruit jubes	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
1244	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.
360	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.
361	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.
1224	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.
371	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.
1225	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.
362	fruit mince	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
363	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.
1226	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.
1227	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).
1228	fruit preserves	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1229	fruit puree	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.

Detailed Food List

Status: **legally binding**

Detailed food list ID	Item	GST status	Notes
1230	fruit sauce	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
366	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.
1233	fruit spread	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1235	fruit tea (bags, loose, instant)	GST-free	Schedule 2, item 5 of the GST Act applies.
1236	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.
1237	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.
1238	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).
1246	fudge	taxable	Schedule 1, item 8 of the GST Act applies.
1247	fudge mix	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1248	furikake seasoning	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.

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Detailed food list ID	Item	GST status	Notes
1249	game (live animals or birds)	taxable	Fact sheet 'GST on livestock and games sales'.
372	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.

Detailed Food List

Status: **legally binding**

Detailed food list ID	Item	GST status	Notes
1250	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.
1251	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.
1252	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.
373	garlic	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
374	garlic bread (not hot)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
375	garlic butter	GST-free	Fat/oil marketed for culinary purposes. Paragraph 38-4(1)(f) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
377	gelato and similar frozen confectionery	taxable	Schedule 1, item 29 of the GST Act applies.
1258	gelling agent marketed as an ingredient for confectionery	taxable	Schedule 1, item 8 of the GST Act applies.
1255	gelling agent which, at time of supply, is not packaged and marketed for retail sale and any of the following apply: (i) has no measurable nutritional value; (ii) is not supplied for use solely or predominantly in the composition of food; or (iii) is not essential to the composition of that food	taxable	Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subsection 38-3.01(1) of the GST Regulations apply, as subsection 38-3.01(2) of the GST Regulations does not apply.

Detailed Food List

Status: **legally binding**

Detailed food list ID	Item	GST status	Notes
1253	gelling agent (including gelatine) – food additive that is not an ingredient for a beverage or marketed as an ingredient for confectionery and that at time of supply: (a) is packaged or marketed for retail sale; or (b) all of the following apply (i) has a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral); (ii) is supplied for use solely or predominantly in the composition of food; and (iii) is essential to the composition of that food	GST-free	Exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subsection 38-3.01(1) of the GST Regulations do not apply, as subsection 38-3.01(2) of the GST Regulations applies. For example, dietary mineral salt potassium chloride (E508).
1259	ghee	GST-free	Fat/oil marketed for culinary purposes. Paragraph 38-4(1)(f) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1260	gherkins	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1262	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.
1261	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.
1263	ginger (fresh/minced)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1264	ginger ale	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
1265	ginger beer	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
1266	ginger beer - home brew concentrate	taxable	Not an ingredient for a beverage of a kind specified in Schedule 2 of the GST Act.
379	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.

Detailed Food List

Status: **legally binding**

Detailed food list ID	Item	GST status	Notes
1267	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.
1268	ginseng tea (bags, loose, instant)	GST-free	Schedule 2, item 5 of the GST Act applies.
1269	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.
1270	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.
1271	glace fruit	taxable	Schedule 1, item 12 of the GST Act applies.
1277	glazing agent marketed as an ingredient for confectionery	taxable	Schedule 1, item 8 of the GST Act applies.
1274	glazing agent which, at time of supply, is not packaged and marketed for retail sale and any of the following apply: (i) has no measurable nutritional value; (ii) is not supplied for use solely or predominantly in the composition of food; or (iii) is not essential to the composition of that food	taxable	Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subsection 38-3.01(1) of the GST Regulations apply, as subsection 38-3.01(2) of the GST Regulations does not apply. For example, petrolatum (E905b).
1272	glazing agent – food additive that is not an ingredient for a beverage or marketed as an ingredient for confectionery and that at time of supply: (a) is packaged or marketed for retail sale; or (b) all of the following apply (i) has a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral); (ii) is supplied for use solely or predominantly in the composition of food; and (iii) is essential to the composition of that food	GST-free	Exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subsection 38-3.01(1) of the GST Regulations do not apply, as subsection 38-3.01(2) of the GST Regulations applies. Examples include beeswax (E901) and carnauba wax (E903) that are comprised of fatty acids.

Detailed Food List

Status: **legally binding**

Detailed food list ID	Item	GST status	Notes
1281	glucose marketed as an ingredient for confectionery	taxable	Schedule 1, item 8 of the GST Act applies.
1278	glucose powder (dextrose monohydrate)	GST-free	Sweetening agent. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply (refer to ATO ID 2002/130).
1280	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.
1279	glucose syrup/liquid glucose	GST-free	Sweetening agent. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
381	gluten-free bread	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
380	glutinous rice balls	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1286	glycerin (glycerine, glycerol) marketed as an ingredient for confectionery	taxable	Schedule 1, item 8 of the GST Act applies.
1285	glycerin (glycerine, glycerol) which, at time of supply, is not packaged and marketed for retail sale and any of the following apply: (i) has no measurable nutritional value; (ii) is not supplied for use solely or predominantly in the composition of food; or (iii) is not essential to the composition of that food	taxable	Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subsection 38-3.01(1) of the GST Regulations apply, as subsection 38-3.01(2) of the GST Regulations does not apply. For example, glycerin intended for use in the manufacture of pet food, nutritional supplements, pharmaceuticals or other non-food application.
1282	glycerin (glycerine, glycerol) – food additive that is not an ingredient for a beverage or marketed as an ingredient for confectionery and that at time of supply: (a) is packaged or marketed for retail sale; or (b) all of the following apply (i) has a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral); (ii) is supplied for use solely or predominantly in the composition of food; and (iii) is essential to the composition of that food	GST-free	Exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subsection 38-3.01(1) of the GST Regulations do not apply, as subsection 38-3.01(2) of the GST Regulations applies.

Detailed Food List

Status: **legally binding**

Detailed food list ID	Item	GST status	Notes
382	goat's milk, processed (liquid, powdered, concentrated or condensed	GST-free	Schedule 2, item 1(a) of the GST Act applies.
383	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.
1287	golden syrup	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1289	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.
1288	goose, live	taxable	Live animal. Exclusion from the meaning of food at paragraph 38-4(1)(g) of the GST Act applies.
385	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.
911	goulash that needs refrigeration or freezing for its storage	taxable	Schedule 1, item 4 of the GST Act applies as the product is food of a kind marketed as a prepared meal (refer GSTD 2025/1).
387	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.
386	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.
1290	grains, unprocessed	taxable	Unprocessed grain. Exclusion from the meaning of food at paragraph 38-4(1)(h) of the GST Act applies.
1291	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).
388	grapes (wine and table)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
390	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.
389	gravy mix	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.

Detailed Food List

Status: **legally binding**

Detailed food list ID	Item	GST status	Notes
1292	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.
391	green barley powder	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
392	green coffee beans	GST-free	Schedule 2, item 5 of the GST Act applies.
1293	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.
393	green tea (bags, loose)	GST-free	Schedule 2, item 5 of the GST Act applies.
1295	griddlecake mix	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1294	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.
1296	grissini (bread sticks)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.

H

Detailed food list ID	Item	GST status	Notes
394	haggis (not hot)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
395	halva (halawa, haleweh, helwa, halvah, halava, helava, helva, halwa, aluva)	taxable	Schedule 1, item 8 of the GST Act applies.
396	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.
1298	ham spread	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1297	hamburger buns (filled)	taxable	Schedule 1, item 6 of the GST Act applies.
397	hamburger buns (unfilled)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
399	hamburgers (complete with bun)	taxable	Schedule 1, item 6 of the GST Act applies.

Detailed Food List

Status: **legally binding**

Detailed food list ID	Item	GST status	Notes
1299	hampers	mixed supply	A product containing a range of individual food products that remain distinct is not a combination of foods, one of which is taxable. Paragraph 38-3(1)(c) of the GST Act does not apply (refer GSTD 2024/1). For more information on mixed supplies, refer GSTR 2001/8 and paragraphs 63 to 66 in GSTR 2006/9.
1300	hazelnut spread	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
401	health/health food bars	taxable	Schedule 1, item 11 of the GST Act applies.
402	herb (fresh, mix, paste, powder, sprinkle)	GST-free	Seasoning. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1306	herb bread and rolls (filled)	taxable	Schedule 1, item 2 of the GST Act applies.
1305	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.
1308	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).
1307	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.
1301	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.
1302	herbal tea (bags, loose, instant)	GST-free	Schedule 2, item 5 of the GST Act applies.
1303	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.
1304	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.

Detailed Food List

Status: **legally binding**

Detailed food list ID	Item	GST status	Notes
1815	herbs for preparing tonic soups	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply. Added with effect from 31 August 2011.
403	herrings (not hot)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1309	hoisin sauce	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1310	home brew concentrate	taxable	Not ingredients for a beverage of a kind specified in Schedule 2 of the GST Act.
1311	home brewing ingredients	taxable	Not ingredients for a beverage of a kind specified in Schedule 2 of the GST Act.
405	honey	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1314	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.
1312	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.
1313	honeycomb	taxable	Schedule 1, item 8 of the GST Act applies.
406	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.
1318	hot (spicy) green pea snack	taxable	Schedule 1, item 18 of the GST Act applies.
1315	hot cake mix	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
407	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.

Detailed Food List

Status: **legally binding**

Detailed food list ID	Item	GST status	Notes
1316	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).
408	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.
1317	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.
409	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.
410	hot dog (complete with roll)	taxable	Schedule 1, item 7 of the GST Act applies.
411	hot food supplied for consumption away from the premises	taxable	Takeaway. Exclusion at paragraph 38-3(1)(b) of the GST Act applies.
1319	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.
1320	humectant – food additive that is not an ingredient for a beverage or marketed as an ingredient for confectionery and that at time of supply: (a) is packaged or marketed for retail sale; or (b) all of the following apply (i) has a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral); (ii) is supplied for use solely or predominantly in the composition of food; and (iii) is essential to the composition of that food	GST-free	Exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subsection 38-3.01(1) of the GST Regulations do not apply, as subsection 38-3.01(2) of the GST Regulations applies. Examples include the hydrogenated carbohydrates glycerol (E422) and isomalt (E953).
1325	humectant marketed as an ingredient for confectionery	taxable	Schedule 1, item 8 of the GST Act applies.

Detailed Food List

Status: **legally binding**

Detailed food list ID	Item	GST status	Notes
1322	humectant which, at time of supply, is not packaged and marketed for retail sale and any of the following apply: (i) has no measurable nutritional value; (ii) is not supplied for use solely or predominantly in the composition of food; or (iii) is not essential to the composition of that food	taxable	Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subsection 38-3.01(1) of the GST Regulations apply, as subsection 38-3.01(2) of the GST Regulations does not apply.
1326	hundreds and thousands	taxable	Schedule 1, item 14 of the GST Act applies.

I

Detailed food list ID	Item	GST status	Notes
412	ice (packaged and bulk)	taxable	Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply.
423	ice confectionery	taxable	Schedule 1, item 29 of the GST Act applies.
417	ice-cream (regular, low-fat)	taxable	Schedule 1, item 28 of the GST Act applies.
416	ice-cream cakes	taxable	Schedule 1, item 28 of the GST Act applies.
413	ice-cream cones	taxable	Schedule 1, item 32 of the GST Act applies.
1327	ice-cream mix	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply (refer to ATO ID 2002/981).
419	ice-cream substitutes	taxable	Schedule 1, item 28 of the GST Act applies.
418	ice-creams	taxable	Schedule 1, item 28 of the GST Act applies.
1328	iced coffee mix	GST-free	Schedule 2, item 7 of the GST Act applies.
1329	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.
1330	iced tea mix	GST-free	Schedule 2, item 7 of the GST Act applies.
1331	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.
1333	icing (prepared)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1332	icing cake decorations	taxable	Schedule 1, item 14 of the GST Act applies.

Detailed Food List

Status: **legally binding**

Detailed food list ID	Item	GST status	Notes
424	icing powder/sugar	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1334	icy poles	taxable	Schedule 1, item 30 of the GST Act applies.
1335	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.
1336	infant food stored in tins, jars, pouches or satchels and does not require refrigeration or freezing	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. Item 4 of Schedule 1 does not apply to food that does not require refrigeration or freezing for its storage (clause 3 of Schedule 1).
1337	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.
426	ingredients marketed as ingredients for confectionery	taxable	Schedule 1, item 8 of the GST Act applies.
1338	instant coffee (powdered, freeze dried, granulated)	GST-free	Schedule 2, item 5 of the GST Act applies.
1339	instant coffee substitute	GST-free	Schedule 2, item 8 of the GST Act applies.
1340	instant tea	GST-free	Schedule 2, item 5 of the GST Act applies.
1341	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.
427	iodised salt	GST-free	Seasoning. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
428	Irish stews (canned)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1342	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.
1343	Italian bread and rolls such as ciabatte loaves and rolls and focaccias (filled)	taxable	Schedule 1, item 2 of the GST Act applies.
1345	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).

Detailed Food List

Status: **legally binding**

Detailed food list ID	Item	GST status	Notes
1344	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

Detailed food list ID	Item	GST status	Notes
1346	jackfruit chips	taxable	Schedule 1, item 18 of the GST Act applies.
429	jam	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1347	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.
1350	jelly (jam)	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1348	jelly babies	taxable	Schedule 1, item 8 of the GST Act applies.
1349	jelly beans	taxable	Schedule 1, item 8 of the GST Act applies.
430	jelly crystals or powder	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
431	jelly, ready to eat (excluding jelly that is for adding to beverages such as milk tea, fruit tea, bubble tea)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
432	jerky, beef	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1351	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.
1352	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.

Status: **legally binding**

Detailed food list ID	Item	GST status	Notes
1355	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.
1353	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.
1354	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

Detailed food list ID	Item	GST status	Notes
1356	kabana	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1357	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.
433	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.
434	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.
1358	kassler	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
435	kava	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
436	kebabs (any meat or seafood), hot cooked takeaway	taxable	Takeaway. Exclusion at paragraph 38-3(1)(b) of the GST Act applies.
1359	ketjap manis (also kecap manis)	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1360	kidney, not supplied for human consumption (e.g. pet food)	taxable	Not food for human consumption. Paragraph 38-4(1)(a) does not apply.
438	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.
439	kippers	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.

Detailed Food List

Status: **legally binding**

Detailed food list ID	Item	GST status	Notes
1361	krakowurst	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1362	kransky	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1821	kumbilappam (steamed Indian pudding/dessert)	taxable	Schedule 1, item 20 of the GST Act applies. Added with effect from 31 August 2011.

L

Detailed food list ID	Item	GST status	Notes
440	lactose	GST-free	Schedule 2, item 3 of the GST Act applies.
1363	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).
1823	laddu (Indian confectionery)	taxable	Schedule 1, item 8 of the GST Act applies. Added with effect from 31 August 2011.
1364	laksa paste	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
441	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.
1365	lamb, not supplied for human consumption (for example: pet food)	taxable	Not food for human consumption. Paragraph 38-4(1)(a) does not apply.
1367	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.
1366	lamington mix	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
442	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.
443	lasagne that needs refrigeration or freezing for its storage	taxable	Schedule 1, item 4 of the GST Act applies as the product is food of a kind marketed as a prepared meal (refer GSTD 2025/1).
1368	lasagne sheets	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1370	lavash flatbread (filled)	taxable	Schedule 1, item 2 of the GST Act applies.

Detailed Food List

Status: **legally binding**

Detailed food list ID	Item	GST status	Notes
1369	lavash flatbread (unfilled)	GST-free	Not food of a kind specified in Schedule 1 of the GST Act.
1371	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.
1372	lavender oil marketed for culinary purposes	GST-free	Fat/oil marketed for culinary purposes. Paragraph 38-4(1)(f) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
444	lavoche (crispbread)	taxable	Schedule 1, item 32 of the GST Act applies.
445	laxatives	taxable	Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply.
1374	lebanese bread and rolls (filled)	taxable	Schedule 1, item 2 of the GST Act applies.
1373	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.
1381	lecithin (E322 antioxidant, emulsifier) marketed as an ingredient for confectionery	taxable	Schedule 1, item 8 of the GST Act applies.
1380	lecithin (E322 antioxidant, emulsifier) which, at time of supply, is not packaged and marketed for retail sale and any of the following apply: (i) has no measurable nutritional value; (ii) is not supplied for use solely or predominantly in the composition of food; or (iii) is not essential to the composition of that food	taxable	Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subsection 38-3.01(1) of the GST Regulations apply, as subsection 38-3.01(2) of the GST Regulations does not apply. For example, lecithin intended for use in the manufacture of pet food, alcoholic beverages, nutritional supplements, pharmaceuticals or other non-food application.

Detailed Food List

Status: **legally binding**

Detailed food list ID	Item	GST status	Notes
1377	lecithin (E322 antioxidant, emulsifier) – food additive that is not an ingredient for a beverage or marketed as an ingredient for confectionery and that at time of supply: (a) is packaged or marketed for retail sale; or (b) all of the following apply (i) has a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral); (ii) is supplied for use solely or predominantly in the composition of food; and (iii) is essential to the composition of that food	GST-free	Exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subsection 38-3.01(1) of the GST Regulations do not apply, as subsection 38-3.01(2) of the GST Regulations applies.
1375	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).
1376	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).
1383	lemon butter/curd/spread	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1384	lemon essence	GST-free	Flavouring. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1385	lemon lime & bitters drink	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
1386	lemon sauce	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1382	lemonade	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
1388	lentils – farm dressed	taxable	GSTB 2001/1 *Pulses supplied as food for human consumption*.
446	lentils – machine dressed and supplied as food	GST-free	GSTB 2001/1 *Pulses supplied as food for human consumption*.
1387	lentils – machine dressed and supplied as stock feed	taxable	GSTB 2001/1 *Pulses supplied as food for human consumption*.

Detailed Food List

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Detailed food list ID	Item	GST status	Notes
1389	lime essence	GST-free	Flavouring. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
447	linseed oil (for culinary use)	GST-free	Fat/oil marketed for culinary purposes. Paragraph 38-4(1)(f) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1390	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.
1391	liqueur flavouring that is not: • an ingredient for a beverage; or • marketed as an ingredient for confectionery	GST-free	Flavouring. Paragraphs 38-4(1)(b) or (e) of the GST Act apply and none of the exclusions in section 38-3 of the GST Act apply.
1392	liqueurs	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
1393	liquid breakfast cereal	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act (refer to ATO ID 2001/209).
448	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.
1395	live fish	taxable	Live animal. Exclusion from the meaning of food at paragraph 38-4(1)(g) of the GST Act applies.
1397	liver paste	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1396	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.
449	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.
450	liverwurst (not hot)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1394	livestock	taxable	Fact sheet 'GST on livestock and game sales'.
1398	living food plant	taxable	Live plant. Exclusion from the meaning of food at paragraph 38-4(1)(i) of the GST Act applies.

Detailed Food List

Status: **legally binding**

Detailed food list ID	Item	GST status	Notes
1399	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.
451	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.
452	lollies	taxable	Schedule 1, item 8 of the GST Act applies.
1401	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).
1400	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).
453	luncheon meat/sausage	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.

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Detailed food list ID	Item	GST status	Notes
454	macaroni and cheese (dry packet mix)	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1403	macaroon	taxable	Schedule 1, item 20 of the GST Act applies.
455	mackerel	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1404	maize starch	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
456	malt	GST-free	Schedule 2, item 5 of the GST Act applies.
1405	malt balls	taxable	Schedule 1, item 8 of the GST Act applies.
1406	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.
457	malt extract (if marketed principally for drinking purposes)	GST-free	Schedule 2, item 6 of the GST Act applies.
1408	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 and none of the exclusions in section 38-3 of the GST Act apply.

Detailed Food List

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Detailed food list ID	Item	GST status	Notes
1410	malt extract marketed as an ingredient for confectionery	taxable	Schedule 1, item 8 of the GST Act applies.
1407	malt extract marketed principally for drinking purposes	GST-free	Schedule 2, item 6 of the GST Act applies.
1409	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.
1411	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).
458	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).
1413	malted milk powder marketed as an ingredient for confectionery	taxable	Schedule 1, item 8 of the GST Act applies.
1412	malted milk powder marketed for the purpose of flavouring milk	GST-free	Schedule 2, item 9 of the GST Act applies.
1414	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).
1415	maple/maple flavoured syrup	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
459	margarine	GST-free	Fat/oil marketed for culinary purposes. Paragraph 38-4(1)(f) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
460	marinade/marinating sauce	GST-free	Flavouring. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1416	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.
461	marmalade	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1418	marshmallows	taxable	Schedule 1, item 8 of the GST Act applies.
462	marzipan (not confectionery)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.

Detailed Food List

Status: **legally binding**

Detailed food list ID	Item	GST status	Notes
1417	mascarpone	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1419	matzo ball mix	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1420	matzos (matzoh, matza, matzah, matsah, matze)	taxable	Schedule 1, item 32 of the GST Act applies. Matzo is a cracker-like flatbread.
463	mayonnaise	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1421	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).
469	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.
1422	meat cure	GST-free	Exempt food additive (food manufacture). Paragraph 38-3(1)(e) of the GST Act and subsection 38-3.01(1) of the GST Regulations do not apply as paragraph 38-3.01(2)(b) of the GST Regulations applies to meat cure used as a preservative for meat (refer to ATO ID 2004/444).
1424	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.
1423	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.
483	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.
1426	meat substitute burger (complete with bun)	taxable	Schedule 1, item 6 of the GST Act applies.
479	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.
484	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.

Detailed Food List

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Detailed food list ID	Item	GST status	Notes
1427	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).
1429	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.
1428	melba toasts (fried and/or seasoned)	taxable	Schedule 1, item 18 of the GST Act applies.
486	meringue cases (unfilled)	taxable	Schedule 1, item 21 of the GST Act applies.
1430	meringue mix (dry ingredients)	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
485	meringues	taxable	Schedule 1, item 21 of the GST Act applies.
1431	milk flavouring (dry preparations marketed for this purpose)	GST-free	Schedule 2, item 9 of the GST Act applies.
1432	milk flavouring straws	GST-free	Schedule 2, item 9 of the GST Act applies.
1433	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.
1434	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 subsection 38-3.01(1) of the GST Regulations do not apply as paragraph 38-3.01(2)(b) of the GST Regulations applies. The dietary minerals are: calcium, chloride, chromium, cobalt, copper, iodine, iron, magnesium, manganese, molybdenum, nickel, phosphorus, potassium, selenium, sodium, sulphur and zinc.

Detailed Food List

Status: **legally binding**

Detailed food list ID	Item	GST status	Notes
1437	mineral which, at time of supply, is not packaged and marketed for retail sale and any of the following apply: (i) has no measurable nutritional value; (ii) is not supplied for use solely or predominantly in the composition of food; or (iii) is not essential to the composition of that food	taxable	Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subsection 38-3.01(1) of the GST Regulations apply, as subsection 38-3.01(2) of the GST Regulations does 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.
504	mineral water (natural, non-carbonated and without any other additives)	GST-free	Schedule 2, item 14 of the GST Act applies.
505	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.
1438	mint jelly/sauce	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1439	mirrin	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
506	miso paste	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1440	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.
1441	mixed dried fruit with glace cherries	taxable	Combination of foods, at least one of which (the glace cherries) is of a kind specified in Schedule 1 of the GST Act. Paragraph 38-3(1)(c) of the GST Act applies (refer GSTD 2024/1).
507	mixed herbs (culinary use)	GST-free	Seasoning. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1442	mixed nuts (raw)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
508	mixed nuts (salted, spiced, smoked or roasted)	taxable	Schedule 1, item 16 of the GST Act applies.
1443	molasses	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.

Detailed Food List

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Detailed food list ID	Item	GST status	Notes
1445	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.
1444	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.
512	mornay that needs refrigeration or freezing for its storage	taxable	Schedule 1, item 4 of the GST Act applies as the product is food of a kind marketed as a prepared meal (refer GSTD 2025/1).
1447	mountain bread (filled)	taxable	Schedule 1, item 2 of the GST Act applies.
1446	mountain bread (unfilled)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
513	mousse and instant desserts	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
515	muesli bars and similar foods	taxable	Schedule 1, item 11 of the GST Act applies.
516	muffin mixes	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
518	muffins (bread type)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
517	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.
1449	mung beans – farm dressed	taxable	GSTB 2001/1 *Pulses supplied as food for human consumption*.
519	mung beans – machine dressed and supplied as food	GST-free	GSTB 2001/1 *Pulses supplied as food for human consumption*.
1448	mung beans – machine dressed and supplied as stock feed	taxable	GSTB 2001/1 *Pulses supplied as food for human consumption*.
1450	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.
520	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.
521	mustard	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.

Detailed Food List

Status: **legally binding**

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Detailed food list ID	Item	GST status	Notes
1452	naan bread (filled)	taxable	Schedule 1, item 2 of the GST Act applies.
1451	naan bread (unfilled)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
522	nacho topping	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1454	nasi goreng mix	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1455	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).
523	neufchatel cheese	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
524	nibble mix (containing salted, spiced, smoked, roasted nuts or crackers)	taxable	Schedule 1, item 16 of the GST Act applies.
526	non-alcoholic carbonated beverages consisting of 100% pure fruit/vegetable juice	GST-free	Schedule 2, item 11 of the GST Act applies.
525	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.
527	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.
528	non-carbonated natural water without any additives	GST-free	Schedule 2, item 14 of the GST Act applies.
1456	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.
1457	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).

Detailed Food List

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Detailed food list ID	Item	GST status	Notes
1458	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.
1459	nonpareils	taxable	Schedule 1, item 14 of the GST Act applies.
1463	noodles and sauce product that does not need refrigeration or freezing for its storage	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. Item 4 of Schedule 1 does not apply to food that does not require refrigeration or freezing for its storage (clause 3 of Schedule 1).
1460	noodle flour	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
532	noodle kit (dry, unassembled)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1462	noodle sauce	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1461	noodles (e.g. egg and Hokkien noodles) without other ingredients. Can be fresh, frozen or dried, but not hot. Does not apply to crispy noodle snacks	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. Not food of a kind: • marketed as a prepared meal (refer GSTD 2025/1), or • covered by item 18 of Schedule 1.
534	noodles with sauce product that: • needs refrigeration or freezing for its storage; and • requires no or limited further preparation, assembling or cooking activity before consumption	taxable	Schedule 1, item 4 of the GST Act applies as the product is food of a kind marketed as a prepared meal (refer GSTD 2025/1).
1464	nori rolls	taxable	Schedule 1, item 4 of the GST Act applies.
1465	nori seasoning	GST-free	Seasoning. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1466	nori wrappers	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1467	nougat/nougat bars	taxable	Schedule 1, item 8 of the GST Act applies.

Detailed Food List

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Detailed food list ID	Item	GST status	Notes
1468	nut bars	taxable	Schedule 1, item 11 of the GST Act applies (food of a kind similar to muesli bars or health food bars).
535	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.
1469	nut praline (confection made from nuts and sugar syrup)	taxable	Schedule 1, item 8 of the GST Act applies.
1470	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.
536	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.
537	nuts (salted, spiced, smoked, roasted, seasoned or otherwise flavoured)	taxable	Schedule 1, item 16 of the GST Act applies.

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Detailed food list ID	Item	GST status	Notes
1472	oat flakes	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
546	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.
1471	oatcakes	taxable	Schedule 1, item 32 of the GST Act applies. Food of a kind similar to biscuits or cookies.
549	octopus (not hot)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
550	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.
1473	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.
553	oil cooking spray	GST-free	Fat/oil marketed for culinary purposes. Paragraph 38-4(1)(f) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.

Detailed Food List

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Detailed food list ID	Item	GST status	Notes
551	oil marketed for culinary purposes	GST-free	Fat/oil marketed for culinary purposes. Paragraph 38-4(1)(f) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1474	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.
554	olive oil marketed for culinary purposes	GST-free	Fat/oil marketed for culinary purposes. Paragraph 38-4(1)(f) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1475	olive oil spread	GST-free	Fat/oil marketed for culinary purposes. Paragraph 38-4(1)(f) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
555	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.
1476	orange essence	GST-free	Flavouring. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1477	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).
1478	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).
1479	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).
1481	oyster/oyster flavoured sauce	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1480	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.
556	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.

Detailed Food List

Status: **legally binding**

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Detailed food list ID	Item	GST status	Notes
558	pancake mix	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
557	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.
559	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.
1483	panjack mix	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1482	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.
560	pappadums (cooked)	taxable	Schedule 1, item 18 of the GST Act applies.
561	pappadums (uncooked)	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1484	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.
1485	parisian essence	GST-free	Flavouring. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1486	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.
1490	pasta and sauce product that does not need refrigeration or freezing for its storage	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. Item 4 of Schedule 1 does not apply to food that does not require refrigeration or freezing for its storage (clause 3 of Schedule 1).

Detailed Food List

Status: **legally binding**

Detailed food list ID	Item	GST status	Notes
562	pasta without sauce (fresh, frozen or dried, but not hot). Does not apply to crispy pasta snacks	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. Not food of a kind: • marketed as a prepared meal (refer GSTD 2025/1), or • covered by item 18 of Schedule 1.
1487	pasta bake sauce	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1488	pasta flour	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1859	pasta product with sauce or dressing (including a pasta salad) that: • is sold cooked and needs refrigeration or freezing for its storage; and • contains instructions for heating (even if heating is optional)	taxable	Schedule 1, item 4 of the GST Act applies, as the product is food of a kind marketed as a prepared meal (refer GSTD 2025/1). Examples include macaroni and cheese, pesto and tomato-based sauce with cooked pasta where the products include heating instructions (even if the product can also be eaten cold).
566	pasta sauce (fresh, frozen, dry packet mix)	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
568	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.
569	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.
570	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.
572	pastry (fresh, frozen, dried)	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
571	pastry cases	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1491	pastry flour	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.

Detailed Food List

Status: **legally binding**

Detailed food list ID	Item	GST status	Notes
1492	pastry mix	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1493	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.
573	pâté	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1851	patty (i.e. meat, meat substitute, vegetable, or seafood patties) cooked (not hot) or uncooked	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
575	pavlova (filled)	taxable	Schedule 1, item 21 of the GST Act applies.
576	pavlova (unfilled)	taxable	Schedule 1, item 21 of the GST Act applies.
577	pavlova mix (dry ingredients)	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
578	peanut butter	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1494	peanut sauce	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
579	peanuts (blanched, raw)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
581	peanuts (salted, spiced, smoked, roasted, seasoned or otherwise flavoured)	taxable	Schedule 1, item 16 of the GST Act applies.
1495	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).
1498	peas (dried) – farm dressed	taxable	GSTB 2001/1 *Pulses supplied as food for human consumption*.
1496	peas (dried) – machine dressed and supplied as food	GST-free	GSTB 2001/1 *Pulses supplied as food for human consumption*.
1497	peas (dried) – machine dressed and supplied as stock feed	taxable	GSTB 2001/1 *Pulses supplied as food for human consumption*.
1499	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.

Detailed Food List

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Detailed food list ID	Item	GST status	Notes
584	pepitas	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
585	pepper	GST-free	Spice. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1503	pepper sauce	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1501	peppermint essence	GST-free	Flavouring. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1502	pepperoni	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1504	performance bars	taxable	Schedule 1, item 11 of the GST Act applies (food of a kind similar to muesli bars or health food bars).
1505	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).
1506	perry	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
586	pesto	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
587	pet food	taxable	Not food for human consumption. Paragraph 38-4(1)(a) does not apply.
1507	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).
1508	‘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.
1509	pickled onions	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
588	pickled vegetables	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.

Detailed Food List

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Detailed food list ID	Item	GST status	Notes
589	pickles	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
590	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.
593	pigs, live	taxable	Fact sheet 'GST on livestock and game sales'.
1510	pikelet mix	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
594	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.
595	pine nuts (raw)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1511	pine nuts (salted, spiced, smoked, roasted, seasoned or otherwise flavoured)	taxable	Schedule 1, item 16 of the GST Act applies.
1513	pita bread (filled)	taxable	Schedule 1, item 2 of the GST Act applies.
1512	pita bread (unfilled)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1515	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.
596	pita chips/crisps (fried and/or seasoned)	taxable	Schedule 1, item 18 of the GST Act applies.
1517	pita wraps (filled)	taxable	Schedule 1, item 2 of the GST Act applies.
1516	pita wraps (unfilled)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1518	pizza base mix	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.

Detailed Food List

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Detailed food list ID	Item	GST status	Notes
597	pizza bases (fresh or frozen)	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1519	pizza flour	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
598	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).
1811	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).
599	pizzas, pizza subs, pizza pockets and similar food (perishable, shelf stable, frozen)	taxable	Schedule 1, item 3 of the GST Act applies.
1520	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.
1521	plum sauce	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1522	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.
1523	poffertjes mix	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
601	polenta	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1524	polony	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
603	popcorn (popped)	taxable	Schedule 1, item 9 of the GST Act applies.

Detailed Food List

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Detailed food list ID	Item	GST status	Notes
1844	popping balls, popping pearls, tapioca pearls, aloe vera, jellies and other toppings and ingredients that are for adding to beverages (such as milk tea, fruit tea, bubble tea)	taxable	Paragraph 38-3(1)(d) 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) applies even if the product has a subsidiary use as an ingredient for non-beverage food products. Determining if a product is an ingredient for a beverage requires consideration of the basic nature of the goods, including their composition and function.
604	popping corn (unpopped corn kernels)	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1527	poppy seed rolls (filled)	taxable	Schedule 1, item 2 of the GST Act applies.
1526	poppy seed rolls (unfilled)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1525	poppy seeds	GST-free	Garnish. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1528	popsicles	taxable	Schedule 1, item 30 of the GST Act applies.
1529	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.
606	pork crackling/crisps/chips	taxable	Schedule 1, item 15 of the GST Act applies.
1530	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.
1531	potato or other vegetable balls or bites (whether or not mashed or crumbed)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1533	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).
1532	potato bread and rolls (filled)	taxable	Schedule 1, item 2 of the GST Act applies.
607	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.
608	potato chips/crisps/sticks/straws	taxable	Schedule 1, item 15 of the GST Act applies.
609	potato dumplings	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.

Detailed Food List

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Detailed food list ID	Item	GST status	Notes
610	potato preparations (dehydrated)	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1534	potato starch	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
612	potted herbs	taxable	Live plant. Exclusion from the meaning of food at paragraph 38-4(1)(i) of the GST Act applies.
1535	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.
613	poultry, live	taxable	Live animal. Exclusion from the meaning of food at paragraph 38-4(1)(g) of the GST Act applies.
1536	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.
614	powdered cocoa, marketed for the purpose of flavouring for milk	GST-free	Schedule 2, item 9 of the GST Act applies.
615	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.
1537	powdered fruit	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1538	powdered fruit drink	taxable	Not an ingredient for a beverage of a kind specified in Schedule 2 of the GST Act.
616	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.
1539	praline (filling for chocolates)	taxable	Schedule 1, item 8 of the GST Act applies.
620	prawn chips	taxable	Schedule 1, item 15 of the GST Act applies.
1540	prawn crackers/chips (ready to eat)	taxable	Schedule 1, item 18 of the GST Act applies.
621	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 and none of the exclusions in section 38-3 of the GST Act apply.

Detailed Food List

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Detailed food list ID	Item	GST status	Notes
1543	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).
1541	prawn tubes (that need to be cooked before eating)	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1542	prawns – crumbed (not hot)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
622	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.
623	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.
626	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.
1546	prepared meal that: • does not need refrigeration or freezing for its storage; and • is not a combination of foods including one or more taxable foods	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. Item 4 of Schedule 1 does not apply to food that does not require refrigeration or freezing for its storage (clause 3 of Schedule 1). Examples include canned meals and dry packed meals. Paragraph 38-3(1)(c) of the GST Act applies to a combination of foods, at least one of which is of a kind specified in Schedule 1 of the GST Act (refer GSTD 2024/1).
1545	prepared product that • is a meal (but not soup); • needs refrigeration or freezing for its storage; and • requires limited or no further preparation, assembling or cooking before consumption (prepared meal)	taxable	Schedule 1, item 4 of the GST Act applies as the product is food of a kind marketed as a prepared meal (refer GSTD 2025/1). For example, a curry with rice in individual packages that is heated separately and combined before consumption.

Detailed Food List

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Detailed food list ID	Item	GST status	Notes
1547	preservative – food additive that is not an ingredient for a beverage or marketed as an ingredient for confectionery and that at time of supply: (a) is packaged or marketed for retail sale; or (b) all of the following apply (i) has a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral); (ii) is supplied for use solely or predominantly in the composition of food; and (iii) is essential to the composition of that food	GST-free	Exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subsection 38-3.01(1) of the GST Regulations do not apply, as subsection 38-3.01(2) of the GST Regulations applies. Examples include dietary mineral compounds, such as calcium benzoate (E213), potassium bisulphite (E228) and sodium sorbate (E201).
1552	preservative marketed as an ingredient for confectionery	taxable	Schedule 1, item 8 of the GST Act applies.
1549	preservative which, at time of supply, is not packaged and marketed for retail sale and any of the following apply: (i) has no measurable nutritional value; (ii) is not supplied for use solely or predominantly in the composition of food; or (iii) is not essential to the composition of that food	taxable	Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subsection 38-3.01(1) of the GST Regulations apply, as subsection 38-3.01(2) of the GST Regulations does not apply.
1553	preserved ginger	taxable	Schedule 1, item 13 of the GST Act applies.
628	pretzel knots/sticks	taxable	Schedule 1, item 32 of the GST Act applies.
1555	probiotic drink	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
1556	processed cheese	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
629	processed cow's milk (liquid, powdered, concentrated or condensed)	GST-free	Schedule 2, item 1(a) of the GST Act applies.
630	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.
631	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.

Detailed Food List

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Detailed food list ID	Item	GST status	Notes
1557	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 and none of the exclusions in section 38-3 of the GST Act apply.
1558	propellant gas to expel food from a container	taxable	Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subsection 38-3.01(1) of the GST Regulations apply as subsection 38-3.01(2) of the GST Regulations does not apply because the gasses approved for use as food additives have no nutritional value.
1559	prosciutto	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
632	protein shake mix	taxable	Not an ingredient for a beverage of a kind specified in Schedule 2 of the GST Act.
1561	protein shake, ready to drink	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
1560	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).
633	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.
634	pudding mix (powdered)	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
643	puffed corn	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1565	pulses – farm dressed	taxable	GSTB 2001/1 *Pulses supplied as food for human consumption*.
1563	pulses – machine dressed and supplied as food	GST-free	GSTB 2001/1 *Pulses supplied as food for human consumption*.
1564	pulses – machine dressed and supplied as stock feed	taxable	GSTB 2001/1 *Pulses supplied as food for human consumption*.
1566	pumpernickel bread	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1568	pumpkin bread and rolls (filled)	taxable	Schedule 1, item 2 of the GST Act applies.

Status: **legally binding**

Detailed food list ID	Item	GST status	Notes
1567	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.
645	pumpkin seeds (raw)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.

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Detailed food list ID	Item	GST status	Notes
646	quail	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
648	quiche (perishable, shelf stable, frozen)	taxable	Schedule 1, item 1 of the GST Act applies.

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Detailed food list ID	Item	GST status	Notes
649	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.
1570	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.
1572	raising agent – food additive that is not an ingredient for a beverage or marketed as an ingredient for confectionery and that at time of supply: (a) is packaged or marketed for retail sale; or (b) all of the following apply (i) has a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral); (ii) is supplied for use solely or predominantly in the composition of food; and (iii) is essential to the composition of that food	GST-free	Exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subsection 38-3.01(1) of the GST Regulations do not apply, as subsection 38-3.01(2) of the GST Regulations applies. Examples include dietary mineral compounds, such as sodium bicarbonate (E500) and potassium carbonate (E501).

Detailed Food List

Status: **legally binding**

Detailed food list ID	Item	GST status	Notes
1577	raising agent marketed as an ingredient for confectionery	taxable	Schedule 1, item 8 of the GST Act applies.
1574	raising agent which, at time of supply, is not packaged and marketed for retail sale and any of the following apply: (i) has no measurable nutritional value; (ii) is not supplied for use solely or predominantly in the composition of food; or (iii) is not essential to the composition of that food	taxable	Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subsection 38-3.01(1) of the GST Regulations apply, as subsection 38-3.01(2) of the GST Regulations does not apply. For example, ammonium bicarbonate (E503).
1578	raw nut mix	GST-free	Schedule 1, item 16 of the GST Act applies.
1579	raw/unprocessed olives	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1580	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 and none of the exclusions in section 38-3 of the GST Act apply.
1581	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.
1582	red bean ice-cream	taxable	Schedule 1, item 28 of the GST Act applies.
1583	red bean mousse	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1584	red bean paste	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1585	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.
1817	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.
1586	reduced fat milk (liquid, powdered, concentrated or condensed)	GST-free	Schedule 2, item 1(a) of the GST Act applies.
1587	rehydration drink powder	taxable	Not an ingredient for a beverage of a kind specified in Schedule 2 of the GST Act.
1588	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.

Detailed Food List

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Detailed food list ID	Item	GST status	Notes
654	relish	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
655	restaurant dishes/meals	taxable	Dine-in. Exclusion at paragraph 38-3(1)(a) of the GST Act applies.
666	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.
656	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.
657	rice crackers/biscuits	taxable	Schedule 1, item 32 of the GST Act applies.
1592	rice crackers/chips (ready to eat)	taxable	Schedule 1, item 18 of the GST Act applies.
1591	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 and none of the exclusions in section 38-3 of the GST Act apply.
1593	rice flavouring mixes	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1594	rice flour/glutinous rice flour	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
664	rice milk (unflavoured)	GST-free	Schedule 2, item 4 of the GST Act applies.
665	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.
1595	rice paper	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1597	rice pilaf (takeaway)	taxable	Takeaway. Exclusion at paragraph 38-3(1)(b) of the GST Act applies.
1596	rice pilaf that needs refrigeration or freezing for its storage	taxable	Schedule 1, item 4 of the GST Act applies as the product is food of a kind marketed as a prepared meal (refer GSTD 2025/1).
667	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.

Detailed Food List

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Detailed food list ID	Item	GST status	Notes
668	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.
1598	rice stick (noodle)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1813	rice syrup	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply. Added with effect from 31 August 2011.
1599	rice vermicelli	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
662	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.
1590	rice-based ice-cream	taxable	Schedule 1, item 28 of the GST Act applies.
1589	ricotta cheese	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1600	risotto that needs refrigeration or freezing for its storage	taxable	Schedule 1, item 4 of the GST Act applies as the product is food of a kind marketed as a prepared meal (refer GSTD 2025/1).
1601	roasted cereal beverage powder or granules	GST-free	Schedule 2, item 8 of the GST Act applies.
669	roasted nuts	taxable	Schedule 1, item 16 of the GST Act applies.
670	rock salt	GST-free	Seasoning. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
671	roe and products consisting principally of roe	taxable	Schedule 1, items 17 and 18 of the GST Act Apply.
1602	rolled oats	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
672	rollmops	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1603	rosemary skewers	GST-free	Flavouring. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply (refer to ATO ID 2004/373).

Detailed Food List

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Detailed food list ID	Item	GST status	Notes
1604	rosewater essence	GST-free	Flavouring. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1606	roti wraps (filled)	taxable	Schedule 1, item 2 of the GST Act applies.
1605	roti wraps (unfilled)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
673	roulade (without pastry)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1607	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.
1608	rum essence	GST-free	Flavouring. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1609	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. A rusk is a very hard dry biscuit or twice baked bread often given to babies that are teething.

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Detailed food list ID	Item	GST status	Notes
1610	sago	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1852	salad – Caesar salad, containing any combination of lettuce, croutons, parmesan cheese, bacon, chicken, egg and dressing	taxable	Schedule 1, item 4 of the GST Act applies as the product is food of a kind marketed as a prepared meal (refer GSTD 2025/1).
1853	salad – coleslaw, a dressed or undressed salad containing mainly cabbage. Does not include any product containing a meat or seafood component	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. Not food of a kind marketed as a prepared meal (refer GSTD 2025/1).

Detailed Food List

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Detailed food list ID	Item	GST status	Notes
1611	salad cream	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
675	salad dressings	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1854	salad – Greek salad, containing any combination of tomato, cucumber, onion, capsicum, olives, fetta, lettuce and dressing	taxable	Schedule 1, item 4 of the GST Act applies as the product is food of a kind marketed as a prepared meal (refer GSTD 2025/1).
1855	salad – pasta salad, containing pasta and mayonnaise dressing; may also include: • carrot, celery, capsicum; or • spring onion, parsley or similar garnishes	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. Not food of a kind marketed as a prepared meal (refer GSTD 2025/1).
1856	salad – potato salad, containing potatoes and dressing; may also include: • bacon, egg, celery, capsicum; or • spring onions, chives or similar garnishes	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. Not food of a kind marketed as a prepared meal (refer GSTD 2025/1).
1612	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.
1857	salad – seafood salad, containing seafood extender (sometimes referred to as surimi or seafood mix), prawns, celery and dressing; may also contain spring onions, parsley or similar garnishes	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. Not food of a kind marketed as a prepared meal (refer GSTD 2025/1).
1858	salad – tabbouleh or tabbouli, a salad containing chopped parsley, bulgur wheat (or similar alternative), tomatoes, mint, onion and dressing	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. Not food of a kind marketed as a prepared meal (refer GSTD 2025/1).
676	salami	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
677	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.
1613	salmon mousse	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1614	salmon spread	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.

Detailed Food List

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Detailed food list ID	Item	GST status	Notes
678	salsa	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
679	salt for human consumption (table, rock, iodised, sea)	GST-free	Seasoning. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1615	sambal oelek	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1616	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.
680	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).
1617	sandwich spreads	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
681	sandwiches (using any type of bread or roll)	taxable	Schedule 1, item 2 of the GST Act applies.
1618	sardines	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1619	sarsaparilla drink	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
1620	satay sauce	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1621	satay sauce mix	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1623	sauce mixes	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
683	sauces such as tomato, barbeque, tartare, apple, marinating, white	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
682	sauerkraut – not hot	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.

Detailed Food List

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Detailed food list ID	Item	GST status	Notes
1624	sausage casings (natural)	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1625	sausage mince	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
685	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.
684	sausages	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1626	savaloys	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1627	savoiardi (lady finger cookie)	taxable	Schedule 1, item 32 of the GST Act applies.
1628	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.
1629	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.
686	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.
1631	savoury topped bread and rolls (filled)	taxable	Schedule 1, item 2 of the GST Act applies.
1630	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.
1632	scone mix	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
687	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.
1633	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.

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Detailed food list ID	Item	GST status	Notes
688	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.
690	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.
1634	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.
1635	seafood sauce	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
700	seafood sticks – cooked hot takeaway	taxable	Takeaway. Exclusion at paragraph 38-3(1)(b) of the GST Act applies.
703	seasoning mix, paste, powder or sprinkle	GST-free	Seasoning. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1636	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.
1637	seaweed sheets	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1832	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.
1639	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).
1638	seedlings	taxable	Live plant. Exclusion from the meaning of food at paragraph 38-4(1)(i) of the GST Act applies.
1640	seeds (raw)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
704	seeds (salted, spiced, smoked, roasted, seasoned or otherwise flavoured)	taxable	Schedule 1, item 16 of the GST Act applies.
1845	seeds or nuts that have been processed by activating in salt water and dehydrating	taxable	Food for human consumption that is of a kind specified in item 16 of Schedule 1 of the GST Act.

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Detailed food list ID	Item	GST status	Notes
1641	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.
705	semolina	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1642	sesame rings/sticks	taxable	Schedule 2, item 32 of the GST Act applies. Sesame rings/sticks are similar to pretzels.
1643	sesame seed bar	taxable	Schedule 1, item 8 of the GST Act applies.
707	sesame seed rolls	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
706	sesame seeds	GST-free	Garnish. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1644	sfogliatine (venetian puff pastry cookie)	taxable	Schedule 1, item 32 of the GST Act applies.
708	sheep, live	taxable	Fact sheet 'GST on livestock and game sales'.
709	sheep's milk, processed (liquid, powdered, concentrated or condensed)	GST-free	Schedule 2, item 1(a) of the GST Act applies.
710	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.
1646	sherbet (fizzy powder sweet)	taxable	Schedule 1, item 8 of the GST Act applies.
1647	sherbet (frozen dessert)	taxable	Schedule 1, item 29 of the GST Act applies.
1645	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.
437	shish kebabs, cooked (not hot) or uncooked	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. Not food of a kind marketed as a prepared meal (refer GSTD 2025/1).
711	shortbread	taxable	Schedule 1, item 32 of the GST Act applies.
1648	shortbread mix	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1649	shredded chicken (tinned)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1650	shrimp crackers/chips (ready to eat)	taxable	Schedule 1, item 18 of the GST Act applies.

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Detailed food list ID	Item	GST status	Notes
1651	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 and none of the exclusions in section 38-3 of the GST Act apply.
1652	shrimp meat chip	taxable	Schedule 1, item 18 of the GST Act applies.
1653	shrimp sauce	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
712	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.
713	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.
1654	simmer sauce	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1655	sippets (croutons)	GST-free	Garnish. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
714	skim milk (liquid, powdered, concentrated or condensed)	GST-free	Schedule 2, item 1(a) of the GST Act applies.
715	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.
1656	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).
716	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.
718	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.
1657	smoked mussels	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
719	smoked nuts	taxable	Schedule 1, item 16 of the GST Act applies.
1658	smoked oysters	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.

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Detailed food list ID	Item	GST status	Notes
1828	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.
1833	smoothie powder	taxable	An ingredient for a beverage and the ingredient is not of a kind specified in Schedule 2 of the GST Act.
1659	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 of a kind specified in Schedule 1 of the GST Act. Paragraph 38-3(1)(c) of the GST Act applies (refer GSTD 2024/1). 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.
731	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.
732	soda water	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
1660	soft cheese	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
733	soft drinks (carbonated beverages)	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
1661	soft serve ice-cream	taxable	Schedule 1, item 28 of the GST Act applies.
1662	soft serve yoghurt	taxable	Schedule 1, item 28 of the GST Act applies.
738	sorbet	taxable	Schedule 1, item 29 of the GST Act applies.
740	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.
739	soup bones	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1663	soup sippets (croutons)	GST-free	Garnish. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1664	soup stock/paste	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1666	sourdough bread and rolls (filled)	taxable	Schedule 1, item 2 of the GST Act applies.

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Detailed food list ID	Item	GST status	Notes
1665	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.
746	soy cheese	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
747	soy chips	taxable	Schedule 1, item 18 of the GST Act applies.
748	soy grits	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1674	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).
744	soy milk (unflavoured)	GST-free	Schedule 2, item 4 of the GST Act applies.
743	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.
1675	soy sauce	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
749	soy sausages	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
750	soy spread (butter substitute)	GST-free	Fat/oil marketed for culinary purposes. Paragraph 38-4(1)(f) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1670	soya beans – farm dressed	taxable	GSTB 2001/1 *Pulses supplied as food for human consumption*.
1668	soya beans – machine dressed and supplied as food	GST-free	GSTB 2001/1 *Pulses supplied as food for human consumption*.
1669	soya beans – machine dressed and supplied as stock feed	taxable	GSTB 2001/1 *Pulses supplied as food for human consumption*.
1671	soy-based butter	GST-free	Fat/oil marketed for culinary purposes. Paragraph 38-4(1)(f) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1672	soy-based cheese	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.

Detailed Food List

Status: **legally binding**

Detailed food list ID	Item	GST status	Notes
1673	soy-based cream cheese	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
742	soy-based ice-cream	taxable	Schedule 1, item 28 of the GST Act applies.
751	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.
1676	speculaas (dutch windmill cookies)	taxable	Schedule 1, item 32 of the GST Act applies. Food of a kind similar to biscuits or cookies.
753	spice mix, paste, powder or sprinkle	GST-free	Spice. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1678	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.
1677	spiced chickpea savoury snack	taxable	Schedule 1, item 18 of the GST Act applies.
752	spiced nuts	taxable	Schedule 1, item 16 of the GST Act applies.
1679	spicy bean sauce	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1680	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).
1681	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).
755	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.
1682	sponge cake flour	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1683	sponge cake mix	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1684	sponge flan case (unfilled)	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.

Detailed Food List

Status: **legally binding**

Detailed food list ID	Item	GST status	Notes
1846	sport or energy gels containing a significant proportion of carbohydrates as ingredients (such as maltodextrin) and viscous in nature	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
756	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).
757	sports drink powder	taxable	Not a beverage of a kind specified on Schedule 2 of the GST Act.
758	sports drinks - rehydration, ready-to-drink	taxable	Not a beverage of a kind specified on Schedule 2 of the GST Act.
759	spreads for bread (such as, jam, peanut butter)	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1685	spring roll pastry/wrappers	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
761	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.
760	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.
1686	sprinkles	taxable	Schedule 1, item 14 of the GST Act applies.
763	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.
762	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.

Detailed Food List

Status: **legally binding**

Detailed food list ID	Item	GST status	Notes
1687	stabiliser – food additive that is not an ingredient for a beverage or marketed as an ingredient for confectionery and that at time of supply: (a) is packaged or marketed for retail sale; or (b) all of the following apply (i) has a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral); (ii) is supplied for use solely or predominantly in the composition of food; and (iii) is essential to the composition of that food	GST-free	Exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subsection 38-3.01(1) of the GST Regulations do not apply, as subsection 38-3.01(2) of the GST Regulations applies. Examples include 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.
1692	stabiliser marketed as an ingredient for confectionery	taxable	Schedule 1, item 8 of the GST Act applies.
1689	stabiliser which, at time of supply, is not packaged and marketed for retail sale and any of the following apply: (i) has no measurable nutritional value; (ii) is not supplied for use solely or predominantly in the composition of food; or (iii) is not essential to the composition of that food	taxable	Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subsection 38-3.01(1) of the GST Regulations apply, as subsection 38-3.01(2) of the GST Regulations does not apply. For example, polyvinylpyrrolidone (E1201), which is a polymer with no nutritional value.
764	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.
1693	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.
1694	stimulant drink, ready-to-drink	taxable	Not a beverage of a kind specified on Schedule 2 of the GST Act.
1696	stir through sauce	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
991	stir-fry mix (with or without meat), uncooked	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. The product is not sufficiently prepared (refer to Example 6 in GSTD 2025/1).

Detailed Food List

Status: **legally binding**

Detailed food list ID	Item	GST status	Notes
1695	stir-fry paste	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
766	stock (liquid, powder, cubes, paste)	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1697	stock feed	taxable	Not food for human consumption. Paragraph 38-4(1)(a) does not apply.
1698	strasburg	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1699	strawberry essence	GST-free	Flavouring. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1700	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.
1701	stuffed vine leaves	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
767	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.
768	stuffing mix	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1702	suet mix	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
769	sugar	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1708	sugar cake decorations	taxable	Schedule 1, item 14 of the GST Act applies.
1709	sugar candy/sugar candy substitutes	taxable	Schedule 1, item 8 of the GST Act applies.
771	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.
1703	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.
1710	sugar flowers	taxable	Schedule 1, item 14 of the GST Act applies.

Detailed Food List

Status: **legally binding**

Detailed food list ID	Item	GST status	Notes
1705	sugar marketed as an ingredient for confectionery	taxable	Schedule 1, item 8 of the GST Act applies.
1706	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 subsection 38-3.01(1) of the GST Regulations do not apply as paragraph 38-3.01(2)(a) of the GST Regulations applies. Examples include: saccharin, aspartame and phenylalanine.
1707	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.
1704	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.
772	sugar-free confectionery	taxable	Schedule 1, item 8 of the GST Act applies.
1827	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.
773	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.
774	sunflower seeds	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1711	sunflower spread	GST-free	Fat/oil marketed for culinary purposes. Paragraph 38-4(1)(f) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
775	sushi	taxable	Schedule 1, item 4 of the GST Act applies.
1712	sushi mix	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1713	sushi seasoning	GST-free	Seasoning. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1714	sushi wrappers	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1715	sweet & sour sauce	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.

Detailed Food List

Status: **legally binding**

Detailed food list ID	Item	GST status	Notes
1717	sweetening agent – food additive that is not an ingredient for a beverage or marketed as an ingredient for confectionery and that at time of supply: (a) is packaged or marketed for retail sale; or (b) all of the following apply (i) has a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral); (ii) is supplied for use solely or predominantly in the composition of food; and (iii) is essential to the composition of that food	GST-free	Exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subsection 38-3.01(1) of the GST Regulations do not apply, as subsection 38-3.01(2) of the GST Regulations applies. 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).
1722	sweetening agent marketed as an ingredient for confectionery	taxable	Schedule 1, item 8 of the GST Act applies.
1719	sweetening agent which, at time of supply, is not packaged and marketed for retail sale and any of the following apply: (i) has no measurable nutritional value; (ii) is not supplied for use solely or predominantly in the composition of food; or (iii) is not essential to the composition of that food	taxable	Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subsection 38-3.01(1) of the GST Regulations apply, as subsection 38-3.01(2) of the GST Regulations does not apply.
777	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.
776	sweets	taxable	Schedule 1, item 8 of the GST Act applies.
779	syrups (such as maple syrup and ice-cream topping) for flavouring food	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.

Status: **legally binding**

Detailed food list ID	Item	GST status	Notes
778	syrups 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.
1834	syrups 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.

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Detailed food list ID	Item	GST status	Notes
780	table salt	GST-free	Seasoning. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1725	taco sauce	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1726	taco shells unfilled	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
781	tahini	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1728	tapenade	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
782	tapioca	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1729	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.

Detailed Food List

Status: **legally binding**

Detailed food list ID	Item	GST status	Notes
1730	tapioca starch	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1731	tarama (cod or carp roe)	taxable	Schedule 1, item 17 of the GST Act applies.
1733	taro crackers/chips (ready to eat)	taxable	Schedule 1, item 18 of the GST Act applies.
1732	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 and none of the exclusions in section 38-3 of the GST Act apply.
786	tart shells, unfilled	GST-free	Ingredients for food, paragraph 38-4(1)(b) applies and none of the exclusions in section 38-3 of the GST Act apply.
784	tartare sauce	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
785	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.
783	tartufo	taxable	Schedule 1, item 29 of the GST Act applies.
787	tea (bags, loose, instant)	GST-free	Schedule 2, item 5 of the GST Act applies.
1736	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.
788	tea, ready-to-drink	taxable	Schedule 2, clause 2 of the GST Act applies.
1734	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.
789	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.
1735	teacakes	taxable	Schedule 1, item 32 of the GST Act applies. Food of a kind similar to biscuits.
1737	teriyaki sauce	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
790	terrines	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.

Detailed Food List

Status: **legally binding**

Detailed food list ID	Item	GST status	Notes
1739	thickener – food additive that is not an ingredient for a beverage or marketed as an ingredient for confectionery and that at time of supply: (a) is packaged or marketed for retail sale; or (b) all of the following apply (i) has a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral); (ii) is supplied for use solely or predominantly in the composition of food; and (iii) is essential to the composition of that food	GST-free	Exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subsection 38-3.01(1) of the GST Regulations do not apply, as subsection 38-3.01(2) of the GST Regulations applies.
1744	thickener marketed as an ingredient for confectionery	taxable	Schedule 1, item 8 of the GST Act applies.
1741	thickener which, at time of supply, is not packaged and marketed for retail sale and any of the following apply: (i) has no measurable nutritional value; (ii) is not supplied for use solely or predominantly in the composition of food; or (iii) is not essential to the composition of that food	taxable	Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subsection 38-3.01(1) of the GST Regulations apply, as subsection 38-3.01(2) of the GST Regulations does not apply.
1746	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).
1745	thickshakes	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
1747	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.
1748	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.
1749	tinned shellfish (mussels, oysters)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.

Detailed Food List

Status: **legally binding**

Detailed food list ID	Item	GST status	Notes
792	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.
793	tofu	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1750	tofu mix	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
794	tomato paste	GST-free	Ingredients for food, paragraph 38-4(1)(b) applies and none of the exclusions in section 38-3 of the GST Act apply.
795	tomato purée	GST-free	Ingredients for food, paragraph 38-4(1)(b) applies and none of the exclusions in section 38-3 of the GST Act apply.
796	tomato sauce/ketchup	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
797	tongue	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
798	tonic water	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
799	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 and none of the exclusions in section 38-3 of the GST Act apply.
1751	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.
800	tortillas (unfilled)	GST-free	Ingredients for food, paragraph 38-4(1)(b) applies and none of the exclusions in section 38-3 of the GST Act apply.
1752	trail bars	taxable	Schedule 1, item 11 of the GST Act applies (food of a kind similar to muesli bars or health food bars).
1754	trail mix containing processed/treated nuts, crystallised/glace fruit or confectionery pieces	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 (refer GSTD 2024/1).
1753	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.

Detailed Food List

Status: **legally binding**

Detailed food list ID	Item	GST status	Notes
1755	treacle	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
801	truffles (fungi)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1402	tuna and biscuits sold as a single item for consumption	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 (refer GSTD 2024/1).
1756	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.
1757	tuna spread	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1759	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.
1758	turkey, live	taxable	Exclusion from the meaning of food at paragraph 38-4(1)(g) of the GST Act applies.
802	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.
1760	Turkish bread and rolls (filled)	taxable	Schedule 1, item 2 of the GST Act applies.
804	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.
1761	Turkish delight	taxable	Schedule 1, item 8 of the GST Act applies.
1762	two-minute noodles	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.

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Detailed food list ID	Item	GST status	Notes
806	UHT/long-life milk	GST-free	Schedule 2, item 1(a) of the GST Act applies.
1763	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).

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1764	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).
808	unleavened bread (not crispbread)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1765	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.
809	unprocessed grain, cereal or sugar cane	taxable	Exclusion from the meaning of food at paragraph 38-4(1)(h) applies.
810	unsalted raw nuts	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
811	unshelled nuts (not processed)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1766	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).
1824	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.

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Detailed food list ID	Item	GST status	Notes
1767	vanilla bean paste	GST-free	Flavouring. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1768	vanilla bean pods	GST-free	Flavouring. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1769	vanilla essence/extract (natural or imitation)	GST-free	Flavouring. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
812	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.
1770	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.
813	vegeburgers (complete with bun)	taxable	Schedule 1, item 6 of the GST Act applies.

Detailed Food List

Status: **legally binding**

Detailed food list ID	Item	GST status	Notes
1772	vegetable bread and rolls (filled)	taxable	Schedule 1, item 2 of the GST Act applies.
1771	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.
1773	vegetable cheese	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
815	vegetable croquette (not hot)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1826	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.
1776	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.
1775	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.
1777	vegetable drink powder	taxable	Not an ingredient for a beverage of a kind specified in Schedule 2 of the GST Act.
1774	vegetable flavouring sauces	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
817	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.
1778	vegetable oil	GST-free	Fat/oil marketed for culinary purposes. Paragraph 38-4(1)(f) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1780	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.
823	vegetable seedlings	taxable	Live plant. Exclusion from the meaning of food at paragraph 38-4(1)(i) of the GST Act applies.
824	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.
816	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.
818	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.

Detailed Food List

Status: **legally binding**

Detailed food list ID	Item	GST status	Notes
825	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.
1783	vinaigrette	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1786	vine leaves	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
827	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 and none of the exclusions in section 38-3 of the GST Act apply.
1785	vinegar dressing	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1784	vinegar glaze	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1787	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 and none of the exclusions in section 38-3 of the GST Act apply (refer to ATO ID 2002/164).
1788	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 subsection 38-3.01(1) of the GST Regulations do not apply as paragraph 38-3.01(2)(b) of the GST Regulations applies.
1791	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.
1790	vitamin which, at time of supply, is not packaged and marketed for retail sale and any of the following apply: (i) has no measurable nutritional value; (ii) is not supplied for use solely or predominantly in the composition of food; or (iii) is not essential to the composition of that food	taxable	Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subsection 38-3.01(1) of the GST Regulations apply, as subsection 38-3.01(2) of the GST Regulations does not apply. For example, vitamins intended for use in the manufacture of pet food, alcoholic beverages, nutritional supplements, pharmaceuticals or other non-food application.
830	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.

Detailed Food List

Status: **legally binding**

Detailed food list ID	Item	GST status	Notes
829	vol-au-vent case (unfilled)	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.

W

Detailed food list ID	Item	GST status	Notes
1792	wafer paper sheets marketed as ingredients for confectionery	taxable	Schedule 1, item 8 of the GST Act applies (refer to ATO ID 2004/442).
831	wafers	taxable	Schedule 1, item 32 of the GST Act applies.
1793	waffle cones	taxable	Schedule 1, items 20 and 32 of the GST Act apply.
832	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.
833	wasabi	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1795	wasabi peanuts	taxable	Schedule 1, item 18 of the GST Act applies.
1794	wasabi peas	taxable	Schedule 1, item 18 of the GST Act applies.
1796	water chestnuts	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
834	water crackers or biscuits	taxable	Schedule 1, item 32 of the GST Act applies.
835	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.
836	water, natural non-carbonated without any additives (including spring and mineral)	GST-free	Schedule 2, item 14 of the GST Act applies.
1799	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.
1797	weisswurst	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
837	wheat germ	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.

Detailed Food List

Status: **legally binding**

Detailed food list ID	Item	GST status	Notes
838	wheat germ oil (culinary use)	GST-free	Fat/oil marketed for culinary purposes. Paragraph 38-4(1)(f) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1798	wheat gluten (meat substitute)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
839	whey	GST-free	Schedule 2, item 1(c) of the GST Act applies.
1800	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).
841	whey paste	GST-free	Schedule 2, item 1(c) of the GST Act applies.
840	whey powder	GST-free	Schedule 2, item 1(c) of the GST Act applies.
1801	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).
844	wine (alcoholic and non-alcoholic, still and sparkling)	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
1802	wine making ingredients	taxable	Not ingredients for a beverage of a kind specified in Schedule 2 of the GST Act.
1803	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).
1804	wine vinegar	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1805	worcestershire sauce	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1862	wrap kit (e.g. peking, satay, souvlaki, sweet chilli, tandoori) that: • does not contain any separately identifiable taxable food; and • requires more than limited further preparation, assembling or cooking activity before consumption	GST-free	Food that is not of a kind specified in Schedule 1 of the GST Act. The product is not a combination of foods under paragraph 38-3(1)(c) of the GST Act given there are no separately identifiable taxable foods (refer GSTD 2024/1). Schedule 1, item 4 of the GST Act does not apply, as the product is not food of a kind marketed as a prepared meal (refer GSTD 2025/1).

Detailed Food List

Status: **legally binding**

Detailed food list ID	Item	GST status	Notes
188	wraps (filled) that need refrigeration or freezing for their storage, including enchiladas, burritos, fajitas, cooked or uncooked	taxable	Schedule 1, item 4 of the GST Act applies as the product is food of a kind marketed as a prepared meal (refer GSTD 2025/1). A filled uncooked wrap is already assembled and only requires limited further preparation.

X

Y

Detailed food list ID	Item	GST status	Notes
1806	yeast	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1835	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.
849	yeast extracts	GST-free	Flavouring. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
848	yeast-based spread	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
850	yeast-free bread	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
855	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.
1807	yoghurt drink powder	taxable	ATO ID 2003/1181 Item 9, Schedule 2 does not apply.
860	yoghurt starter powder	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1848	yoghurt with breakfast cereal (whether or not in separate compartments) sold as a single item for consumption	taxable	Schedule 1, item 4 of the GST Act applies as the product is of a kind marketed as a prepared meal (breakfast) (refer GSTD 2025/1).
1808	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.

Detailed Food List

Status: **legally binding**

Detailed food list ID	Item	GST status	Notes
1809	Yorkshire pudding mix	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.

Z

Detailed food list ID	Item	GST status	Notes
1814	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.

Status: **not legally binding**

Appendix – History of changes

This Explanation is provided as information of the changes and when they occurred. It does not form part of the binding public ruling.

13. The following table provides a history of changes made to this list.

Table: History of changes to the Detailed Food List

Date	Change
23 July 2025	**Items changes to the DFL covered by the transitional approach** The following amendments, additional entries and deletions are covered by the transitional compliance approach referred to in Appendix 2 of GSTD 2025/1. **Items amended**: (These are not included in the below 'Items amended' list dated 23 July 2025.) • entry for 'chicken wraps, uncooked' (Detailed food list ID 188) was substituted to 'wraps (filled) that need refrigeration or freezing for their storage, including enchiladas, burritos, fajitas, cooked or uncooked', GST status was updated from GST-free to taxable and the Notes were updated to refer to GSTD 2025/1 • entry for 'prepared product that requires assembling before consumption' (Detailed food list ID 1545) was substituted to 'prepared product that − is a meal (but not soup) − needs refrigeration or freezing for its storage, and − requires limited or no further preparation, assembling or cooking before consumption (prepared meal)', GST status was updated from GST-free to taxable and the Notes were updated to refer to GSTD 2025/1 and include an example. **Items added:** (These are not included in the below 'Items added' list dated 23 July 2025.) • salad – Caesar salad, containing any combination of lettuce, croutons, parmesan cheese, bacon, chicken, egg and dressing (Detailed food list ID 1852) • salad – Greek salad, containing any combination of tomato, cucumber, onion, capsicum, olives, fetta, lettuce and dressing (Detailed food list ID 1854) • pasta product with sauce or dressing (including a pasta salad) that: − is sold cooked and needs refrigeration or freezing for its storage, and − contains instructions for heating (even if heating is optional) (Detailed food list ID 1859) **Items deleted:** (These are not included in the below 'Items deleted' list dated 23 July 2025.) The entry for 'vegetarian meal that requires assembling before consumption' (Detailed food list ID 1781) was deleted as a consequence of the amendments to the 'prepared meal' entry (Detailed food list ID 1545). The entry for 'salad (e.g. green, rice, pasta, coleslaw) not marketed as a prepared meal' (Detailed food list ID 674) was deleted as the entry is too broad and new entries for salad products have been added.
23 July 2025	**Items amended** The following amendments were made: • item description for 'prepared product' (Detailed food list ID 1546) was amended to 'prepared meal that: − does not need refrigeration or freezing for its storage; and − is not a combination of foods including one or more taxable foods'

Status: **not legally binding**

Date	Change
	• to provide a generic entry and the Notes were amended to confirm paragraph 38-3(1)(c) and that Item 4 of Schedule 1 does not apply • item description for 'chicken stir fry, uncooked' (Detailed food list ID 991) was amended to 'stir-fry mix (with or without meat), uncooked' and the Notes were updated to clarify that uncooked stir fry is not sufficiently prepared and referred to GSTD 2025/1 • notes for 'curry (without rice or other accompaniment, that is not marketed as a prepared meal)' (Detailed food list ID 1812) were updated to clarify that for products that are marketed as a prepared meal to refer to GSTD 2025/1 • item description for 'noodle & sauce side dish – dry/packet' (Detailed food list ID 1463) was amended to 'noodles and sauce product that does not need refrigeration or freezing for its storage' and the Notes were amended to confirm that this product 'Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act' and that Item 4 of Schedule 1 does not apply • item description for 'pasta & sauce side dish – dry/packet' (Detailed food list ID 1490) was amended to 'pasta and sauce product that does not need refrigeration or freezing for its storage' and the Notes were amended to confirm that this product is 'Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act' and that Item 4 of Schedule 1 does not apply • item description for 'beef goulash meal' (Detailed food list ID 911) was amended by deleting beef and the reference to 'meal', 'directly competing with takeaways and restaurants' and 'marketed as a prepared meal' and the Notes were updated to refer to GSTD 2025/1 • item description for the following entries was amended by deleting the reference to 'meal', 'directly competes with takeaways and restaurants' and 'marketed as a prepared meal' and the Notes were updated to refer to GSTD 2025/1 − cannelloni meal (Detailed food list ID 148) − carbonara meal (Detailed food list ID 151) − fried rice meal (Detailed food list ID 1214) − mornay (Detailed food list ID 512) − lasagne meal (Detailed food list ID 443) − rice pilaf meal (Detailed food list ID 1596) − risotto meal (Detailed food list ID 1600) • item description for 'curry and rice dishes' (Detailed food list ID 269) was updated to refer to it as a 'product' instead of 'dishes', deleted 'marketed as a prepared meal' and added that this entry is for those that 'requires no or limited further preparation, assembling or cooking activity before consumption' and the Notes were updated to refer to GSTD 2025/1 • item description for the following entries was updated to refer to them as a 'product' instead of 'meal', deleted 'marketed as a prepared meal' and added that this entry is for those that 'requires no or limited further preparation, assembling or cooking activity before consumption' and the Notes were updated to refer to GSTD 2025/1 − fish and sauce with pasta meal (Detailed food list ID 327) − noodles with sauce meal (Detailed food list ID 534) • item description for 'fish in sauce' (Detailed food list ID 1165) was updated to 'fish in sauce or marinade (refrigerated or frozen)' and deleted 'marketed as a prepared meal' and the Notes were updated to refer to GSTD 2025/1 • item description for 'yoghurt with breakfast cereal' (Detailed food list ID 1848) was updated to clarify that this entry refers to those 'whether or not in separate compartments' but are 'sold as a single item for consumption' and the Notes were updated to refer to GSTD 2025/1

Status: **not legally binding**

Date	Change
	• item description for 'kebab' (Detailed food list ID 437) was updated to 'shish kebabs, cooked (not hot) or uncooked' to give a better description of the product and the Notes were updated to confirm that the product is not food of a kind marketed as a prepared meal and referred to GSTD 2025/1 • item description for 'noodles' (Detailed food list ID 1461) was updated to include examples 'egg and Hokkien noodles', remove 'ready-to-eat' while confirming that entry is for noodles 'without other ingredients' and add an exclusion for 'crispy snacks', and the Notes were updated to confirm that the product is not food of a kind marketed as a prepared meal and refer to GSTD 2025/1 and this product is not covered by item 18 of Schedule 1 • item description for the following entries was updated by adding a reference to 'cooked (not hot)' and the Notes were updated to confirm that the product is not food of a kind marketed as a prepared meal and refer to GSTD 2025/1 − chicken kiev (Detailed food list ID 182) − chicken nuggets (Detailed food list ID 183) • item description for 'pasta' (Detailed food list ID 562) was updated to confirm that entry is for pasta 'without sauce', remove 'ready-to-eat' and added an exclusion for crispy snacks, and the Notes were updated to confirm that the product is not food of a kind marketed as a prepared meal and refer to GSTD 2025/1 and this product is not covered by item 18 of Schedule 1 • combined many food additive entries of the same type to reduce any overlap between GST-free and taxable entries − the item description of 20 entries contains the characteristics of a GST-free additive and includes the exclusions from being GST-free − the item description of 22 entries contains all the characteristics of a taxable food additive • item description for 'gelling agent' (Detailed food list ID 1253) was amended to include 'gelatine' (Detailed food list ID 376).
23 July 2025	**Items added** The following additions were made: • salad – coleslaw, a dressed or undressed salad containing mainly cabbage. Does not include any product containing a meat or seafood component (Detailed food list ID 1853) • salad – pasta salad, containing pasta and mayonnaise dressing. May also include − carrot, celery, capsicum, or − spring onion, parsley or similar garnishes (Detailed food list ID 1855) • salad – potato salad, containing potatoes and dressing. May also include − bacon, egg, celery, capsicum, or − spring onions, chives or similar garnishes (Detailed food list ID 1856) • salad – seafood salad, containing seafood extender (sometimes referred to as surimi or seafood mix), prawns, celery and dressing. May also contain spring onions, parsley or similar garnishes (Detailed food list ID 1857) • salad – tabbouleh or tabbouli, a salad containing chopped parsley, bulgur wheat (or similar alternative), tomatoes, mint, onion and dressing (Detailed food list ID 1858) • baby or toddler meal that needs refrigeration or freezing for its storage and requires limited further preparation, assembling or cooking activity before consumption (Detailed food list ID 1860)

Status: **not legally binding**

Date	Change
	• dumplings including similar products such as gyoza, wonton, siu mai or shaomai refrigerated or frozen (not hot), not marketed as a prepared meal (Detailed food list ID 1861) • wrap kit (e.g. peking, satay, souvlaki, sweet chilli, tandoori) that − does not contain any separately identifiable taxable food, and − requires more than limited further preparation, assembling or cooking activity before consumption (Detailed food list ID 1862) • dinner or meal kit (e.g. burrito, enchilada, fajita, quesadilla, taco) that − does not contain any separately identifiable taxable food, and − requires more than limited further preparation, assembling or cooking activity before consumption (Detailed food list ID 1863) • dinner or meal kit that − contains separately packaged taxable foods within the box (e.g. nachos dinner kit containing corn chips), and − requires more than limited further preparation, assembling or cooking activity before consumption (Detailed food list ID 1864) • dried or dehydrated fruit for use in flavouring or decorating beverages (Detailed food list ID 1865).
23 July 2025	**Items deleted** The entry for 'vegetarian meal that does not need refrigeration or freezing for its storage' (Detailed food list ID 1782) was deleted as a consequence of the amendments to the 'prepared meal' entry (Detailed food list ID 1546). The following entries were deleted as a consequence of the new entry for 'pasta product' (Detailed food list ID 1859): • 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 (Detailed food list ID 232) • pasta meal that directly competes with takeaways and restaurants, needs refrigeration or freezing for its storage and is marketed as a prepared meal (Detailed food list ID 565) The following entries were deleted as they are too generic and are now covered by the amended 'prepared meal' entry (Detailed food list ID 1545): • prepared meal that directly competes with takeaways and restaurants, needs refrigeration or freezing for its storage and is marketed as a prepared meal (Detailed food list ID 627) • seafood prepared meal that directly competes with takeaways and restaurants, needs refrigeration or freezing for its storage and is marketed as a prepared meal (Detailed food list ID 689) • TV dinners that directly compete with takeaways and restaurants, need refrigeration or freezing for their storage and are marketed as a prepared meal (Detailed food list ID 805) • vegetarian meal that directly competes with takeaways and restaurants, needs refrigeration or freezing for its storage and is marketed as a prepared meal (Detailed food list ID 826) • frozen meals and dinners that: directly competes with takeaways and restaurants, needs refrigeration or freezing for its storage and is marketed as a prepared meal (Detailed food list ID 343)

Status: **not legally binding**

Date	Change
	• meals (complete) that: directly competes with takeaways and restaurants, needs refrigeration or freezing for its storage and is marketed as a prepared meal (Detailed food list ID 464). The following entries were deleted as a consequence of the amendments to the 'shish kebabs, cooked (not hot) or uncooked' entry (Detailed food list ID 437): • fish kebabs, uncooked (Detailed food list ID 324) • prawns kebabs, raw (Detailed food list ID 1544). The following entries were deleted as a consequence of the amendments to the 'noodles' entry (Detailed food list ID 1461): • egg noodles (not marketed as a prepared meal) (Detailed food list ID 1123) • Hokkien noodles (not hot or marketed as a prepared meal) (Detailed food list ID 404). The following entries were deleted as a new entry (Detailed food list ID 1862) was added to combine the various categories of wrap kit: • peking chicken wrap kit (Detailed food list ID 1500) • satay wrap kit (Detailed food list ID 1622) • souvlaki wrap kit (Detailed food list ID 1667) • sweet chilli wrap kit (Detailed food list ID 1723) • tandoori wrap kit (Detailed food list ID 1727). The following entries were deleted as new entries (Detailed food list ID 1863) were added to combine the various categories of dinner kit: • burrito dinner kit (Detailed food list ID 134) • enchilada dinner kit (Detailed food list ID 1130) • fajita dinner kit (Detailed food list ID 1148) • quesadilla dinner kit (Detailed food list ID 1569) • taco dinner kit (Detailed food list ID 1724). The entry for nachos dinner kit (Detailed food list ID 1453) was deleted and replaced by a more generic entry (Detailed food list ID 1864) covering mixed supplies. Food additive entries: • 29 food additive entries were deleted as we amended existing entries to combine various GST-free entries. • 42 food additive entries were deleted as we amended existing entries to combine various Taxable entries. The entry for 'gelatine' (Detailed food list ID 376) was deleted as a consequence of the amendments to the 'gelling agent' entry (Detailed food list ID 1253). The 7 'food additive' entries (Detailed food list IDs 1195, 1196, 1197, 1198, 1199, 1200, 1201) were deleted as the item description is too generic.
28 August 2024	**Items amended** The following amendments were made: • item description for 'breakfast cereal' (Detailed food list ID 126) was amended to add an exclusion for products 'that are a combination of foods including one or more taxable foods' and the Notes were updated to include 'Paragraph 38-3(1)(c) of the GST Act applies to a combination of foods, at least one of which is of a kind specified in Schedule 1 of the GST Act (refer GSTD 2024/1).' • item description for 'breakfast food' (Detailed food list ID 128) was amended to add an exclusion for products 'that are a combination of foods including one or more taxable foods' and the Notes were updated to include 'Paragraph 38-3(1)(c) of the GST Act applies to a combination of foods, at least one of which is of a kind specified in Schedule 1 of the GST Act (refer GSTD 2024/1).'

Status: **not legally binding**

Date	Change
	• Notes for 'baby food' (Detailed food list ID 10) were amended to update the reference to clause 3 of Schedule 1 • Notes for 'infant food' (Detailed food list ID 1336) were amended to update the reference to clause 3 of Schedule 1 • entry for 'potato balls' (Detailed food list ID 1531) was amended to 'potato or other vegetable balls or bites (whether or not mashed or crumbed)' and the Notes updated to 'Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.' • item description for 'water, where alkaline or other additives are added' (Detailed food list ID 1847) was amended to 'alkaline water, where additives are added' and the Notes updated to include 'Item 14 of Schedule 2 of the GST Act does not apply because of the inclusion of additives. Examples include alkaline water where additives are added in the process to increase the pH level.' • Notes to 66 entries were updated to state that subsection 38-3.01(1) of the *A New Tax System (Goods and Services Tax) Regulations 2019* (GST Regulations) applies as subsection 38-3.01(2) of the GST Regulations does not apply. • Notes to 10 entries were updated to state that subsection 38-3.01(1) of the GST Regulations does not apply as paragraph 38-3.01(2)(a) of the GST Regulations applies. • Notes to 23 entries were updated to state that section 13-10 applies and paragraph 38-3(1)(e) of the GST Act and subsection 38-3.01(1) of the GST Regulations does not apply as paragraph 38-3.01(2)(b) of the GST Regulations applies. • Notes to 24 entries were updated to state that subsection 38-3.01(1) of the GST Regulations does not apply as paragraph 38-3.01(2)(b) of the GST Regulations applies.
28 August 2024	**Items added** The following additions were made: • breakfast products that are a combination of foods including one or more taxable foods (Detailed food list ID 1849) • cordon bleu, cooked (not hot) or uncooked (Detailed food list ID 1850) • patty (i.e. meat, meat substitute, vegetable, or seafood patties) cooked (not hot) or uncooked (Detailed food list ID 1851)
28 August 2024	**Items deleted** The following entries were deleted as a new entry was added to combine the various categories of patty: • burger meat (uncooked patty) (Detailed food list ID 132) • chicken patty (not hot) (Detailed food list ID 988) • fish patty (not hot) (Detailed food list ID 1166) • hamburger patty (not hot) (Detailed food list ID 398) • meat substitute patty (not hot) (Detailed food list ID 1425) • vegetable patty (not hot) (Detailed food list ID 1779) The following entries were deleted as a new entry was added to combine the cordon bleu entries: • chicken cordon bleu, uncooked (Detailed food list ID 178) • cordon bleu (chicken), uncooked (Detailed food list ID 238)
28 February 2024	**Items amended** The following amendments were made: • item description for 'baby food (tins or jars)' (Detailed food list ID 10) was amended to 'baby food (not dry food) stored in tins, jars, pouches or satchels and does not

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Date	Change
	require refrigeration or freezing' to reflect more modern containers for wet food that do not require refrigeration and the Notes were updated to confirm item 4 of Schedule 1 of the GST Act does not apply • entry for 'breakfast cereal' (Detailed food list ID 126) was amended to add an exclusion for products 'consisting principally of seeds or nuts that have been processed or treated by salting, spicing, smoking or roasting, or in any other similar way (including toasting or baking)' and the Notes were updated to include reference to item 19 of Schedule 1 of the GST Act • entry for 'breakfast food' (Detailed food list ID 128) was amended to add an exclusion for products 'consisting principally of seeds or nuts that have been processed or treated by salting, spicing, smoking or roasting, or in any other similar way (including toasting or baking)' and the Notes were updated to include reference to item 19 of Schedule 1 of the GST Act • entry for 'casserole mixes, dry' (Detailed food list ID 155) was updated to include 'dry or liquid' • entry for 'chips (deep-fried potato fingers, frozen)' (Detailed food list ID 195) was updated to cover frozen chips regardless of shape or size or type of vegetable and the Notes were updated to consider application of section 38-3 of the GST Act • entry for 'dip (with biscuits, wrapped individually and packaged together)' (Detailed food list ID 1107) was substituted to 'dip and biscuits sold as a single item for consumption', GST status was updated from mixed supply to taxable and the Notes were updated to refer to GSTD 2024/1 • entry for 'infant food (tins or jars)' (Detailed food list ID 1336) was amended to 'infant food stored in tins, jars, pouches or satchels and does not require refrigeration or freezing' to reflect more modern containers for wet food that do not require refrigeration and the Notes were updated to confirm item 4 of Schedule 1 does not apply • entry for 'jelly, ready to eat' (Detailed food list ID 431) was updated to add an exclusion for 'jelly that is for adding to beverages such as milk tea, fruit tea, bubble tea' • entry for 'ketjap manis' (Detailed food list ID 1359) was amended to also refer to 'kecap manis' in description • entry of 'pizza bases' (Detailed food list ID 597) was updated to include 'fresh or frozen' • entry for 'rusks for infants' (Detailed food list ID 1609) was updated to include a description of 'rusk' in the Notes • Notes for 'blended seed and finely ground nut' (Detailed food list ID 926) were updated to refer to GSTD 2024/1 • Notes for 'combat rations' (Detailed food list ID 1820) were updated to refer to combination of foods and mixed supplies • Notes for 'fruit and nut mix that includes glacé fruit or roasted nuts' (Detailed food list ID 369) were updated to refer to GSTD 2024/1 • Notes for 'hampers' (Detailed food list ID 1299) were updated to refer to combination of foods and mixed supplies • entry for 'lunch kit (containing taxable and GST-free foods, e.g. tuna and biscuits)' (Detailed food list ID 1402) was substituted to 'tuna and biscuits sold as a single item for consumption' and the Notes were updated to refer to GSTD 2024/1 • Notes for 'mixed dried fruit with glace cherries' (Detailed food list ID 1441) were updated to refer to GSTD 2024/1 • Notes for 'snack pack' (Detailed food list ID 1659) were updated to refer to GSTD 2024/1

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Date	Change
	• Notes for 'trail mix containing processed or treated nuts, crystallised/glace fruit or confectionery pieces' (Detailed food list ID 1754) were updated to refer to GSTD 2024/1 • Notes to 305 entries were updated to consider the application of section 38-3 of the GST Act where the Notes only referred to the item being GST-free due to paragraph 38-4(1)(b), (e) or (f) of the GST Act applying • Detailed food list IDs were added to all entries to aid in referencing and internal ATO processes.
28 February 2024	**Items added** The following additions were made: • breakfast products that consist principally of seeds or nuts that have been processed or treated by salting, spicing, smoking or roasting, or in any other similar way (including toasting or baking) • dry foods for baby or infants not including rusks but including wafers, rice crackers, soft biscuits • dry processed snack foods for infants that are similar to potato crisps, sticks or straws, corn crisps or chips (whether or not they contain vegetable or fruit) • popping balls, popping pearls, tapioca pearls, aloe vera, jellies and other toppings and ingredients that are for adding to beverages (such as milk tea, fruit tea, bubble tea) • seeds or nuts that have been processed by activating in salt water and dehydrating • sport or energy gels containing a significant proportion of carbohydrates as ingredients (such as maltodextrin) and viscous in nature • water, where alkaline or other additives are added • yoghurt with breakfast cereal (where the yoghurt and dry breakfast cereal are in separate compartments of the one product) • new entries to consolidate various entries – arrangement of cheese, cold cuts, seafood, antipasto, fruits, vegetables or other foods where the food o is presented on a platter or other serving ware o is likely to be served in the same form in which it is sold o requires little or no additional preparation, such as cooking or heating (not thawing), and o is suitable for sharing – baking mixes (e.g. biscuit, cake, cookie, cupcake, fairy cake) that are sold with taxable non-foodstuffs, such as aprons or biscuit cutters, within or attached to the box or packet – baking mixes (e.g. biscuit, cake, cookie, cupcake, fairy cake) that contain chocolate chips within the mix (and contains no taxable food) – baking mixes (e.g. biscuit, cake, cookie, cupcake, fairy cake) that contain separately packaged taxable foods, such as edible cake decorations, within the box or packet – baking mixes (e.g. biscuit, cake, cookie, cupcake, fairy cake) that do not contain any taxable ingredients.
28 February 2024	**Items deleted** The following entries were deleted as a consequence of the amendments to the 'breakfast cereal' and 'breakfast food' entries: • bran/bran based breakfast cereal • cereals, processed and supplied for human consumption • compressed oat biscuit breakfast cereal

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Date	Change
	• compressed wheat biscuit breakfast cereal • dry cereal • muesli breakfast cereal • oat based breakfast cereal • puffed rice breakfast cereal • puffed wheat breakfast cereal. The following entries were deleted as a new entry was added to combine the various categories of baking mixes containing taxable foods separately packaged: • biscuit mixes that contain separately packaged taxable foods, such as edible cake decorations, within the box or packet • cake mixes that contain separately packaged taxable foods, such as edible cake decorations, within the box or packet • cookie mixes that contain separately packaged taxable foods, such as edible cake decorations, within the box or packet • cupcake mixes that contain separately packaged taxable foods, such as edible cake decorations, within the box or packet • fairy cake mixes that contain separately packaged taxable foods, such as edible cake decorations, within the box or packet. The following entries were deleted as a new entry was added to combine the various categories of baking mixes containing chocolate chips: • biscuit mixes that contain taxable ingredients, such as chocolate chips, within the mix • cake mixes that contain taxable ingredients, such as chocolate chips, within the mix • cookie mixes that contain taxable ingredients, such as chocolate chips, within the mix • cupcake mixes that contain taxable ingredients, such as chocolate chips, within the mix • fairy cake mixes that contain taxable ingredients, such as chocolate chips, within the mix. The following entries were deleted as a new entry was added to combine the various categories of baking mixes containing taxable foods separately packaged: • biscuit mixes that are sold with taxable non-foodstuffs, such as aprons or biscuit cutters, within or attached to the box or packet • cake mixes that are sold with taxable non-foodstuffs, such as aprons or patty pans, within or attached to the box or packet • cookie mixes that are sold with taxable non-foodstuffs, such as aprons or cookie cutters, within or attached to the box or packet • cupcake mixes that are sold with taxable non-foodstuffs, such as aprons or cookie cutters, within or attached to the box or packet • fairy cake mixes that are sold with taxable non-foodstuffs, such as aprons or cookie cutters, within or attached to the box or packet. The following entries were deleted as a new entry was added to combine the various categories of baking mixes that do not contain any taxable ingredients: • biscuit mixes that do not contain any taxable ingredients • cake mixes that do not contain any taxable ingredients • cookie mixes that do not contain any taxable ingredients • cupcake mixes that do not contain any taxable ingredients • fairy cake mixes that do not contain any taxable ingredients.

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Date	Change
	The following entries were deleted as new entry was added for arrangements of food: • antipasto platter • arrangements of food (platters) • cheese platters • cold cut platter • fruit platter • platters of cheese, cold cuts, fruit, vegetables and other arrangements of food • seafood platter • small goods platter • vegetable platter. The following entries were deleted as they were duplicates of other entries: • frozen pizza bases • pavlova mix (dry ingredients).
28 June 2023	**Items amended** The following amendments were made: • entry for breadcrumbs that are GST-free as an ingredient for food was amended to include reference to Schedule 1 of the GST Act • entry for brioche was amended to include brioche-style products • 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 • entry for cocoa powder was amended to clarify that it is GST-free when it is not marketed as an ingredient for confectionery • 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 • entry for cold meats was amended to specify that they are not GST-free when sold as a platter or similar arrangement for food • 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 • entry for pita wraps (filled) was amended to add a classification of taxable as previously no classification was given • entry for seaweed – seasoned or roasted was amended to clarify that it is GST-free when not sold as a crispy or crunchy snack • 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 • 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.
28 June 2023	**Items added** The following additions were made: • cocoa powder, cocoa mass, cocoa butter (marketed as an ingredient for confectionery) • coconut chips • fruit crumble (e.g. apple crumble dessert) • seaweed snacks (crunchy or crispy and packaged ready to eat) • smoothie powder

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Date	Change
	• syrups marketed principally as an ice coffee preparation • yeast and malt for brewing alcoholic beverages.
28 June 2023	**Items deleted** 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: • breadcrumbs – GST-free - food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. The following entries were deleted as they were duplicates of other entries: • cold meat • damper • glacé fruit • pretzel (plain bread roll formed in a pretzel shape). The following entry was deleted as this levy was terminated effective from 23 February 2009: • dairy adjustment levy on flavoured milk. The following entry was deleted as it implied that all ingredients for food are GST-free, and flour and sugar have their own entries: • ingredients for food for human consumption (e.g. flour, sugar).
17 January 2018	**Item added** The following item was added: • smoothie packs containing ingredients such as fruit, vegetables, seeds etc to be used to make smoothie beverages (fresh, frozen, tinned, packaged) are taxable.
27 August 2014	**Items deleted** The following entry was deleted: • tiramisu (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption).
31 August 2011	**Items amended** The following amendments were made: • hampers. Reference to GSTR 2001/8 added to Notes • entries for vitamin and mineral amended to vitamins and minerals to address a search problem identified by industry • entries for Italian rolls and pizza roll amended to ensure consistency with ATO ID 2008/132) • entries for baby or infant beverage and formula and specialised baby/infant juice clarified • correction made to error in entry for invalid beverage • snack pack. Information added to Item and Notes to provide greater clarity on what the ATO considers a snack pack to be • correction made to error in item number of Schedule 1 for pastry triangles/parcels • 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 • 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.
31 August 2011	**Items added** The following additions were made:

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Date	Change
	• baked pudding, to confirm that baked puddings are taxable • pizza roll, to ensure consistency with ATO ID 2008/132 • 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 • rice syrup • zabaglione (Italian cream mousse) • herbs for preparing tonic soups • essence of chicken – tonic/energy drink • nutritional supplements – red date with rock sugar – bird's nest with and without rock sugar • dukkah (dry dip or marinade) • combat rations • Indian foods: – kumbilappam – elayappam – laddu – uzhunnu vada – banana roast – vegetable cutlet – sukhiyan.
31 August 2011	**Items deleted** The following entries were deleted: • flatbread (pita, mountain, naan etc) – with pizza topping or filling more than 30%of the product's depth • pita bread topped with pizza toppings. These entries were not consistent with ATO ID 2008/132. • fruit snack (processed fruit strip/bar with a sugar content less than 40%) • fruit snack (processed fruit strip/bar with a sugar content equal to or greater than 40%). These entries are currently under review as the ATO view needs to be clarified.
18/06/2010	**Items amended** The following amendments were made: • removal of duplicated items for example, garlic bread, bread and rolls – garlic • alphabetical listing of items rather than categories for example, focaccias rather than bread and rolls – focaccias • food items listed to align with products on GS1net database.
18/06/2010	**Items added** 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	**Items amended** 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	**Items amended** 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.

Detailed Food List

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Date	Change
18/02/2009	**Items amended** 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	**Pizza rolls** For more information about the GST treatment of pizza rolls, refer to **GST and pizza rolls** fact sheet.
30/09/2008	**Item removed** '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	**Breakfast bars** 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 **GSTD 2008/2 – Goods and services tax: are supplies of food known as breakfast bars GST-free?**