


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

 This cover sheet is provided for information only. It does not form part of *Addendum - Details of the GST status of major food and beverage product lines -*

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## Addendum

### Detailed food list

This Addendum amends the Detailed food list to amend existing entries, add new food and beverage product lines and delete existing entries which are either inconsistent with ATO ID 2008/132 or under review pending the clarification of the ATO view.

#### The Detailed food list is amended as follows:

**1. Paragraph 4**

Omit reference to 'sale' of food and substitute with 'supply' of food as per the statutory term used (refer section 38-2 of the GST Act).

**2. Paragraph 8**

(a) Omit references to 'sale' of food and substitute with 'supply' of food as per the statutory term used (refer section 38-2 of the GST Act).

(b) Omit 'it is supplied from'; substitute 'from which it is supplied'

**3. Paragraph 11**

Omit the paragraph.

**4. Paragraph 12 and heading**

Omit the paragraph, including heading and table.

**5. History of changes**

Insert after the first row of the table:

31 August 2011	<p><b>Items amended</b></p> <p>The following amendments were made:</p> <ul style="list-style-type: none"> <li>• hampers. Reference to GSTR 2001/8 added to Notes</li> <li>• entries for vitamin and mineral amended to vitamins and minerals to address a search problem identified by industry</li> <li>• entries for Italian rolls and pizza roll amended to ensure consistency with ATO ID 2008/132)</li> <li>• entries for baby or infant beverage and formula and specialised baby/infant juice clarified</li> <li>• correction made to error in entry for invalid beverage</li> <li>• snack pack. Information added to Item and Notes to provide greater clarity on what the ATO considers a snack pack to be</li> <li>• correction made to error in item number of Schedule 1 for pastry</li> </ul>
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	<p>triangles/parcels</p> <ul style="list-style-type: none"> <li>description of various food items relating to the category of prepared food, bakery products or biscuit goods amended to reflect the content from clause 2 of Schedule 1 of the GST Act. Reference to clause 2 was added to Notes section of the relevant items</li> <li>mineral, nutritional supplements and vitamin. Reference to ‘Paragraph 38-4(1)(a) of the GST Act does not apply to a product differentiated as a non-food product’ deleted from Notes.</li> </ul>
31 August 2011	<p><b>Items added</b></p> <p>The following additions were made:</p> <ul style="list-style-type: none"> <li>baked pudding, to confirm that baked puddings are taxable</li> <li>pizza roll, to ensure consistency with ATO ID 2008/132</li> <li>curry (without rice or other accompaniment, not marketed as a prepared meal), to provide greater clarity on when the ATO does not consider a prepared product to be a prepared meal</li> <li>rice syrup</li> <li>zabaglione (Italian cream mousse)</li> <li>herbs for preparing tonic soups</li> <li>essence of chicken – tonic/energy drink</li> <li>nutritional supplements: <ul style="list-style-type: none"> <li>red date with rock sugar</li> <li>bird’s nest with and without rock sugar</li> </ul> </li> <li>dukkah (dry dip or marinade)</li> <li>combat rations</li> <li>Indian foods: <ul style="list-style-type: none"> <li>kumbilappam</li> <li>elayappam</li> <li>laddu</li> <li>uzhunnu vada</li> <li>banana roast</li> <li>vegetable cutlet</li> <li>sukhiyan</li> </ul> </li> </ul>
31 August 2011	<p><b>Items deleted</b></p> <p>The following entries were deleted:</p> <ul style="list-style-type: none"> <li>flatbread (pita, mountain, naan etc) – with pizza topping or filling more than 30% of the product’s depth</li> <li>pita bread topped with pizza toppings</li> </ul> <p>These entries were not consistent with ATO ID 2008/132.</p> <ul style="list-style-type: none"> <li>fruit snack (processed fruit strip/bar with a sugar content less than 40%)</li> <li>fruit snack (processed fruit strip/bar with a sugar content equal to or greater than 40%)</li> </ul> <p>These entries are currently under review as the ATO view needs to be clarified.</p>

## 6. Table item ‘amaretti (italian almond cookie)’

Omit ‘italian’; substitute ‘Italian’.

**7. Table item ‘baby beverage (marketed principally as a beverage for infants)’**

Omit ‘marketed principally as a beverage for infants’; substitute ‘beverages, and ingredients for beverages, of a kind marketed principally as food for infants’.

**8. Table item ‘baby formula’**

After ‘baby formula’; insert ‘(beverages, and ingredients for beverages, of a kind marketed principally as food for infants)’.

**9. Table item ‘baked beans’**

After the row; insert:

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.
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**10. Table item ‘baklava’(supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating)**

(a) Omit ‘supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating’; substitute ‘supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption’.

(b) Omit ‘of the GST Act applies’; substitute ‘and clause 2 of the GST Act apply’.

**11. Table item ‘banana chips’**

After the row; insert:

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.
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**12. Table item ‘biltong - semi-dried, soft’**

After the row; insert:

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.
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**13. Table item ‘biscuit dough (supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating)’**

Omit ‘supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating’;  
substitute ‘supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption’.

**14. Table item ‘biscuits (supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating)’**

(a) Omit ‘supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating’;  
substitute ‘supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption’.

(b) Omit ‘of the GST Act applies’; substitute ‘and clause 2 of the GST Act apply’.

**15. Table item ‘bread or roll with a sweet filling or coating (other than a glaze, supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating)’**

(a) Omit ‘supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating’;  
substitute ‘supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption’.

(b) Omit ‘of the GST Act applies’; substitute ‘and clause 2 of the GST Act apply’.

**16. Table item ‘brioche (supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating)’**

(a) Omit ‘supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating’;  
substitute ‘supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption’.

(b) Omit ‘of the GST Act applies’; substitute ‘and clause 2 of the GST Act apply’.

**17. Table item ‘brownie slice (supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating)’**

(a) Omit ‘supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating’;  
substitute ‘supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption’.

(b) Omit ‘of the GST Act applies’; substitute ‘and clause 2 of the GST Act apply’.

**18. Table item ‘brownies (supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating)’**

(a) Omit ‘supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating’;  
substitute ‘supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption’.

(b) Omit ‘of the GST Act applies’; substitute ‘and clause 2 of the GST Act apply’.

**19. Table item ‘buns with a sweet filling or coating (other than a glaze, supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating)’**

- (a) Omit ‘supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating’; substitute ‘supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption’.
- (b) Omit ‘of the GST Act applies’; substitute ‘and clause 2 of the GST Act apply’.

**20. Table item ‘cakes (supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating)’**

- (a) Omit ‘supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating’; substitute ‘supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption’.
- (b) Omit ‘of the GST Act applies’; substitute ‘and clause 2 of the GST Act apply’.

**21. Table item ‘calzoni (supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating)’**

- (a) Omit ‘supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating’; substitute ‘supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption’.
- (b) Omit ‘of the GST Act applies’; substitute ‘and clause 2 of the GST Act apply’.

**22. Table item ‘cheesecake (supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating)’**

- (a) Omit ‘supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating’; substitute ‘supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption’.
- (b) Omit ‘of the GST Act applies’; substitute ‘and clause 2 of the GST Act apply’.

**23. Table item ‘chicken sausage roll (supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating)’**

- (a) Omit ‘supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating’; substitute ‘supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption’.
- (b) Omit ‘of the GST Act applies’; substitute ‘and clause 2 of the GST Act apply’.

**24. Table item ‘chinese pancakes’**

Omit ‘chinese’; substitute ‘Chinese’.

**25. Table item ‘chocolate éclair (supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating)’**

- (a) Omit ‘supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating’; substitute ‘supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption’.
- (b) Omit ‘of the GST Act applies’; substitute ‘and clause 2 of the GST Act apply’.

**26. Table item ‘chocolate sponge roll (supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating)’**

- (a) Omit ‘supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating’; substitute ‘supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption’.
- (b) Omit ‘of the GST Act applies’; substitute ‘and clause 2 of the GST Act apply’.

**27. Table item ‘christmas cake (supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating)’**

- (a) Omit ‘christmas’; substitute ‘Christmas’.
- (b) Omit ‘supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating’; substitute ‘supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption’.
- (c) Omit ‘of the GST Act applies’; substitute ‘and clause 2 of the GST Act apply’.

**28. Table item ‘christmas pudding (supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating)’**

- (a) Omit ‘christmas’; substitute ‘Christmas’.
- (b) Omit ‘supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating’; substitute ‘supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption’.
- (c) Omit ‘of the GST Act applies’; substitute ‘and clause 2 of the GST Act apply’.

**29. Table item ‘christollen (german christmas cake, supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating)’**

- (a) Omit ‘german’; substitute ‘German’.
- (b) Omit ‘supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating’; substitute ‘supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption’.
- (c) Omit ‘of the GST Act applies’; substitute ‘and clause 2 of the GST Act apply’.

**30. Table item ‘cinnamon buns (supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating)’**

- (a) Omit ‘supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating’; substitute ‘supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption’.
- (b) Omit ‘of the GST Act applies’; substitute ‘and clause 2 of the GST Act apply’.

**31. Table item ‘coffee scrolls (supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating)’**

- (a) Omit ‘supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating’; substitute ‘supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption’.
- (b) Omit ‘of the GST Act applies’; substitute ‘and clause 2 of the GST Act apply’.

**32. Table item ‘cold meats’**

After the row; insert:

combat rations	mixed supply	Where a mix of GST-free and taxable individually packaged goods is packed and sold together the items are taxed individually as a mixed supply. For more information on mixed supplies you can refer to the following Goods and Services Tax Rulings: GSTR 2001/8 Goods and services tax: apportioning the consideration for a supply that includes taxable and non-taxable parts and GSTR 2006/9 Goods and services tax: supplies (paragraphs 63 to 66). Added with effect from 31 August 2011.
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**33. Table item ‘cookie dough (supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating)’**

Omit ‘supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating’; substitute ‘supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption’.

**34. Table item ‘cookies (supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating)’**

(a) Omit ‘supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating’; substitute ‘supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption’.

(b) Omit ‘of the GST Act applies’; substitute ‘and clause 2 of the GST Act apply’.

**35. Table item ‘cream puffs (filled, supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating)’**

(a) Omit ‘supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating’; substitute ‘supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption’.

(b) Omit ‘of the GST Act applies’; substitute ‘and clause 2 of the GST Act apply’.

**36. Table item ‘cream puffs (unfilled, supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating)’**

Omit ‘supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating’; substitute ‘supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption’.

**37. Table item ‘crepes (supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating)’**

(a) Omit ‘supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating’; substitute ‘supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption’.

(b) Omit ‘of the GST Act applies’; substitute ‘and clause 2 of the GST Act apply’.

**38. Table item ‘croissants (supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating)’**

- (a) Omit ‘supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating’; substitute ‘supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption’.
- (b) Omit ‘of the GST Act applies’; substitute ‘and clause 2 of the GST Act apply’.

**39. Table item ‘croquembouche (supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating)’**

- (a) Omit ‘supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating’; substitute ‘supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption’.
- (b) Omit ‘of the GST Act applies’; substitute ‘and clause 2 of the GST Act apply’.

**40. Table item ‘crostini (baked/dried/grilled italian mini toasts)’**

Omit ‘italian’; substitute ‘Italian’.

**41. Table item ‘crostini (fried and/or seasoned italian mini toasts)’**

Omit ‘italian’; substitute ‘Italian’.

**42. Table item ‘cupcakes (supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating)’**

- (a) Omit ‘supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating’; substitute ‘supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption’.
- (b) Omit ‘of the GST Act applies’; substitute ‘and clause 2 of the GST Act apply’.

After the row; insert:

curry (without rice or other accompaniment, that is not marketed as a prepared meal)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. Schedule 1, item 4 of the GST Act does not apply to a curry that is supplied with a serving suggestion to add rice (or other accompaniments) before consumption. Added with effect from 31 August 2011.
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**43. Table item ‘custard tart (supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating)’**

- (a) Omit ‘supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating’; substitute ‘supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption’.
- (b) Omit ‘of the GST Act applies’; substitute ‘and clause 2 of the GST Act apply’.

**44. Table item ‘danish (apple, apricot etc, supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating)’**

- (a) Omit ‘danish’; substitute ‘Danish’.
- (b) Omit ‘supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating’; substitute ‘supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption’.
- (c) Omit ‘of the GST Act applies’; substitute ‘and clause 2 of the GST Act apply’.

**45. Table item ‘date rolls (cakes, supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating)’**

- (a) Omit ‘supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating’; substitute ‘supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption’.
- (b) Omit ‘of the GST Act applies’; substitute ‘and clause 2 of the GST Act apply’.

**46. Table item ‘doughnuts (supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating)’**

- (a) Omit ‘supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating’; substitute ‘supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption’.
- (b) Omit ‘of the GST Act applies’; substitute ‘and clause 2 of the GST Act apply’.

**47. Table item ‘duck, not supplied for human consumption (for example: pet food)’**

After the row; insert:

dukkah (dry dip or marinade)	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies. Added with effect from 31 August 2011.
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**48. Table item ‘eggs yolks (fresh, frozen, powdered)’**

After the row; insert:

elayappam (steamed Indian pudding/dessert)	taxable	Schedule 1, item 20 of the GST Act applies. Added with effect from 31 August 2011.
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**49. Table item ‘english breakfast muffins (bread type)’**

Omit ‘english’; substitute ‘English’.

**50. Table item ‘essence of chicken’**

After the row; insert:

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.
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**51. Table item ‘fairy cakes (supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating)’**

- (a) Omit ‘supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating’; substitute ‘supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption’.
- (b) Omit ‘of the GST Act applies’; substitute ‘and clause 2 of the GST Act apply’.

**52. Table item ‘filo pastry with savoury vegetable filling (supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating)’**

- (a) Omit ‘supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating’; substitute ‘supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption’.
- (b) Omit ‘applies’; after ‘(food of a kind similar to pastizzi)’ insert ‘and clause 2 of the GST Act apply’.

**53. Table item ‘finger buns (supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating)’**

- (a) Omit ‘supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating’; substitute ‘supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption’.
- (b) Omit ‘of the GST Act applies’; substitute ‘and clause 2 of the GST Act apply’.

**54. Table item ‘flapcakes (supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating)’**

- (a) Omit ‘supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating’; substitute ‘supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption’.
- (b) Omit ‘of the GST Act applies’; substitute ‘and clause 2 of the GST Act apply’.

**55. Table item ‘flapjacks (supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating)’**

- (a) Omit ‘supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating’; substitute ‘supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption’.
- (b) Omit ‘of the GST Act applies’; substitute ‘and clause 2 of the GST Act apply’.

**56. Table item ‘flatbread (pita, mountain, naan etc) - plain’**

After ‘plain’; insert ‘or flavoured’.

**57. Table item ‘flatbread (pita, mountain, naan etc) - with pizza topping or filling more than 30% of the product’s depth’**

Omit the row.

**58. Table item ‘frankfurt in pastry (supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating)’**

- (a) Omit ‘supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating’; substitute ‘supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption’.
- (b) Omit ‘of the GST Act applies’; substitute ‘and clause 2 of the GST Act apply’.

**59. Table item ‘fruit bun with a sweet filling or coating (other than a glaze, supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating)’**

- (a) Omit ‘supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating’; substitute ‘supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption’.
- (b) Omit ‘of the GST Act applies’; substitute ‘and clause 2 of the GST Act apply’.

**60. Table item ‘fruit cake (supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating)’**

- (a) Omit ‘supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating’; substitute ‘supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption’.
- (b) Omit ‘of the GST Act applies’; substitute ‘and clause 2 of the GST Act apply’.

**61. Table item ‘fruit loaf with a sweet filling or coating (other than a glaze, supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating)’**

- (a) Omit ‘supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating’; substitute ‘supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption’.
- (b) Omit ‘of the GST Act applies’; substitute ‘and clause 2 of the GST Act apply’.

**62. Table item ‘fruit scrolls (supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating)’**

- (a) Omit ‘supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating’; substitute ‘supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption’.
- (b) Omit ‘of the GST Act applies’; substitute ‘and clause 2 of the GST Act apply’.

**63. Table item ‘fruit snack (processed fruit strip/bar with a sugar content equal to or greater than 40%)’**

Omit the row.

**64. Table item ‘fruit snack (processed fruit strip/bar with a sugar content less than 40%)’**

Omit the row.

**65. Table item ‘gingerbread (supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating)’**

- (a) Omit ‘supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating’; substitute ‘supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption’.
- (b) Omit ‘of the GST Act applies’; substitute ‘and clause 2 of the GST Act apply’.

**66. Table item ‘greek whole fruits in syrup’**

Omit ‘greek’; substitute ‘Greek’.

**67. Table item ‘griddlecakes (supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating)’**

- (a) Omit ‘supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating’; substitute ‘supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption’.
- (b) Omit ‘of the GST Act applies’; substitute ‘and clause 2 of the GST Act apply’.

**68. Table item ‘hampers’**

At the end of the paragraph in column three; insert ‘For more information on mixed supplies you can refer to the following Goods and Services Tax Rulings: GSTR 2001/8 Goods and services tax: apportioning the consideration for a supply that includes taxable and non-taxable parts and GSTR 2006/9 Goods and services tax: supplies (paragraphs 63 to 66).’.

**69. Table item ‘herbal tea/drink, supplied for medicinal or therapeutic purposes’**

After the row; insert:

herbs for preparing tonic soups	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies. Added with effect from 31 August 2011.
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**70. Table item ‘hopia (Asian pastry with sweet filling, supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating)’**

- (a) Omit ‘supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating’; substitute ‘supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption’.
- (b) Omit ‘of the GST Act applies’; substitute ‘and clause 2 of the GST Act apply’.

**71. Table item ‘hot cakes (supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating)’**

- (a) Omit ‘supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating’; substitute ‘supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption’.
- (b) Omit ‘of the GST Act applies’; substitute ‘and clause 2 of the GST Act apply’.

**72. Table item ‘hot cross bun with a sweet filling or coating (other than a glaze, supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating)’**

- (a) Omit ‘supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating’; substitute ‘supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption’.
- (b) Omit ‘of the GST Act applies’; substitute ‘and clause 2 of the GST Act apply’.

**73. Table item ‘infant beverage (marketed principally as a beverage for infants)’**

Omit ‘marketed principally as a beverage for infants’; substitute ‘beverages, and ingredients for beverages, of a kind marketed principally as food for infants’.

**74. Table item ‘infant formula’**

After ‘infant formula’; insert ‘(beverages, and ingredients for beverages, of a kind marketed principally as food for infants)’.

**75. Table item ‘invalid beverage (marketed principally as a beverage for infants)’**

After ‘invalid beverage’; omit ‘(marketed principally as a beverage for infants)’; substitute ‘(beverages, and ingredients for beverages, of a kind marketed principally as food for invalids)’.

**76. Table item ‘irish stews (canned)’**

Omit ‘irish’; substitute ‘Irish’.

**77. Table item ‘italian bread and rolls such as ciabatte loaves and rolls and focaccias (unfilled)’**

Omit ‘italian’; substitute ‘Italian’.

**78. Table item ‘italian bread and rolls such as ciabatte loaves and rolls and focaccias (filled)’**

Omit ‘italian’; substitute ‘Italian’.

**79. Table item ‘italian rolls (topped with more than 30% pizza toppings)’**

- (a) Omit ‘italian’; substitute ‘Italian’.
- (b) Omit ‘(topped with more than 30% pizza toppings)’; substitute ‘(that are not capable of being cut and filled, are made from pizza dough and topped with more than 30% pizza toppings)’.

**80. Table item ‘italian rolls (topped with less than 30% pizza toppings)’**

- (a) Omit ‘italian’; substitute ‘Italian’.
- (b) Omit ‘(topped with less than 30% pizza toppings)’; substitute ‘(that can be cut and filled, are made from bread dough or topped with less than 30% pizza toppings)’.
- (c) Omit ‘dough base and’; substitute ‘dough base or’.

**81. Table item ‘jam sponge roll (supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating)’**

- (a) Omit ‘supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating’; substitute ‘supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption’.
- (b) Omit ‘of the GST Act applies’; substitute ‘and clause 2 of the GST Act apply’.

**82. Table item ‘juice - specialised baby/infant beverage’**

After ‘juice - specialised baby/infant beverage’; insert ‘less than 90% by volume of juice (beverages, and ingredients for beverages, of a kind marketed principally as food for infants)’.

**83. Table item ‘kransky’**

After the row; insert:

kumbilappam (steamed Indian pudding/dessert)	taxable	Schedule 1, item 20 of the GST Act applies. Added with effect from 31 August 2011.
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**84. Table item ‘lactose supplied as an ingredient for home brewing’**

After the row; insert:

laddu (Indian confectionery)	taxable	Schedule 1, item 8 of the GST Act applies. Added with effect from 31 August 2011.
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**85. Table item ‘lamington fingers (supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating)’**

- (a) Omit ‘supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating’; substitute ‘supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption’.
- (b) Omit ‘of the GST Act applies’; substitute ‘and clause 2 of the GST Act apply’.

**86. Table item ‘lamingtons (cakes, supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating)’**

- (a) Omit ‘supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating’; substitute ‘supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption’.
- (b) Omit ‘of the GST Act applies’; substitute ‘and clause 2 of the GST Act apply’.

**87. Table item ‘meat pie (supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating)’**

- (a) Omit ‘supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating’; substitute ‘supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption’.
- (b) Omit ‘of the GST Act applies’; substitute ‘and clause 2 of the GST Act apply’.

**88. Table item ‘mineral capsule, caplet or tablet’**

- (a) Omit ‘mineral capsule, caplet or tablet’; substitute ‘mineral (capsule, caplet, tablet or tincture)’.
- (b) Omit ‘Paragraph 38-4(1)(a) of the GST Act does not apply to a product differentiated as a non-food product.’.
- (c) Omit ‘caplets or tablets’; substitute ‘caplets, tablets or tinctures’.

**89. Table item ‘muffins (cake type, supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating)’**

- (a) Omit ‘supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating’; substitute ‘supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption’.
- (b) Omit ‘of the GST Act applies’; substitute ‘and clause 2 of the GST Act apply’.

**90. Table item ‘mushroom boreka (supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating)’**

- (a) Omit ‘supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating’; substitute ‘supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption’.
- (b) Omit ‘of the GST Act applies’; after ‘(food similar to a pie or pastie) insert ‘and clause 2 of the GST Act apply’.

**91. Table item ‘nutritional supplements’**

- (a) Omit ‘Paragraph 38-4(1)(a) of the GST Act does not apply to a product differentiated as a non-food product.’.

**92. Table item ‘oriental bun - with sweet filling (supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating)’**

- (a) Omit ‘supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating’; substitute ‘supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption’.
- (b) Omit ‘of the GST Act applies’; substitute ‘and clause 2 of the GST Act apply’.

**93. Table item ‘oriental pancake with sweet filling (supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating)’**

- (a) Omit ‘supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating’; substitute ‘supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption’.
- (b) Omit ‘of the GST Act applies’; substitute ‘and clause 2 of the GST Act apply’.

**94. Table item ‘pancakes (supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating)’**

- (a) Omit ‘supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating’; substitute ‘supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption’.
- (b) Omit ‘of the GST Act applies’; substitute ‘and clause 2 of the GST Act apply’.

**95. Table item ‘panettone (supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating)’**

- (a) Omit ‘supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating’; substitute ‘supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption’.
- (b) Omit ‘of the GST Act applies’; substitute ‘and clause 2 of the GST Act apply’.

**96. Table item ‘panjacks (supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating)’**

- (a) Omit ‘supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating’; substitute ‘supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption’.
- (b) Omit ‘of the GST Act applies’; substitute ‘and clause 2 of the GST Act apply’.

**97. Table item ‘pasties (supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating)’**

- (a) Omit ‘supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating’; substitute ‘supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption’.
- (b) Omit ‘of the GST Act applies’; substitute ‘and clause 2 of the GST Act apply’.

**98. Table item ‘pastizzi (supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating)’**

- (a) Omit ‘supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating’; substitute ‘supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption’.
- (b) Omit ‘of the GST Act applies’; substitute ‘and clause 2 of the GST Act apply’.

**99. Table item ‘pastries (e.g. danish, supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating)’**

- (a) Omit ‘danish’; substitute ‘Danish’.
- (b) Omit ‘supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating’; substitute ‘supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption’.
- (c) Omit ‘of the GST Act applies’; substitute ‘and clause 2 of the GST Act apply’.

**100. Table item ‘pastry triangles/parcels (filled and baked, supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating)’**

- (a) Omit ‘supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating’; substitute ‘supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption’.
- (b) Omit ‘item 22’; substitute ‘item 25’.
- (c) Omit ‘of the GST Act applies’; substitute ‘and clause 2 of the GST Act apply’.

**101. Table item ‘pies (meat, vegetable or fruit, supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating)’**

- (a) Omit ‘supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating’; substitute ‘supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption’.
- (b) Omit ‘of the GST Act applies’; substitute ‘and clause 2 of the GST Act apply’.

**102. Table item ‘pikelets (supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating)’**

- (a) Omit ‘supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating’; substitute ‘supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption’.
- (b) Omit ‘of the GST Act applies’; substitute ‘and clause 2 of the GST Act apply’.

**103. Table item ‘pita bread (topped with pizza ingredients)’**

Omit the row.

**104. Table item ‘pizza roll’**

- (a) After ‘pizza roll’; insert ‘(that can be cut and filled, is made from bread dough or topped with less than 30% pizza toppings)’.
- (b) Omit ‘dough base and’; substitute ‘dough base or’.
- (c) After the row insert:

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).
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**105. Table item ‘plum pudding (supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating)’**

- (a) Omit ‘supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating’; substitute ‘supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption’.
- (b) Omit ‘of the GST Act applies’; substitute ‘and clause 2 of the GST Act apply’.

**106. Table item ‘poffertjes (supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating)’**

- (a) Omit ‘supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating’; substitute ‘supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption’.
- (b) Omit ‘of the GST Act applies’; substitute ‘and clause 2 of the GST Act apply’.

**107. Table item ‘potato boreka (supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating)’**

- (a) Omit ‘supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating’; substitute ‘supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption’.
- (b) Omit ‘of the GST Act applies’; substitute ‘and clause 2 of the GST Act apply’.

**108. Table item ‘profiteroles (filled, supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating)’**

- (a) Omit ‘supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating’; substitute ‘supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption’.
- (b) Omit ‘of the GST Act applies’; substitute ‘and clause 2 of the GST Act apply’.

**109. Table item ‘profiteroles (unfilled, supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating)’**

Omit ‘supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating’; substitute ‘supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption’.

**110. Table item ‘red bean cake (filled, supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating)’**

- (a) Omit ‘supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating’; substitute ‘supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption’.
- (b) Omit ‘of the GST Act applies’; substitute ‘and clause 2 of the GST Act apply’.

**111. Table item ‘red bean pie (supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating)’**

- (a) Omit ‘supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating’; substitute ‘supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption’.
- (b) Omit ‘of the GST Act applies’; substitute ‘and clause 2 of the GST Act apply’.

After the row; insert:

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.
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**112. Table item ‘rice pudding (baked, supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating)’**

- (a) Omit ‘supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating’; substitute ‘supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption’.
- (b) Omit ‘of the GST Act applies’; substitute ‘and clause 2 of the GST Act apply’.

**113. Table item ‘rice stick (noodle)’**

After the row; insert:

rice syrup	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies. Added with effect from 31 August 2011.
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**114. Table item ‘rugelach (supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating)’**

- (a) Omit ‘supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating’; substitute ‘supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption’.
- (b) Omit ‘of the GST Act applies’; substitute ‘and clause 2 of the GST Act apply’.

**115. Table item ‘sausage rolls (supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating)’**

- (a) Omit ‘supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating’; substitute ‘supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption’.
- (b) Omit ‘of the GST Act applies’; substitute ‘and clause 2 of the GST Act apply’.

**116. Table item ‘scones (supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating)’**

- (a) Omit ‘supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating’; substitute ‘supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption’.
- (b) Omit ‘of the GST Act applies’; substitute ‘and clause 2 of the GST Act apply’.

**117. Table item ‘scrolls (supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating)’**

- (a) Omit ‘supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating’; substitute ‘supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption’.
- (b) Omit ‘of the GST Act applies’; substitute ‘and clause 2 of the GST Act apply’.

**118. Table item ‘self-saucing pudding (supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating)’**

- (a) Omit ‘supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating’; substitute ‘supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption’.
- (b) Omit ‘of the GST Act applies’; substitute ‘and clause 2 of the GST Act apply’.

**119. Table item ‘shepherd’s pie (supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating)’**

- (a) Omit ‘supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating’; substitute ‘supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption’.
- (b) Omit ‘of the GST Act applies’; substitute ‘and clause 2 of the GST Act apply’.

**120. Table item ‘slices (bakery products, supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating)’**

- (a) Omit ‘supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating’; substitute ‘supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption’.
- (b) Omit ‘of the GST Act applies’; substitute ‘and clause 2 of the GST Act apply’.

**121. Table item ‘snack pack (containing taxable and GST-free foods, e.g. cheese and biscuits)’**

- (a) After ‘biscuits’; insert ‘, dip and crackers’.
- (b) At the end of the paragraph in column three; insert ‘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.’.

**122. Table item ‘sponge cake (supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating)’**

- (a) Omit ‘supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating’; substitute ‘supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption’.
- (b) Omit ‘of the GST Act applies’; substitute ‘and clause 2 of the GST Act apply’.

**123. Table item ‘steamed pudding (supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating)’**

- (a) Omit ‘supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating’; substitute ‘supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption’.
- (b) Omit ‘of the GST Act applies’; substitute ‘and clause 2 of the GST Act apply’.

**124. Table item ‘sticky date pudding (supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating)’**

- (a) Omit ‘supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating’; substitute ‘supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption’.
- (b) Omit ‘of the GST Act applies’; substitute ‘and clause 2 of the GST Act apply’.

**125. Table item ‘strudel (supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating)’**

- (a) Omit ‘supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating’; substitute ‘supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption’.
- (b) Omit ‘of the GST Act applies’; substitute ‘and clause 2 of the GST Act apply’.

**126. Table item ‘sugar free confectionary’**

After the row; insert:

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.
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**127. Table item ‘sweetly filled or coated buns (a glaze is not considered a sweet coating, supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating)’**

- (a) Omit ‘supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating’; substitute ‘supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption’.
- (b) Omit ‘of the GST Act applies’; substitute ‘and clause 2 of the GST Act apply’.

**128. Table item ‘tapioca pudding (supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating)’**

- (a) Omit ‘supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating’; substitute ‘supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption’.
- (b) Omit ‘of the GST Act applies’; substitute ‘and clause 2 of the GST Act apply’.

**129. Table item ‘tarts (supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating)’**

- (a) Omit ‘supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating’; substitute ‘supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption’.
- (b) Omit ‘of the GST Act applies’; substitute ‘and clause 2 of the GST Act apply’.

**130. Table item ‘teacake (supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating)’**

- (a) Omit ‘supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating’; substitute ‘supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption’.
- (b) Omit ‘of the GST Act applies’; substitute ‘and clause 2 of the GST Act apply’.

**131. Table item ‘tiramisu (supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating)’**

- (a) Omit ‘supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating’; substitute ‘supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption’.
- (b) Omit ‘of the GST Act applies’; substitute ‘and clause 2 of the GST Act apply’.

**132. Table item ‘torte (supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating)’**

- (a) Omit ‘supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating’; substitute ‘supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption’.
- (b) Omit ‘of the GST Act applies’; substitute ‘and clause 2 of the GST Act apply’.

**133. Table item ‘turkish bread and rolls (filled)’**

Omit ‘turkish’; substitute ‘Turkish’.

**134. Table item ‘turkish bread and rolls (unfilled)’**

Omit ‘turkish’; substitute ‘Turkish’.

**135. Table item ‘turkish delight’**

Omit ‘turkish’; substitute ‘Turkish’.

**136. Table item ‘used cooking oil that is not marketed for culinary purposes’**

After the row; insert:

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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**137. Table item ‘vegetable croquette (not hot)’**

After the row; insert:

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.
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**138. Table item ‘vegetable triangles (supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating)’**

- (a) Omit ‘supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating’; substitute ‘supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption’.
- (b) Omit ‘of the GST Act applies’; substitute ‘and clause 2 of the GST Act apply’.

**139. Table item ‘vitamin capsule, caplet or tablet’**

- (a) Omit ‘vitamin capsule, caplet or tablet’; substitute ‘vitamin (capsule, caplet, tablet or tincture)’.
- (b) Omit ‘Paragraph 38-4(1)(a) of the GST Act does not apply to a product differentiated as a non-food product.’.
- (c) Omit ‘caplets or tablets’; substitute ‘caplets, tablets or tinctures’.

**140. Table item ‘vol-au-vent (supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating)’**

- (a) Omit ‘supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating’; substitute ‘supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption’.
- (b) Omit ‘of the GST Act applies’; substitute ‘and clause 2 of the GST Act apply’.

**141. Table item ‘waffles (supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating)’**

- (a) Omit ‘supplied hot or cold or requiring cooking, heating, thawing or chilling prior to eating’; substitute ‘supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption’.
- (b) Omit ‘of the GST Act applies’; substitute ‘and clause 2 of the GST Act apply’.

**142. Table item ‘yorkshire pudding - fresh or frozen, but not hot’**

Omit ‘yorkshire’; substitute ‘Yorkshire’.

**143. Table item ‘yorkshire pudding mix’**

Omit ‘yorkshire’; substitute ‘Yorkshire’.

After the row; insert:

<b>Z</b>		
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.

This Addendum applies on and from 31 August 2011.

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**Commissioner of Taxation**  
31 August 2011

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