



# ***GSTD 2024/D1W - Goods and services tax: supplies of food of a kind marketed as a prepared meal***

 This cover sheet is provided for information only. It does not form part of *GSTD 2024/D1W - Goods and services tax: supplies of food of a kind marketed as a prepared meal*

 This document has changed over time. This is a consolidated version of the ruling which was published on *16 October 2024*



## Notice of Withdrawal

### Draft Goods and Services Tax Determination

### Goods and services tax: supplies of food of a kind marketed as a prepared meal

Draft Goods and Services Tax Determination GSTD 2024/D1 is withdrawn with effect from today.

1. GSTD 2024/D1, which issued on 27 March 2024, explains our view on the circumstances in which a supply of food is not GST-free under paragraph 38-3(1) of the *A New Tax System (Goods and Services Tax) Act 1999* because it is a supply of food of a kind 'marketed as a prepared meal'.
2. GSTD 2024/D1 has been withdrawn and replaced by Draft Goods and Services Tax Determination GSTD 2024/D3 *Goods and services tax: supplies of food of a kind marketed as a prepared meal*, which issued on 16 October 2024.

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**Commissioner of Taxation**

16 October 2024

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ATO references

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