

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

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Addendum

Detailed Food List

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends the Detailed Food List to amend existing entries for clear errors, add new food and beverage product lines and delete existing entries which are duplicated or no longer current.

The Detailed Food List is amended as follows:

1. Preamble

Omit '(excluding appendixes)'.

2. Paragraph 10

In the History of changes table, insert:

28 June 2023	<p>Items amended</p> <p>The following amendments were made:</p> <ul style="list-style-type: none">• 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
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	applies even if the product has a subsidiary use as an ingredient for non-beverage food products.
28 June 2023	<p>Items added</p> <p>The following additions were made:</p> <ul style="list-style-type: none"> • 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 • syrups marketed principally as an ice coffee preparation • yeast and malt for brewing alcoholic beverages.
28 June 2023	<p>Items deleted</p> <p>The following entry was deleted as breadcrumbs are more likely to be an ingredient for food and are covered by a separate entry that will be amended to refer to Schedule 1:</p> <ul style="list-style-type: none"> • breadcrumbs – GST-free – food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. <p>The following entries were deleted as they were duplicates of other entries:</p> <ul style="list-style-type: none"> • cold meat • damper • glacé fruit • pretzel (plain bread roll formed in a pretzel shape). <p>The following entry was deleted as this levy was terminated effective from 23 February 2009:</p> <ul style="list-style-type: none"> • dairy adjustment levy on flavoured milk. <p>The following entry was deleted as it implied that all ingredients for food are GST-free, and flour and sugar have their own entries:</p> <ul style="list-style-type: none"> • ingredients for food for human consumption (e.g. flour, sugar).

3. Table item 'breadcrumbs'

- (a) Omit the first instance of the item.
- (b) In column 3 of the second instance of the item, after 'GST Act applies', insert 'and it is not of a kind specified in Schedule 1 of the GST Act'.

4. Table item 'Brioche (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)'

- (a) In column 1, after 'Brioche', insert 'and brioche-style products'.
- (b) In column 3, after 'GST Act apply', insert 'as the product is brioche or the same kind of food as brioche'.

5. Table item 'cheese and bacon topped bread or roll'

In column 3, omit 'Schedule 2'; substitute 'Schedule 1'.

6. Table item ‘cocoa drinking preparation - dry, marketed to create a hot chocolate drink’

After the item, insert:

cocoa powder, cocoa mass, cocoa butter (marketed as an ingredient for confectionery)	taxable	Schedule 1, item 8 of the GST Act applies.
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7. Table item ‘cocoa powder’

- (a) In column 1, after ‘cocoa powder’, insert ‘(not marketed as an ingredient for confectionery)’.
- (b) In column 3, after ‘GST Act applies’, insert ‘and it is not of a kind specified in Schedule 1 of the GST Act’.

8. Table item ‘coconut (whole, shredded, desiccated)’

After the item, insert:

coconut chips	taxable	Food for human consumption that is of a kind specified in item 18 of Schedule 1 of the GST Act. The food is similar to chips covered by item 15 of Schedule 1 of the GST Act.
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9. Table item ‘coffee, instant (granules, powdered, freeze-dried)’

- (a) In column 1, omit ‘, instant’.
- (b) In column 1, after ‘freeze-dried’, insert ‘, capsules for machine’.

10. Table item ‘cold meat’

Omit the item.

11. Table item ‘cold meats’

- (a) In column 1, after ‘cold meats’, insert ‘not sold as a platter or similar arrangement of food’.
- (b) In column 3, at the end of the entry, insert new paragraph:

Note: Platters and other serving arrangements of food are taxable as they are covered by item 5 of Schedule 1 of the GST Act.

12. Table item ‘corn syrup (supplied as an ingredient for home brewing)’

In column 1, omit ‘home brewing’; substitute ‘brewing, i.e. home or industrial brewing’.

13. Table item 'dairy adjustment levy on flavoured milk'

Omit the item.

14. Table item 'damper'

Omit the item.

15. Table item 'dextrose - supplied as ingredient for home brewing'

In column 1, omit '- supplied as ingredient for home brewing'; substitute '(supplied as an ingredient for brewing, i.e. home or industrial brewing)'.

16. Table item 'fruit cheese'

After the item, insert:

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.
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17. Table item 'glacé fruit'

Omit the second instance of the item.

18. Table item 'glucose supplied as an ingredient for home brewing'

In column 1, omit 'home brewing'; substitute 'brewing, i.e. home or industrial brewing'.

19. Table item 'ingredients for food for human consumption (e.g. flour, sugar)'

Omit the item.

20. Table item 'lactose supplied as an ingredient for home brewing'

In column 1, omit 'home brewing'; substitute 'brewing, i.e. home or industrial brewing'.

21. Table item 'malt extract supplied as an ingredient for home brewing'

In column 1, omit 'home brewing'; substitute 'brewing, i.e. home or industrial brewing'.

22. Table item 'pita wraps (filled)'

In column 2, insert 'taxable'.

23. Table item 'pretzel (plain bread roll formed in a pretzel shape)'

Omit the item.

24. Table item ‘seaweed - seasoned or roasted’

In column 1, after ‘roasted’, insert ‘and not sold as a crispy or crunchy snack’.

25. Table item ‘seaweed sheets’

After the item, insert:

seaweed snacks (crunchy or crispy and packaged ready to eat)	taxable	Food for human consumption that is of a kind specified in item 18 of Schedule 1 of the GST Act. The food is similar to chips covered by item 15 of Schedule 1 of the GST Act.
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26. Table item ‘smoothie packs containing ingredients such as fruits, vegetables, seeds etc to be used to make smoothie beverages (fresh, frozen, tinned, packaged)’

After the item, insert:

smoothie powder	taxable	An ingredient for a beverage and the ingredient is not of a kind specified in Schedule 2 of the GST Act.
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27. Table item ‘sugar cane juice containing less than 90% by volume of juice’

In column 2, omit ‘GST-free’; substitute ‘taxable’.

28. Table item ‘sugar supplied as ingredient for home brewing’

In column 1, omit ‘home brewing’; substitute ‘brewing, i.e. home or industrial brewing’.

29. Table item ‘syrops for use only to flavour beverages’

(a) In column 1, omit ‘only’.

(b) In column 3, omit ‘Not a beverage of a kind specified in Schedule 2 of the GST Act’; substitute:

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.

(c) After the item, insert:

syrops marketed principally as an ice coffee preparation	GST-free	Paragraph 38-4(1)(d) of the GST Act applies as the product is an ingredient for a beverage. The product is of a kind specified in item 7 of Schedule 2 of the GST Act.
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30. Table item 'yeast'

After the item, insert:

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.
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This Addendum applies from 28 June 2023.

Commissioner of Taxation

28 June 2023

ATO references

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