

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

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## Addendum

### Goods and Services Tax Industry Issue Detailed Food List

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Industry Issue GSTII FL1 to:

- align entries with Goods and Services Tax Determination GSTD 2025/1 *Goods and services tax: supplies of food of a kind marketed as a prepared meal*
- add new food and beverage product lines
- delete duplicate entries, and
- combine similar entries.

GSTII FL1 is amended as follows:

**1. Paragraphs 1 and 2**

Omit the paragraphs, including the heading above paragraph 1.

**2. Paragraph 3**

Omit 'GST'; substitute 'goods and services tax (GST)'.

**3. Paragraph 4**

Omit 'GST Act'; substitute '*A New Tax System (Goods and Services Tax) Act 1999 (GST Act)*'.

**4. Paragraph 8**

- (a) At the end of the first dot point, insert '(dine-in)'
- (b) At the end of the second dot point, insert '(hot takeaway)'.

**5. Paragraph 9**

- (a) Omit the wording of the paragraph; substitute:  
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.

# GST FL1

- (b) After the paragraph, insert new paragraph 9A, including heading:

**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<sup>1</sup>
- 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<sup>2</sup>
- words used in the item description that are not defined in GST law<sup>3</sup>, are taken to have their ordinary meaning.

- (c) In new paragraph 9A, in the second dot point after ‘supplied’, insert new footnote 1:

<sup>1</sup> 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.*

- (d) In new paragraph 9A, at the end of the fifth dot point, insert new footnote 2:

<sup>2</sup> 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.*

- (e) In new paragraph 9A, in the sixth dot point after ‘GST law’, insert new footnote 3

<sup>3</sup> GST law covers the GST Act and the *A New Tax System (Goods and Services Tax) Regulations 2019.*

## 6. Paragraphs 10 and 11

Omit the paragraphs.

## 7. Detailed food list tables

- (a) Omit the wording of the entry for Detailed food list ID 188; substitute:

188	wraps (filled) that need refrigeration or freezing for their storage, including enchiladas, burritos, fajitas,	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.
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# GST FL1

	cooked or uncooked		
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(b) Omit the wording of the entry for Detailed food list ID 1545; substitute:

1545	<p>prepared product that</p> <ul style="list-style-type: none"> <li>is a meal (but not soup);</li> <li>needs refrigeration or freezing for its storage; and</li> <li>requires limited or no further preparation, assembling or cooking before consumption</li> </ul> <p>(prepared meal)</p>	taxable	<p>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).</p> <p>For example, a curry with rice in individual packages that is heated separately and combined before consumption.</p>
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(c) Omit the wording of the entry for Detailed food list ID 1546; substitute:

1546	<p>prepared meal that:</p> <ul style="list-style-type: none"> <li>does not need refrigeration or freezing for its storage; and</li> <li>is not a combination of foods including one or more taxable foods</li> </ul>	GST-free	<p>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.</p> <p>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).</p>
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(d) Omit the wording of the entry for Detailed food list ID 991; substitute:

991	<p>stir-fry mix (with or without meat), uncooked</p>	GST-free	<p>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).</p>
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(e) Omit the wording of the entry for Detailed food list ID 1812; substitute:

1812	<p>curry (without rice or other accompaniment, that is not marketed as a prepared meal)</p>	GST-free	<p>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.</p>
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**GST FL1**

(f) Omit the wording of the entry for Detailed food list ID 1463; substitute:

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).
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(g) Omit the wording of the entry for Detailed food list ID 1490; substitute:

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).
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(h) Omit the wording of the entry for Detailed food list ID 911; substitute:

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).
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(i) Omit the wording of the entry for Detailed food list ID 148; substitute:

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).
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(j) Omit the wording of the entry for Detailed food list ID 151; substitute:

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).
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(k) Omit the wording of the entry for Detailed food list ID 1214; substitute:

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).
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(l) Omit the wording of the entry for Detailed food list ID 512; substitute:

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).
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**GST FL1**

(m) Omit the wording of the entry for Detailed food list ID 443; substitute:

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).
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(n) Omit the wording of the entry for Detailed food list ID 1596; substitute:

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).
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(o) Omit the wording of the entry for Detailed food list ID 1600; substitute:

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).
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(p) Omit the wording of the entry for Detailed food list ID 269; substitute:

269	curry and rice product that: <ul style="list-style-type: none"> <li>• needs refrigeration or freezing for its storage; and</li> <li>• requires no or limited further preparation, assembling or cooking activity before consumption</li> </ul>	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).
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(q) Omit the wording of the entry for Detailed food list ID 327; substitute:

327	fish and sauce with pasta product that: <ul style="list-style-type: none"> <li>• needs refrigeration or freezing for its storage; and</li> <li>• requires no or limited further preparation, assembling or cooking activity before consumption</li> </ul>	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).
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**GST FL1**

(r) Omit the wording of the entry for Detailed food list ID 534; substitute:

534	noodles with sauce product that: <ul style="list-style-type: none"> <li>needs refrigeration or freezing for its storage; and</li> <li>requires no or limited further preparation, assembling or cooking activity before consumption</li> </ul>	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).
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(s) Omit the wording of the entry for Detailed food list ID 1165; substitute:

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).
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(t) Omit the wording of the entry for Detailed food list ID 1848; substitute:

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).
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(u) Omit the wording of the entry for Detailed food list ID 437; substitute:

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).
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(v) Omit the wording of the entry for Detailed food list ID 1461; substitute:

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: <ul style="list-style-type: none"> <li>marketed as a prepared meal (refer GSTD 2025/1), or</li> <li>covered by item 18 of Schedule 1.</li> </ul>
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(w) Omit the wording of the entry for Detailed food list ID 182; substitute:

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).
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**GST FL1**

(x) Omit the wording of the entry for Detailed food list ID 183; substitute:

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).
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(y) Omit the wording of the entry for Detailed food list ID 562; substitute:

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: <ul style="list-style-type: none"> <li>marketed as a prepared meal (refer GSTD 2025/1), or</li> <li>covered by item 18 of Schedule 1.</li> </ul>
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(z) Omit the wording of the entry for Detailed food list ID 356; substitute:

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.
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(aa) Omit the wording of the entry for Detailed food list ID 1014; substitute:

1014	chocolate liquor flavouring that is not: <ul style="list-style-type: none"> <li>an ingredient for a beverage; or</li> <li>marketed as an ingredient for confectionery</li> </ul>	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.
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(ab) Omit the wording of the entry for Detailed food list ID 1391; substitute:

1391	liqueur flavouring that is not: <ul style="list-style-type: none"> <li>an ingredient for a beverage; or</li> <li>marketed as an ingredient for confectionery</li> </ul>	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.
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(ac) Omit the wording of the entry for Detailed food list ID 1204; substitute:

1204	food colouring – food additive that is not an ingredient for a beverage or marketed as an ingredient for confectionery and	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).
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# GST FL1

	<p>that at time of supply:</p> <p>(a) is packaged or marketed for retail sale; or</p> <p>(b) all of the following apply</p> <p>(i) has a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral);</p> <p>(ii) is supplied for use solely or predominantly in the composition of food; and</p> <p>(iii) is essential to the composition of that food</p>		
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(ad) Omit the wording of the entry for Detailed food list ID 1282; substitute:

1282	<p>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:</p> <p>(a) is packaged or marketed for retail sale; or</p> <p>(b) all of the following apply</p> <p>(i) has a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral);</p>	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.
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# GST FL1

	<p>(ii) is supplied for use solely or predominantly in the composition of food; and</p> <p>(iii) is essential to the composition of that food</p>		
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(ae) Omit the wording of the entry for Detailed food list ID 1320; substitute:

1320	<p>humectant – food additive that is not an ingredient for a beverage or marketed as an ingredient for confectionery and that at time of supply:</p> <p>(a) is packaged or marketed for retail sale; or</p> <p>(b) all of the following apply</p> <p>(i) has a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral);</p> <p>(ii) is supplied for use solely or predominantly in the composition of food; and</p> <p>(iii) is essential to the composition of that food</p>	GST-free	<p>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.</p> <p>Examples include the hydrogenated carbohydrates glycerol (E422) and isomalt (E953).</p>
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(af) Omit the wording of the entry for Detailed food list ID 1377; substitute:

1377	<p>lecithin (E322 antioxidant, emulsifier) – food additive that is not an ingredient for a</p>	GST-free	<p>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.</p>
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# GST FL1

	<p>beverage or marketed as an ingredient for confectionery and that at time of supply:</p> <p>(a) is packaged or marketed for retail sale; or</p> <p>(b) all of the following apply</p> <p>(i) has a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral);</p> <p>(ii) is supplied for use solely or predominantly in the composition of food; and</p> <p>(iii) is essential to the composition of that food</p>		
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(ag) Omit the wording of the entry for Detailed food list ID 1547; substitute:

1547	<p>preservative – food additive that is not an ingredient for a beverage or marketed as an ingredient for confectionery and that at time of supply:</p> <p>(a) is packaged or marketed for retail sale; or</p> <p>(b) all of the following apply</p> <p>(i) has a measurable nutritional value (carbohydrate, fat, protein,</p>	GST-free	<p>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.</p> <p>Examples include dietary mineral compounds, such as calcium benzoate (E213), potassium bisulphite (E228) and sodium sorbate (E201).</p>
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# GST FL1

	<p>vitamin or dietary mineral);</p> <p>(ii) is supplied for use solely or predominantly in the composition of food; and</p> <p>(iii) is essential to the composition of that food</p>		
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(ah) Omit the wording of the entry for Detailed food list ID 1572; substitute:

1572	<p>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:</p> <p>(a) is packaged or marketed for retail sale; or</p> <p>(b) all of the following apply</p> <p>(i) has a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral);</p> <p>(ii) is supplied for use solely or predominantly in the composition of food; and</p> <p>(iii) is essential to the composition of that food</p>	GST-free	<p>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.</p> <p>Examples include dietary mineral compounds, such as sodium bicarbonate (E500) and potassium carbonate (E501).</p>
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(ai) Omit the wording of the entry for Detailed food list ID 1687; substitute:

1687	<p>stabiliser – food additive that is not an ingredient for a beverage or marketed as an ingredient for confectionery, and that at time of supply:</p> <p>(a) is packaged or marketed for retail sale; or</p> <p>(b) all of the following apply</p> <p>(i) has a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral);</p> <p>(ii) is supplied for use solely or predominantly in the composition of food; and</p> <p>(iii) is essential to the composition of that food</p>	GST-free	<p>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.</p> <p>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.</p>
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(aj) Omit the wording of the entry for Detailed food list ID 1717; substitute:

1717	<p>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:</p> <p>(a) is packaged or marketed for retail sale; or</p> <p>(b) all of the following apply</p> <p>(i) has a measurable</p>	GST-free	<p>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.</p> <p>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).</p>
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# GST FL1

	<p>nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral);</p> <p>(ii) is supplied for use solely or predominantly in the composition of food; and</p> <p>(iii) is essential to the composition of that food</p>		
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(ak) Omit the wording of the entry for Detailed food list ID 1739; substitute:

1739	<p>thickener – food additive that is not an ingredient for a beverage or marketed as an ingredient for confectionery and that at time of supply:</p> <p>(a) is packaged or marketed for retail sale; or</p> <p>(b) all of the following apply</p> <p>(i) has a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral);</p> <p>(ii) is supplied for use solely or predominantly in the composition of food; and</p> <p>(iii) is essential to the</p>	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.
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# GST FL1

	composition of that food		
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(al) Omit the wording of the entry for Detailed food list ID 1272; substitute:

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.
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(am) Omit the wording of the entry for Detailed food list ID 1253; substitute:

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:	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).
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# GST FL1

	<ul style="list-style-type: none"> <li>(a) is packaged or marketed for retail sale; or</li> <li>(b) all of the following apply                             <ul style="list-style-type: none"> <li>(i) has a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral);</li> <li>(ii) is supplied for use solely or predominantly in the composition of food; and</li> <li>(iii) is essential to the composition of that food</li> </ul> </li> </ul>		
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(an) Omit the wording of the entry for Detailed food list ID 1187; substitute:

1187	<p>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:</p> <ul style="list-style-type: none"> <li>(a) is packaged or marketed for retail sale; or</li> <li>(b) all of the following apply                             <ul style="list-style-type: none"> <li>(i) has a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral);</li> <li>(ii) is supplied for use solely or</li> </ul> </li> </ul>	GST-free	<p>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.</p> <p>For example, the fatty acid stearic acid (E570).</p>
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# GST FL1

	<p>predominantly in the composition of food; and</p> <p>(iii) is essential to the composition of that food</p>		
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(ao) Omit the wording of the entry for Detailed food list ID 1180; substitute:

1180	<p>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:</p> <p>(a) is packaged or marketed for retail sale; or</p> <p>(b) all of the following apply</p> <p>(i) has a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral);</p> <p>(ii) is supplied for use solely or predominantly in the composition of food; and</p> <p>(iii) is essential to the composition of that food</p>	GST-free	<p>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.</p> <p>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).</p>
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(ap) Omit the wording of the entry for Detailed food list ID 1157; substitute:

1157	<p>firming agent – food additive that is not an ingredient for a beverage or marketed as an ingredient for confectionery and</p>	GST-free	<p>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.</p>
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# GST FL1

	<p>that at time of supply:</p> <p>(a) is packaged or marketed for retail sale; or</p> <p>(b) all of the following apply</p> <p>(i) has a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral);</p> <p>(ii) is supplied for use solely or predominantly in the composition of food; and</p> <p>(iii) is essential to the composition of that food</p>		<p>Examples include dietary mineral compounds, such as calcium chloride (E509) and magnesium sulphate (E518).</p>
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(aq) Omit the wording of the entry for Detailed food list ID 1134; substitute:

1134	<p>enzyme – food additive that is not an ingredient for a beverage or marketed as an ingredient for confectionery and that at time of supply:</p> <p>(a) is packaged or marketed for retail sale; or</p> <p>(b) all of the following apply</p> <p>(i) has a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral);</p>	GST-free	<p>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.</p> <p>Examples include a-amylase (E1100), lipases (E1104) and lysozyme (E1105).</p>
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# GST FL1

	<p>(ii) is supplied for use solely or predominantly in the composition of food; and</p> <p>(iii) is essential to the composition of that food</p>		
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(ar) Omit the wording of the entry for Detailed food list ID 1124; substitute:

1124	<p>emulsifier – food additive that is not an ingredient for a beverage or marketed as an ingredient for confectionery and that at time of supply:</p> <p>(a) is packaged or marketed for retail sale; or</p> <p>(b) all of the following apply</p> <p>(i) has a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral);</p> <p>(ii) is supplied for use solely or predominantly in the composition of food; and</p> <p>(iii) is essential to the composition of that food</p>	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.
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(as) Omit the wording of the entry for Detailed food list ID 946; substitute:

946	<p>bulking agent – food additive that is not an ingredient for a beverage or marketed as an ingredient for confectionery and</p>	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.
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# GST FL1

	<p>that at time of supply:</p> <p>(a) is packaged or marketed for retail sale; or</p> <p>(b) all of the following apply</p> <p>(i) has a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral);</p> <p>(ii) is supplied for use solely or predominantly in the composition of food; and</p> <p>(iii) is essential to the composition of that food</p>		<p>Examples include hydrogenated carbohydrates, such as mannitol (E421) and maltitol (E965).</p>
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(at) Omit the wording of the entry for Detailed food list ID 885; substitute:

885	<p>antioxidant – food additive that is not an ingredient for a beverage or marketed as an ingredient for confectionery and that at time of supply:</p> <p>(a) is packaged or marketed for retail sale; or</p> <p>(b) all of the following apply</p> <p>(i) has a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral);</p> <p>(ii) is supplied for use solely or</p>	GST-free	<p>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.</p> <p>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).</p>
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# GST FL1

	<p>predominantly in the composition of food; and</p> <p>(iii) is essential to the composition of that food</p>		
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(au) Omit the wording of the entry for Detailed food list ID 877; substitute:

877	<p>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:</p> <p>(a) is packaged or marketed for retail sale; or</p> <p>(b) all of the following apply</p> <p>(i) has a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral);</p> <p>(ii) is supplied for use solely or predominantly in the composition of food; and</p> <p>(iii) is essential to the composition of that food</p>	GST-free	<p>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.</p> <p>Examples include dietary mineral compounds, such as calcium silicate (E552), ferric ammonium citrate (E381) and magnesium carbonate (E504).</p>
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(av) Omit the wording of the entry for Detailed food list ID 861; substitute:

861	<p>acidity regulator – food additive that is not an ingredient for a beverage or marketed as an ingredient for confectionery and</p>	GST-free	<p>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.</p>
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# GST FL1

	<p>that at time of supply:</p> <p>(a) is packaged or marketed for retail sale; or</p> <p>(b) all of the following apply</p> <p>(i) has a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral);</p> <p>(ii) is supplied for use solely or predominantly in the composition of food; and</p> <p>(iii) is essential to the composition of that food</p>		<p>Examples include dietary mineral compounds, such as calcium acetate (E263), phosphoric acid (E338) and sodium sulphate (E514).</p>
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(aw) Omit the wording of the entry for Detailed food list ID 1206; substitute:

1206	<p>food colouring which, at time of supply, is not packaged and marketed for retail sale and any of the following apply:</p> <p>(i) has no measurable nutritional value;</p> <p>(ii) is not supplied for use solely or predominantly in the composition of food; or</p> <p>(iii) is not essential to the composition of that food</p>	taxable	<p>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.</p>
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# GST FL1

(ax) Omit the wording of the entry for Detailed food list ID 863; substitute:

863	<p>acidity regulator which, at time of supply, is not packaged and marketed for retail sale and any of the following apply:</p> <ul style="list-style-type: none"> <li>(i) has no measurable nutritional value;</li> <li>(ii) is not supplied for use solely or predominantly in the composition of food; or</li> <li>(iii) is not essential to the composition of that food</li> </ul>	taxable	<p>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.</p>
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(ay) Omit the wording of the entry for Detailed food list ID 879; substitute:

879	<p>anti-caking agent which, at time of supply, is not packaged and marketed for retail sale and any of the following apply:</p> <ul style="list-style-type: none"> <li>(i) has no measurable nutritional value; or</li> <li>(ii) is not supplied for use solely or predominantly in the composition of food; or</li> <li>(iii) is not essential to the composition of that food</li> </ul>	taxable	<p>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.</p>
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# GST FL1

(az) Omit the wording of the entry for Detailed food list ID 887; substitute:

887	<p>antioxidant which, at time of supply, is not packaged and marketed for retail sale and any of the following apply:</p> <ul style="list-style-type: none"> <li>(i) has no measurable nutritional value;</li> <li>(ii) is not supplied for use solely or predominantly in the composition of food; or</li> <li>(iii) is not essential to the composition of that food</li> </ul>	taxable	<p>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.</p> <p>For example, butylated hydroxyanisole (E320) and 4-Hexylresorcinol (E586) have no measurable nutritional value</p>
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(ba) Omit the wording of the entry for Detailed food list ID 948; substitute:

948	<p>bulking agent which, at time of supply, is not packaged and marketed for retail sale and any of the following apply:</p> <ul style="list-style-type: none"> <li>(i) has no measurable nutritional value;</li> <li>(ii) is not supplied for use solely or predominantly in the composition of food; or</li> <li>(iii) is not essential to the composition of that food</li> </ul>	taxable	<p>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.</p>
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# GST FL1

(bb) Omit the wording of the entry for Detailed food list ID 1126; substitute:

1126	<p>emulsifier which, at time of supply, is not packaged and marketed for retail sale and any of the following apply:</p> <ul style="list-style-type: none"> <li>(i) has no measurable nutritional value;</li> <li>(ii) is not supplied for use solely or predominantly in the composition of food; or</li> <li>(iii) is not essential to the composition of that food</li> </ul>	taxable	<p>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.</p>
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(bc) Omit the wording of the entry for Detailed food list ID 1159; substitute:

1159	<p>firming agent which, at time of supply, is not packaged and marketed for retail sale and any of the following apply:</p> <ul style="list-style-type: none"> <li>(i) has no measurable nutritional value;</li> <li>(ii) is not supplied for use solely or predominantly in the composition of food; or</li> <li>(iii) is not essential to the composition of that food</li> </ul>	taxable	<p>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.</p>
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# GST FL1

(bd) Omit the wording of the entry for Detailed food list ID 1182; substitute:

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.
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(be) Omit the wording of the entry for Detailed food list ID 1189; substitute:

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.
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(bf) Omit the wording of the entry for Detailed food list ID 1255; substitute:

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.
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(bg) Omit the wording of the entry for Detailed food list ID 1274; substitute:

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).
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# GST FL1

(bh) Omit the wording of the entry for Detailed food list ID 1322; substitute:

1322	<p>humectant which, at time of supply, is not packaged and marketed for retail sale and any of the following apply:</p> <ul style="list-style-type: none"> <li>(i) has no measurable nutritional value;</li> <li>(ii) is not supplied for use solely or predominantly in the composition of food; or</li> <li>(iii) is not essential to the composition of that food</li> </ul>	taxable	<p>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.</p>
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(bi) Omit the wording of the entry for Detailed food list ID 1549; substitute:

1549	<p>preservative which, at time of supply, is not packaged and marketed for retail sale and any of the following apply:</p> <ul style="list-style-type: none"> <li>(i) has no measurable nutritional value;</li> <li>(ii) is not supplied for use solely or predominantly in the composition of food; or</li> <li>(iii) is not essential to the composition of that food</li> </ul>	taxable	<p>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.</p>
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(bj) Omit the wording of the entry for Detailed food list ID 1574; substitute:

1574	<p>raising agent which, at time of supply, is not packaged and marketed for retail sale and any of the following apply:</p> <ul style="list-style-type: none"> <li>(i) has no measurable nutritional value;</li> <li>(ii) is not supplied for use solely or predominantly in the composition of food; or</li> <li>(iii) is not essential to the composition of that food</li> </ul>	taxable	<p>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.</p> <p>For example, ammonium bicarbonate (E503).</p>
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(bk) Omit the wording of the entry for Detailed food list ID 1689; substitute:

1689	<p>stabiliser which, at time of supply, is not packaged and marketed for retail sale and any of the following apply:</p> <ul style="list-style-type: none"> <li>(i) has no measurable nutritional value;</li> <li>(ii) is not supplied for use solely or predominantly in the composition of food; or</li> <li>(iii) is not essential to the composition of that food</li> </ul>	taxable	<p>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.</p> <p>For example, polyvinylpyrrolidone (E1201), which is a polymer with no nutritional value.</p>
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# GST FL1

(bl) Omit the wording of the entry for Detailed food list ID 1719; substitute:

1719	<p>sweetening agent which, at time of supply, is not packaged and marketed for retail sale and any of the following apply:</p> <ul style="list-style-type: none"> <li>(i) has no measurable nutritional value;</li> <li>(ii) is not supplied for use solely or predominantly in the composition of food; or</li> <li>(iii) is not essential to the composition of that food</li> </ul>	taxable	<p>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.</p>
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(bm) Omit the wording of the entry for Detailed food list ID 1741; substitute:

1741	<p>thickener which, at time of supply, is not packaged and marketed for retail sale and any of the following apply:</p> <ul style="list-style-type: none"> <li>(i) has no measurable nutritional value;</li> <li>(ii) is not supplied for use solely or predominantly in the composition of food; or</li> <li>(iii) is not essential to the composition of that food</li> </ul>	taxable	<p>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.</p>
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(bn) Omit the wording of the entry for Detailed food list ID 1137; substitute:

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.
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(bo) Omit the wording of the entry for Detailed food list ID 1285; substitute:

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.
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(bp) Omit the wording of the entry for Detailed food list ID 1380; substitute:

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.
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(bq) Omit the wording of the entry for Detailed food list ID 1437; substitute:

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.
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(br) Omit the wording of the entry for Detailed food list ID 1790; substitute:

1790	<p>vitamin which, at time of supply, is not packaged and marketed for retail sale and any of the following apply:</p> <p>(i) has no measurable nutritional value;</p> <p>(ii) is not supplied for use solely or predominantly in the composition of food; or</p> <p>(iii) is not essential to the composition of that food</p>	taxable	<p>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.</p> <p>For example, vitamins intended for use in the manufacture of pet food, alcoholic beverages, nutritional supplements, pharmaceuticals or other non-food application.</p>
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#### 8. Detailed food list tables

Insert the following rows:

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).
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	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).

**GST FL1**

	<p>dressing; may also include:</p> <ul style="list-style-type: none"> <li>• carrot, celery, capsicum; or</li> <li>• spring onion, parsley or similar garnishes</li> </ul>		
1856	<p>salad – potato salad, containing potatoes and dressing; may also include:</p> <ul style="list-style-type: none"> <li>• bacon, egg, celery, capsicum; or</li> <li>• spring onions, chives or similar garnishes</li> </ul>	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).
1857	<p>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</p>	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	<p>salad – tabbouleh or tabbouli, a salad containing chopped parsley, bulgur wheat (or similar alternative), tomatoes, mint, onion and dressing</p>	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).
1859	<p>pasta product with sauce or dressing (including a pasta salad) that:</p> <ul style="list-style-type: none"> <li>• is sold cooked and needs refrigeration or freezing for its storage; and</li> <li>• contains instructions for heating (even if</li> </ul>	taxable	<p>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).</p>

**GST FL1**

	heating is optional)		
1860	<p>baby or toddler meal that:</p> <ul style="list-style-type: none"> <li>needs refrigeration or freezing for its storage; and</li> <li>requires limited further preparation, assembling and or cooking activity before consumption</li> </ul>	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).
1861	<p>dumplings, including similar products such as gyoza, wonton, siu mai or shaomai, refrigerated or frozen (not hot), not marketed as a prepared meal</p>	GST-free	<p>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).</p> <p>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.</p>
1862	<p>wrap kit (e.g. peking, satay, souvlaki, sweet chilli, tandoori) that:</p> <ul style="list-style-type: none"> <li>does not contain any separately identifiable taxable food; and</li> <li>requires more than limited further preparation, assembling or cooking activity before consumption</li> </ul>	GST-free	<p>Food that is not of a kind specified in Schedule 1 of the GST Act.</p> <p>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).</p> <p>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).</p>
1863	<p>dinner or meal kit (e.g. burrito, enchilada, fajita, quesadilla, taco) that:</p> <ul style="list-style-type: none"> <li>does not contain any separately identifiable</li> </ul>	GST-free	<p>Food that is not of a kind specified in Schedule 1 of the GST Act.</p> <p>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).</p> <p>Schedule 1, item 4 of the GST Act does not apply, as the product is not food of a kind</p>

	<p>taxable food; and</p> <ul style="list-style-type: none"> <li>requires more than limited further preparation, assembling or cooking activity before consumption</li> </ul>		<p>marketed as a prepared meal (refer GSTD 2025/1).</p>
1864	<p>dinner or meal kit that:</p> <ul style="list-style-type: none"> <li>contains separately packaged taxable foods within the box (e.g. nachos dinner kit containing corn chips); and</li> <li>requires more than limited further preparation, assembling or cooking activity before consumption</li> </ul>	<p>mixed supply</p>	<p>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).</p> <p>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).</p>
1865	<p>dried or dehydrated fruit for use in flavouring or decorating beverages</p>	<p>taxable</p>	<p>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.</p> <p>Determining if a product is an ingredient for a beverage requires consideration of the basic nature of the goods, including their composition and function.</p>

## 9. Detailed food list tables

Omit the following entries:

134; 232; 324; 343; 376, 404; 464; 565; 627; 674; 689; 805; 826; 828; 862; 864; 865; 878; 880; 881; 886; 888; 889; 947; 949; 950; 1123; 1125; 1127; 1128; 1130; 1135; 1136; 1148; 1158; 1160; 1161; 1179; 1181; 1183; 1184; 1188; 1190; 1191; 1195; 1196; 1197; 1198; 1199; 1200; 1201; 1203; 1205; 1207; 1208; 1254; 1256; 1257; 1273; 1275; 1276; 1283; 1284; 1321; 1323; 1324; 1378; 1379; 1435; 1436; 1453; 1500; 1544; 1548; 1550; 1551; 1569; 1571; 1573; 1575; 1576; 1622; 1667; 1688; 1690; 1691; 1716; 1718; 1720; 1721; 1723; 1724; 1727; 1738; 1740; 1742; 1743; 1781; 1782; 1789.

**10. Detailed food list tables – Table Z**

After Table Z, insert new paragraph 13, including heading and table:

**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	<p><b>Items changes to the DFL covered by the transitional approach</b></p> <p>The following amendments, additional entries and deletions are covered by the transitional compliance approach referred to in Appendix 2 of GSTD 2025/1.</p> <p><b>Items amended:</b> (These are not included in the below 'Items amended' list dated 23 July 2025.)</p> <ul style="list-style-type: none"> <li>• 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</li> <li>• entry for 'prepared product that requires assembling before consumption' (Detailed food list ID 1545) was substituted to 'prepared product that             <ul style="list-style-type: none"> <li>– is a meal (but not soup)</li> <li>– needs refrigeration or freezing for its storage, and</li> <li>– requires limited or no further preparation, assembling or cooking before consumption</li> </ul>             (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.</li> </ul> <p><b>Items added:</b> (These are not included in the below 'Items added' list dated 23 July 2025.)</p> <ul style="list-style-type: none"> <li>• salad – Caesar salad, containing any combination of lettuce, croutons, parmesan cheese, bacon, chicken, egg and dressing (Detailed food list ID 1852)</li> <li>• salad – Greek salad, containing any combination of tomato, cucumber, onion, capsicum, olives, fetta, lettuce and dressing (Detailed food list ID 1854)</li> <li>• pasta product with sauce or dressing (including a pasta salad) that:             <ul style="list-style-type: none"> <li>– is sold cooked and needs refrigeration or freezing for its storage, and</li> <li>– contains instructions for heating (even if heating is optional) (Detailed food list ID 1859)</li> </ul> </li> </ul> <p><b>Items deleted:</b> (These are not included in the below 'Items deleted' list dated 23 July 2025.)</p> <p>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).</p>

Date	Change
	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	<p><b>Items amended</b></p> <p>The following amendments were made:</p> <ul style="list-style-type: none"> <li>• item description for 'prepared product' (Detailed food list ID 1546) was amended to 'prepared meal that: <ul style="list-style-type: none"> <li>– does not need refrigeration or freezing for its storage; and</li> <li>– is not a combination of foods including one or more taxable foods'</li> </ul> </li> <li>• 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</li> <li>• 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</li> <li>• 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</li> <li>• item description for 'noodle &amp; 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</li> <li>• item description for 'pasta &amp; 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</li> <li>• 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</li> <li>• 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 <ul style="list-style-type: none"> <li>– cannelloni meal (Detailed food list ID 148)</li> <li>– carbonara meal (Detailed food list ID 151)</li> <li>– fried rice meal (Detailed food list ID 1214)</li> <li>– mornay (Detailed food list ID 512)</li> <li>– lasagne meal (Detailed food list ID 443)</li> <li>– rice pilaf meal (Detailed food list ID 1596)</li> <li>– risotto meal (Detailed food list ID 1600)</li> </ul> </li> </ul>

Date	Change
	<ul style="list-style-type: none"> <li>• 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</li> <li>• 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 <ul style="list-style-type: none"> <li>– fish and sauce with pasta meal (Detailed food list ID 327)</li> <li>– noodles with sauce meal (Detailed food list ID 534)</li> </ul> </li> <li>• 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</li> <li>• 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</li> <li>• 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</li> <li>• 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</li> <li>• 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 <ul style="list-style-type: none"> <li>– chicken kiev (Detailed food list ID 182)</li> <li>– chicken nuggets (Detailed food list ID 183)</li> </ul> </li> <li>• 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</li> <li>• combined many food additive entries of the same type to reduce any overlap between GST-free and taxable entries <ul style="list-style-type: none"> <li>– the item description of 20 entries contains the characteristics of a GST-free additive and includes the exclusions from being GST-free</li> </ul> </li> </ul>

Date	Change
	<ul style="list-style-type: none"> <li>- the item description of 22 entries contains all the characteristics of a taxable food additive</li> <li>• item description for 'gelling agent' (Detailed food list ID 1253) was amended to include 'gelatine' (Detailed food list ID 376).</li> </ul>
23 July 2025	<p><b>Items added</b></p> <p>The following additions were made:</p> <ul style="list-style-type: none"> <li>• 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)</li> <li>• salad – pasta salad, containing pasta and mayonnaise dressing. May also include <ul style="list-style-type: none"> <li>- carrot, celery, capsicum, or</li> <li>- spring onion, parsley, or similar garnishes (Detailed food list ID 1855)</li> </ul> </li> <li>• salad – potato salad, containing potatoes and dressing. May also include <ul style="list-style-type: none"> <li>- bacon, egg, celery, capsicum, or</li> <li>- spring onions, chives or similar garnishes (Detailed food list ID 1856)</li> </ul> </li> <li>• 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)</li> <li>• salad – tabbouleh or tabbouli, a salad containing chopped parsley, bulgur wheat (or similar alternative), tomatoes, mint, onion and dressing (Detailed food list ID 1858)</li> <li>• 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)</li> <li>• 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)</li> <li>• wrap kit (e.g. peking, satay, souvlaki, sweet chilli, tandoori) that <ul style="list-style-type: none"> <li>- does not contain any separately identifiable taxable food, and</li> <li>- requires more than limited further preparation, assembling or cooking activity before consumption (Detailed food list ID 1862)</li> </ul> </li> <li>• dinner or meal kit (e.g. burrito, enchilada, fajita, quesadilla, taco) that <ul style="list-style-type: none"> <li>- does not contain any separately identifiable taxable food, and</li> <li>- requires more than limited further preparation, assembling or cooking activity before consumption (Detailed food list ID 1863)</li> </ul> </li> <li>• dinner or meal kit that <ul style="list-style-type: none"> <li>- contains separately packaged taxable foods within the box (e.g. nachos dinner kit containing corn chips), and</li> <li>- requires more than limited further preparation, assembling or cooking activity before consumption (Detailed food list ID 1864)</li> </ul> </li> </ul>

Date	Change
	<ul style="list-style-type: none"> <li>dried or dehydrated fruit for use in flavouring or decorating beverages (Detailed food list ID 1865).</li> </ul>
23 July 2025	<p><b>Items deleted</b></p> <p>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).</p> <p>The following entries were deleted as a consequence of the new entry for 'pasta product' (Detailed food list ID 1859):</p> <ul style="list-style-type: none"> <li>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)</li> <li>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)</li> </ul> <p>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):</p> <ul style="list-style-type: none"> <li>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)</li> <li>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)</li> <li>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)</li> <li>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)</li> <li>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)</li> <li>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).</li> </ul> <p>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):</p> <ul style="list-style-type: none"> <li>fish kebabs, uncooked (Detailed food list ID 324)</li> <li>prawns kebabs, raw (Detailed food list ID 1544).</li> </ul> <p>The following entries were deleted as a consequence of the amendments to the 'noodles' entry (Detailed food list ID 1461):</p> <ul style="list-style-type: none"> <li>egg noodles (not marketed as a prepared meal) (Detailed food list ID 1123)</li> <li>Hokkien noodles (not hot or marketed as a prepared meal) (Detailed food list ID 404).</li> </ul> <p>The following entries were deleted as a new entry (Detailed food list ID 1862) was added to combine the various categories of wrap kit:</p>

Date	Change
	<ul style="list-style-type: none"> <li>• peking chicken wrap kit (Detailed food list ID 1500)</li> <li>• satay wrap kit (Detailed food list ID 1622)</li> <li>• souvlaki wrap kit (Detailed food list ID 1667)</li> <li>• sweet chilli wrap kit (Detailed food list ID 1723)</li> <li>• tandoori wrap kit (Detailed food list ID 1727).</li> </ul> <p>The following entries were deleted as new entries (Detailed food list ID 1863) were added to combine the various categories of dinner kit:</p> <ul style="list-style-type: none"> <li>• burrito dinner kit (Detailed food list ID 134)</li> <li>• enchilada dinner kit (Detailed food list ID 1130)</li> <li>• fajita dinner kit (Detailed food list ID 1148)</li> <li>• quesadilla dinner kit (Detailed food list ID 1569)</li> <li>• taco dinner kit (Detailed food list ID 1724).</li> </ul> <p>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.</p> <p>Food additive entries:</p> <ul style="list-style-type: none"> <li>• 29 food additive entries were deleted as we amended existing entries to combine various GST-free entries.</li> <li>• 42 food additive entries were deleted as we amended existing entries to combine various Taxable entries.</li> </ul> <p>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).</p> <p>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.</p>
28 August 2024	<p><b>Items amended</b></p> <p>The following amendments were made:</p> <ul style="list-style-type: none"> <li>• 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).'</li> <li>• 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).'</li> <li>• Notes for 'baby food' (Detailed food list ID 10) were amended to update the reference to clause 3 of Schedule 1</li> <li>• Notes for 'infant food' (Detailed food list ID 1336) were amended to update the reference to clause 3 of Schedule 1</li> <li>• 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.'</li> </ul>

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<b>Date</b>	<b>Change</b>
	<ul style="list-style-type: none"> <li>• 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.'</li> <li>• 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.</li> <li>• 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.</li> <li>• 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.</li> <li>• 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.</li> </ul>
28 August 2024	<p><b>Items added</b></p> <p>The following additions were made:</p> <ul style="list-style-type: none"> <li>• breakfast products that are a combination of foods including one or more taxable foods (Detailed food list ID 1849)</li> <li>• cordon bleu, cooked (not hot) or uncooked (Detailed food list ID 1850)</li> <li>• patty (i.e. meat, meat substitute, vegetable, or seafood patties) cooked (not hot) or uncooked (Detailed food list ID 1851).</li> </ul>
28 August 2024	<p><b>Items deleted</b></p> <p>The following entries were deleted as a new entry was added to combine the various categories of patty:</p> <ul style="list-style-type: none"> <li>• burger meat (uncooked patty) (Detailed food list ID 132)</li> <li>• chicken patty (not hot) (Detailed food list ID 988)</li> <li>• fish patty (not hot) (Detailed food list ID 1166)</li> <li>• hamburger patty (not hot) (Detailed food list ID 398)</li> <li>• meat substitute patty (not hot) (Detailed food list ID 1425)</li> <li>• vegetable patty (not hot) (Detailed food list ID 1779).</li> </ul> <p>The following entries were deleted as a new entry was added to combine the cordon bleu entries:</p> <ul style="list-style-type: none"> <li>• chicken cordon bleu, uncooked (Detailed food list ID 178)</li> <li>• cordon bleu (chicken), uncooked (Detailed food list ID 238).</li> </ul>
28 February 2024	<p><b>Items amended</b></p> <p>The following amendments were made:</p> <ul style="list-style-type: none"> <li>• 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 require refrigeration or freezing' to reflect more modern containers for wet food that do not require</li> </ul>

**GST FL1**

Date	Change
	<p>refrigeration and the Notes were updated to confirm item 4 of Schedule 1 of the GST Act does not apply</p> <ul style="list-style-type: none"> <li>• 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</li> <li>• 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</li> <li>• entry for 'casserole mixes, dry' (Detailed food list ID 155) was updated to include 'dry or liquid'</li> <li>• 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 <i>consider application of section 38-3 of the GST Act</i></li> <li>• 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</li> <li>• entry for 'infant food (tins or jars)' (Detailed food list ID 1336) was amended to <i>'infant food stored in tins, jars, pouches or satchels and does not require refrigeration or freezing'</i> 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</li> <li>• 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'</li> <li>• entry for 'ketjap manis' (Detailed food list ID 1359) was amended to also refer to 'kecap manis' in description</li> <li>• entry of 'pizza bases' (Detailed food list ID 597) was updated to include 'fresh or frozen'</li> <li>• entry for 'rusks for infants' (Detailed food list ID 1609) was updated to include a description of 'rusk' in the Notes</li> <li>• Notes for 'blended seed and finely ground nut' (Detailed food list ID 926) were updated to refer to <i>GSTD 2024/1</i></li> <li>• Notes for 'combat rations' (Detailed food list ID 1820) were updated to refer to combination of foods and mixed supplies</li> <li>• Notes for 'fruit and nut mix that includes glacé fruit or roasted nuts' (Detailed food list ID 369) were updated to refer to <i>GSTD 2024/1</i></li> <li>• Notes for 'hampers' (Detailed food list ID 1299) were updated to refer to combination of foods and mixed supplies</li> <li>• entry for 'lunch kit (containing taxable and GST-free foods, e.g. tuna and biscuits)' (Detailed food list ID 1402) was substituted to</li> </ul>

**GST FL1**

Date	Change
	<p>'tuna and biscuits sold as a single item for consumption' and the Notes were updated to refer to GSTD 2024/1</p> <ul style="list-style-type: none"> <li>• Notes for 'mixed dried fruit with glace cherries' (Detailed food list ID 1441) were updated to refer to GSTD 2024/1</li> <li>• Notes for 'snack pack' (Detailed food list ID 1659) were updated to refer to GSTD 2024/1</li> <li>• 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</li> <li>• 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</li> <li>• Detailed food list IDs were added to all entries to aid in referencing and internal ATO processes.</li> </ul>
28 February 2024	<p><b>Items added</b></p> <p>The following additions were made:</p> <ul style="list-style-type: none"> <li>• 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)</li> <li>• dry foods for baby or infants not including rusks but including wafers, rice crackers, soft biscuits</li> <li>• 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)</li> <li>• 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)</li> <li>• seeds or nuts that have been processed by activating in salt water and dehydrating</li> <li>• sport or energy gels containing a significant proportion of carbohydrates as ingredients (such as maltodextrin) and viscous in nature</li> <li>• water, where alkaline or other additives are added</li> <li>• yoghurt with breakfast cereal (where the yoghurt and dry breakfast cereal are in separate compartments of the one product)</li> <li>• new entries to consolidate various entries <ul style="list-style-type: none"> <li>– arrangement of cheese, cold cuts, seafood, antipasto, fruits, vegetables or other foods where the food <ul style="list-style-type: none"> <li>○ is presented on a platter or other serving ware</li> <li>○ is likely to be served in the same form in which it is sold</li> <li>○ requires little or no additional preparation, such as cooking or heating (not thawing), and</li> <li>○ is suitable for sharing</li> </ul> </li> <li>– 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</li> </ul> </li> </ul>

Date	Change
	<ul style="list-style-type: none"> <li>– baking mixes (e.g. biscuit, cake, cookie, cupcake, fairy cake) that contain chocolate chips within the mix (and contains no taxable food)</li> <li>– 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</li> <li>– baking mixes (e.g. biscuit, cake, cookie, cupcake, fairy cake) that do not contain any taxable ingredients.</li> </ul>
28 February 2024	<p><b>Items deleted</b></p> <p>The following entries were deleted as a consequence of the amendments to the 'breakfast cereal' and 'breakfast food' entries:</p> <ul style="list-style-type: none"> <li>• bran/bran based breakfast cereal</li> <li>• cereals, processed and supplied for human consumption</li> <li>• compressed oat biscuit breakfast cereal</li> <li>• compressed wheat biscuit breakfast cereal</li> <li>• dry cereal</li> <li>• muesli breakfast cereal</li> <li>• oat based breakfast cereal</li> <li>• puffed rice breakfast cereal</li> <li>• puffed wheat breakfast cereal.</li> </ul> <p>The following entries were deleted as a new entry was added to combine the various categories of baking mixes containing taxable foods separately packaged:</p> <ul style="list-style-type: none"> <li>• biscuit mixes that contain separately packaged taxable foods, such as edible cake decorations, within the box or packet</li> <li>• cake mixes that contain separately packaged taxable foods, such as edible cake decorations, within the box or packet</li> <li>• cookie mixes that contain separately packaged taxable foods, such as edible cake decorations, within the box or packet</li> <li>• cupcake mixes that contain separately packaged taxable foods, such as edible cake decorations, within the box or packet</li> <li>• fairy cake mixes that contain separately packaged taxable foods, such as edible cake decorations, within the box or packet.</li> </ul> <p>The following entries were deleted as a new entry was added to combine the various categories of baking mixes containing chocolate chips:</p> <ul style="list-style-type: none"> <li>• biscuit mixes that contain taxable ingredients, such as chocolate chips, within the mix</li> <li>• cake mixes that contain taxable ingredients, such as chocolate chips, within the mix</li> <li>• cookie mixes that contain taxable ingredients, such as chocolate chips, within the mix</li> <li>• cupcake mixes that contain taxable ingredients, such as chocolate chips, within the mix</li> <li>• fairy cake mixes that contain taxable ingredients, such as chocolate chips, within the mix.</li> </ul>

Date	Change
	<p>The following entries were deleted as a new entry was added to combine the various categories of baking mixes containing taxable foods separately packaged:</p> <ul style="list-style-type: none"> <li>• biscuit mixes that are sold with taxable non-foodstuffs, such as aprons or biscuit cutters, within or attached to the box or packet</li> <li>• cake mixes that are sold with taxable non-foodstuffs, such as aprons or patty pans, within or attached to the box or packet</li> <li>• cookie mixes that are sold with taxable non-foodstuffs, such as aprons or cookie cutters, within or attached to the box or packet</li> <li>• cupcake mixes that are sold with taxable non-foodstuffs, such as aprons or cookie cutters, within or attached to the box or packet</li> <li>• fairy cake mixes that are sold with taxable non-foodstuffs, such as aprons or cookie cutters, within or attached to the box or packet.</li> </ul> <p>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:</p> <ul style="list-style-type: none"> <li>• biscuit mixes that do not contain any taxable ingredients</li> <li>• cake mixes that do not contain any taxable ingredients</li> <li>• cookie mixes that do not contain any taxable ingredients</li> <li>• cupcake mixes that do not contain any taxable ingredients</li> <li>• fairy cake mixes that do not contain any taxable ingredients</li> </ul> <p>The following entries were deleted as new entry was added for arrangements of food:</p> <ul style="list-style-type: none"> <li>• antipasto platter</li> <li>• arrangements of food (platters)</li> <li>• cheese platters</li> <li>• cold cut platter</li> <li>• fruit platter</li> <li>• platters of cheese, cold cuts, fruit, vegetables and other arrangements of food</li> <li>• seafood platter</li> <li>• small goods platter</li> <li>• vegetable platter.</li> </ul> <p>The following entries were deleted as they were duplicates of other entries:</p> <ul style="list-style-type: none"> <li>• frozen pizza bases</li> <li>• pavlova mix (dry ingredients).</li> </ul>
28 June 2023	<p><b>Items amended</b></p> <p>The following amendments were made:</p> <ul style="list-style-type: none"> <li>• entry for breadcrumbs that are GST-free as an ingredient for food was amended to include reference to Schedule 1 of the GST Act</li> <li>• entry for brioche <i>was amended to include brioche-style products</i></li> <li>• entry for cheese and bacon topped bread or roll was amended to change the reference in the Notes to Schedule 1 instead of Schedule 2</li> </ul>

**GST FL1**

<b>Date</b>	<b>Change</b>
	<ul style="list-style-type: none"> <li>• entry for cocoa powder was amended to clarify that it is GST-free when it is not marketed as an ingredient for confectionery</li> <li>• entry for coffee, instant (granules, powdered, freeze-dried) was amended to remove the word 'instant' and include coffee capsules for machines – there are other entries that cover instant coffee</li> <li>• entry for cold meats was amended to specify that they are not GST-free when sold as a platter or similar arrangement for food</li> <li>• entries for corn syrup, dextrose, glucose, lactose, malt extract and sugar (supplied as ingredients for home brewing) were amended to refer to both home and industrial brewing</li> <li>• entry for pita wraps (filled) was amended to add a classification of taxable as previously no classification was given</li> <li>• entry for seaweed – seasoned or roasted was amended to clarify that it is GST-free when not sold as a crispy or crunchy snack</li> <li>• entry for sugar cane juice containing less than 90% by volume of juice was amended to change the GST status to taxable, as it was incorrectly showing as GST-free – the detail in the note shows that this was an error</li> <li>• entry for syrups for use to flavour beverages was amended to remove the word 'only' and clarify that paragraph 38-3(1)(d) of the GST Act applies even if the product has a subsidiary use as an ingredient for non-beverage food products.</li> </ul>
28 June 2023	<p><b>Items added</b></p> <p>The following additions were made:</p> <ul style="list-style-type: none"> <li>• cocoa powder, cocoa mass, cocoa butter (marketed as an ingredient for confectionery)</li> <li>• coconut chips</li> <li>• fruit crumble (e.g. apple crumble dessert)</li> <li>• seaweed snacks (crunchy or crispy and packaged ready to eat)</li> <li>• smoothie powder</li> <li>• syrups marketed principally as an ice coffee preparation</li> <li>• yeast and malt for brewing alcoholic beverages.</li> </ul>
28 June 2023	<p><b>Items deleted</b></p> <p>The following entry was deleted as breadcrumbs are more likely to be an ingredient for food and are covered by a separate entry that will be amended to refer to Schedule 1:</p> <ul style="list-style-type: none"> <li>• breadcrumbs – GST-free - food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.</li> </ul> <p>The following entries were deleted as they were duplicates of other entries:</p> <ul style="list-style-type: none"> <li>• cold meat</li> <li>• damper</li> <li>• glacé fruit</li> <li>• pretzel (plain bread roll formed in a pretzel shape).</li> </ul> <p>The following entry was deleted as this levy was terminated effective from 23 February 2009:</p> <ul style="list-style-type: none"> <li>• dairy adjustment levy on flavoured milk.</li> </ul>

**GST FL1**

<b>Date</b>	<b>Change</b>
	<p>The following entry was deleted as it implied that all ingredients for food are GST-free, and flour and sugar have their own entries:</p> <ul style="list-style-type: none"> <li>• ingredients for food for human consumption (e.g. flour, sugar).</li> </ul>
17 January 2018	<p><b>Item added</b></p> <p>The following item was added:</p> <ul style="list-style-type: none"> <li>• smoothie packs containing ingredients such as fruit, vegetables, seeds etc to be used to make smoothie beverages (fresh, frozen, tinned, packaged) are taxable.</li> </ul>
27 August 2014	<p><b>Items deleted</b></p> <p>The following entry was deleted:</p> <ul style="list-style-type: none"> <li>• tiramisu (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption).</li> </ul>
31 August 2011	<p><b>Items amended</b></p> <p>The following amendments were made:</p> <ul style="list-style-type: none"> <li>• hampers. Reference to GSTR 2001/8 added to Notes</li> <li>• entries for vitamin and mineral amended to vitamins and minerals to address a search problem identified by industry</li> <li>• entries for Italian rolls and pizza roll amended to ensure consistency with ATO ID 2008/132)</li> <li>• entries for baby or infant beverage and formula and specialised baby/infant juice clarified</li> <li>• correction made to error in entry for invalid beverage</li> <li>• snack pack. Information added to Item and Notes to provide greater clarity on what the ATO considers a snack pack to be</li> <li>• correction made to error in item number of Schedule 1 for pastry triangles/parcels</li> <li>• description of various food items relating to the category of prepared food, bakery products or biscuit goods amended to reflect the content from clause 2 of Schedule 1 of the GST Act. Reference to clause 2 was added to Notes section of the relevant items</li> <li>• mineral, nutritional supplements and vitamin. Reference to 'Paragraph 38-4(1)(a) of the GST Act does not apply to a product differentiated as a non-food product' deleted from Notes.</li> </ul>
31 August 2011	<p><b>Items added</b></p> <p>The following additions were made:</p> <ul style="list-style-type: none"> <li>• baked pudding, to confirm that baked puddings are taxable</li> <li>• pizza roll, to ensure consistency with ATO ID 2008/132</li> <li>• curry (without rice or other accompaniment, not marketed as a prepared meal), to provide greater clarity on when the ATO does not consider a prepared product to be a prepared meal</li> <li>• rice syrup</li> <li>• zabaglione (Italian cream mousse)</li> <li>• herbs for preparing tonic soups</li> <li>• essence of chicken – tonic/energy drink</li> <li>• nutritional supplements</li> </ul>

**GST FL1**

<b>Date</b>	<b>Change</b>
	<ul style="list-style-type: none"> <li>– red date with rock sugar</li> <li>– bird's nest with and without rock sugar</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> <li>• These entries were not consistent with ATO ID 2008/132.</li> <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>
18/06/2010	<p><b>Items amended</b></p> <p>The following amendments were made:</p> <ul style="list-style-type: none"> <li>• removal of duplicated items for example, garlic bread, bread and rolls – garlic</li> <li>• alphabetical listing of items rather than categories for example, focaccias rather than bread and rolls – focaccias</li> <li>• food items listed to align with products on GS1net database.</li> </ul>
18/06/2010	<p><b>Items added</b></p> <p>The detailed food list was expanded to include new items and notes specific to each food item to provide a synopsis of our view.</p>
18/06/2010	<p><b>Items amended</b></p> <p>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.</p>
14/04/2009	<p><b>Items amended</b></p> <p>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.</p>
18/02/2009	<p><b>Items amended</b></p>

**GST FL1**

Date	Change
	<p>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.</p> <p>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.</p>
03/10/2008	<p><b>Pizza rolls</b></p> <p>For more information about the GST treatment of pizza rolls, refer to <b>GST and pizza rolls</b> fact sheet.</p>
30/09/2008	<p><b>Item removed</b></p> <p>'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.</p> <p>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.</p>
27/08/2008	<p><b>Breakfast bars</b></p> <p>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.</p> <p>GST status: taxable</p> <p>For more information about breakfast bars, refer to goods and services tax determination <b>GSTD 2008/2 – Goods and services tax: are supplies of food known as breakfast bars GST-free?</b></p>

This Addendum applies to tax periods both before and after its date of issue. As the Addendum applies both before and after its date of issue, both the pre-addendum wording of GSTII FL1 and the revised wording in the Addendum will apply for overlapping periods of time. In these circumstances, entities can choose to rely on either version when applying GSTII FL1 during that period.<sup>1</sup>

**Commissioner of Taxation**

23 July 2025

## ATO references

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<sup>1</sup> Subsection 357-75(1A) of Schedule 1 to the *Taxation Administration Act 1953*. See also paragraph 58A of Taxation Ruling TR 2006/10 *Public Rulings*.

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