

# ***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 2026/1 *Goods and Services Tax: supplies of formula products*
- revise and merge entries relevant to malt and malt extract
- provide more context to snack foods that are taxable and GST-free.

GST II FL1 is amended as follows:

#### 1. Paragraph 9A

After the paragraph, insert new paragraph 9B:

- 9B. The following public rulings are referenced in the detailed food list:
- GST Bulletin GSTB 2001/1 *Pulses supplied as food for human consumption*
  - Goods and Services Tax Ruling GSTR 2001/8 *Goods and services tax: Apportioning the consideration for a supply that includes taxable and non-taxable parts*
  - Goods and Services Tax Ruling GSTR 2006/9 *Goods and services tax: supplies*
  - Goods and Services Tax Determination GSTD 2008/2 *Goods and services tax: are supplies of food known as breakfast bars GST-free?*
  - Goods and Services Tax Determination GSTD 2024/1 *Goods and services tax: supplies of combination food*
  - Goods and Services Tax Determination GSTD 2025/1 *Goods and services tax: supplies of food of a kind marketed as a prepared meal*
  - Goods and Services Tax Determination GSTD 2026/1 *Goods and services tax: supplies of formula products.*

#### 2. Detailed food list tables

(a) Omit the following detailed food list IDs:

895; 11; 1335; 1336; 1337; 1355; 457; 1407; 1411.

# Detailed Food List

(b) Omit the wording for detailed food list ID 10; substitute:

10	baby, infant or toddler food (not dry food) stored in tins, jars, pouches or satchels and does not require refrigeration or freezing	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. Item 4 of Schedule 1 does not apply to food that does not require refrigeration or freezing for its storage (clause 3 of Schedule 1).
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(c) Omit the wording for detailed food list ID 1860; substitute

1860	baby, infant or toddler meal that: <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). This applies regardless of the marketed age range of the product.
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(d) Omit the wording for detailed food list ID 1842; substitute:

1842	dry foods for babies, infants or toddlers that are cookies, wafers, crackers, biscuits, pretzels or cones, but not including rusks for infants (children up to 12 months)	taxable	Schedule 1, item 32 of the GST Act applies, and clause 5(b) does not apply because they are not 'rusks for infants or invalids, or goods consisting principally of those rusks'. A rusk is a very hard dry biscuit or twice baked bread often given to babies that are teething. Refer to GSTD 2026/1 for the meaning of 'infants'.
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(e) Omit the wording for detailed food list ID 1843; substitute:

1843	dry processed snack foods for babies, infants or toddlers that are similar to potato crisps, sticks or straws, corn crisps or chips (whether or not they contain vegetable or fruit)	taxable	Schedule 1, item 18 of the GST Act applies. This applies regardless of the marketed age range of the product.
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# Detailed Food List

(f) Omit the wording for detailed food list ID 356; substitute:

356	fruit (fresh, dried, canned, packaged) which is not an ingredient for a beverage (excluding processed ready-to-eat fruit that is crispy or crunchy)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. For example, freeze-dried fruit is often crispy and crunchy and therefore taxable under item 18 of Schedule 1 (because it is food similar to that covered by item 15 of Schedule 1).
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(g) Omit the wording for detailed food list ID 1408; substitute:

1408	malt extract <ul style="list-style-type: none"> <li>• for use in making food for human consumption (excluding when marketed as an ingredient for confectionery);</li> <li>• that is marketed principally for drinking purposes (including as an ingredient for brewing purposes)</li> </ul>	GST-free	Product is food under paragraphs 38-4(1)(b), 38-4(1)(d), or 38-4(1)(e) of the GST Act and none of the exclusions in section 38-3 of the GST Act apply. Schedule 2, item 6 of the GST Act applies when malt extract products are marketed principally for drinking purposes, and this includes when the product is marketed principally as an ingredient for brewing purposes.
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(h) Omit the wording for detailed food list ID 1441; substitute:

1441	mixed dried fruit with glacé fruit (such as glacé cherries)	taxable	Combination of foods, at least one of which (the glacé fruit) is of a kind specified in Schedule 1 of the GST Act. Paragraph 38-3(1)(c) of the GST Act applies (refer GSTD 2024/1).
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(i) Omit the wording for detailed food list ID 1609; substitute:

1609	rusks for infants (children up to 12 months) or invalids	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. Rusks are excluded from Schedule 1, item 32 of the GST Act by Schedule 1, clause 5 of the GST Act that states that rusks for infants or invalids are not biscuit goods. A rusk is a very hard dry biscuit or twice baked bread often given to babies that are teething. Refer to GSTD 2026/1 for the meaning of 'infants'.
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# Detailed Food List

(j) Omit the wording for detailed food list ID 1628; substitute:

1628	snack foods similar to potato crisps, sticks or straws, corn crisps or chips, bacon or pork crackling or prawn chips	taxable	Schedule 1, item 18 of the GST Act applies. This applies whether or not the products: <ul style="list-style-type: none"> <li>consist wholly or partly of any vegetable, herb, fruit, meat, seafood or dairy product or extract;</li> <li>are savoury or sweet.</li> </ul>
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(k) Omit the wording for detailed food list ID 1629; substitute:

1629	snack foods similar to salted, spiced, smoked or roasted nuts or seeds	taxable	Schedule 1, item 18 of the GST Act applies. This applies whether or not the products: <ul style="list-style-type: none"> <li>consist wholly or partly of any vegetable, herb, fruit, meat, seafood or dairy product or extract;</li> <li>are savoury or sweet.</li> </ul>
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(l) Omit the wording for detailed food list ID 816; substitute:

816	vegetables (fresh, frozen, dried, pickled, bottled, tinned) which are not an ingredient for a beverage (excluding processed ready-to-eat vegetables that are crispy or crunchy)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. For example, ready-to-eat freeze-dried vegetables are often crispy and crunchy and therefore taxable under item 18 of Schedule 1 (because it is food similar to that covered by item 15 of Schedule 1).
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(m) In detailed food list ID 1835, omit 'and malt'.

(n) Add new detailed food list IDs 1866 to 1869:

1866	formula ingredient marketed principally as an ingredient for: <ul style="list-style-type: none"> <li>formula products for children from 12 months (e.g. stages 3 and 4); or</li> <li>formula products generally – that is, a formula ingredient not marketed principally for a specific age or for invalids</li> </ul>	taxable	Not a beverage or an ingredient for a beverage of a kind specified in Schedule 2 of the GST Act. Refer to GSTD 2026/1.
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1867	formula ingredient marketed principally as an ingredient for infant formula – that is, formula for children up to 12 months (e.g. stage 1 and 2 formula products)	GST-free	Schedule 2, item 13 of the GST Act applies. Refer to GSTD 2026/1.
1868	formula marketed principally for children from 12 months (e.g. stage 3 and 4 formula products) other than formula of a kind marketed principally as food for invalids	taxable	Not a beverage or an ingredient for a beverage of a kind specified in Schedule 2 of the GST Act. Refer to GSTD 2026/1.
1869	formula marketed principally for children up to 12 months (e.g. stage 1 and 2 formula products)	GST-free	Schedule 2, item 13 of the GST Act applies. Refer to GSTD 2026/1.

### 3. Paragraph 13

(a) In the table, insert the following rows:

25 February 2026	<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 (not dry food) stored in tins, jars, pouches or satchels and does not require refrigeration or freezing’ (Detailed food list ID 10) was amended to include ‘infant or toddler’ to adopt a consistent language</li> <li>item description for ‘baby or toddler meal that needs refrigeration or freezing for its storage; and requires limited further preparation, assembling and or cooking activity before consumption’ (Detailed food list ID 1860) was amended to include ‘infant’ to adopt a consistent language and the Notes were updated to clarify that these products are taxable regardless of the age of the child</li> <li>item description for ‘dry foods for baby or infants not including rusks but including wafers, rice crackers, soft biscuits’ (Detailed food list ID 1842) was amended to refer to ‘babies, infants or toddlers’ to adopt a consistent language, added other food items listed in item 32 of Schedule 1 and the Notes were updated to refer to GSTD 2026/1 for the meaning of ‘infants’</li> <li>item description for ‘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)’ (Detailed food list ID 1843) was amended to refer to ‘babies, infants or toddlers’ to adopt a consistent language and the Notes updated to clarify that these products are taxable regardless of the age of the child</li> <li>item description for ‘rusks for infants or invalids’ (Detailed food list ID 1609) was amended to include the meaning of infants ‘children up to 12 months’ and the Notes were updated to refer to GSTD 2026/1 for the meaning of ‘infants’</li> </ul>
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	<ul style="list-style-type: none"> <li>• entry for 'malt extract for use in the composition of food for human consumption' (Detailed food list ID 1408) was amended to update the       <ul style="list-style-type: none"> <li>– item description to           <ul style="list-style-type: none"> <li>○ combine previous Detailed food list IDs 457 and 1407</li> <li>○ exclude when marketed as ingredient for confectionery</li> <li>○ include when marketed principally for drinking purposes (including as an ingredient for brewing purposes) – thereby overturning Detailed food list ID 1411</li> </ul> </li> <li>– Notes to include other reasons why this product can be food and reference item 6 of Schedule 2</li> </ul> </li> <li>• item description for 'yeast and malt for brewing alcoholic beverages' (Detailed food list ID 1835) was amended to delete 'and malt' as malt is GST-free under item 5 of Schedule 2</li> <li>• entry for 'savory snack consisting wholly or partly of any vegetable, herb, fruit, meat, seafood or dairy product or extract that is similar to potato crisps, sticks or straws, corn crisps or chips, bacon or pork crackling or prawn chips' (Detailed food list ID 1628) was amended to update the       <ul style="list-style-type: none"> <li>– item description to           <ul style="list-style-type: none"> <li>○ refer to 'snack foods' to clarify that not all snack food relevant to item 18 of Schedule 1 are savory</li> <li>○ remove reference to the list of what the food item consists of given item 18 of Schedule 1 states 'whether or not' before this list</li> </ul> </li> <li>– Notes to give more context to the breadth of item 18 of Schedule 1 covering both savory and sweet and food items that may consist of a variety of food sources.</li> </ul> </li> <li>• entry for 'savory snack consisting wholly or partly of any vegetable, herb, fruit, meat, seafood or dairy product or extract that is similar to salted, spiced, smoked or roasted nuts or seeds' (Detailed food list ID 1629) was amended to update the       <ul style="list-style-type: none"> <li>– item description to           <ul style="list-style-type: none"> <li>○ refer to 'snack foods' to clarify that not all snack food relevant to item 18 of Schedule 1 are savory</li> <li>○ remove reference to the list of what the food item consists of given item 18 of Schedule 1 states 'whether or not' before this list</li> </ul> </li> <li>– Notes to give more context to the breadth of item 18 of Schedule 1 covering both savory and sweet and food items that may consist of a variety of food sources</li> </ul> </li> <li>• item description for 'fruit (fresh, dried, canned, packaged) which is not an ingredient for a beverage' (Detailed food list ID 356) was amended to add an exclusion for 'processed ready-to-eat fruit that is crispy or crunchy' and the Notes updated to clarify that crispy or crunchy fruit is taxable under item 18 of Schedule 1</li> <li>• entry for 'vegetables (fresh, frozen, dried, pickled, bottled, tinned)' (Detailed food list ID 816) was amended to update the       <ul style="list-style-type: none"> <li>– item description to clarify that this entry is for those vegetables           <ul style="list-style-type: none"> <li>○ that are not an ingredient for a beverage</li> <li>○ exclude 'processed ready-to-eat vegetables that are crispy or crunchy'</li> </ul> </li> </ul> </li> </ul>
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	<ul style="list-style-type: none"> <li>– Notes to clarify that crispy or crunchy vegetables are taxable under item 18 of Schedule 1</li> <li>• item description for ‘mixed dried fruit with glace cherries’ (Detailed food list ID 1441) was amended to ‘mixed dried fruit with glacé fruit (such as glacé cherries)’ to cover other glacé fruit.</li> </ul>
25 February 2026	<p><b>Items added</b></p> <p>The following additions were made:</p> <ul style="list-style-type: none"> <li>• formula ingredient marketed principally as an ingredient for             <ul style="list-style-type: none"> <li>– formula products for children from 12 months (e.g. stages 3 and 4), or</li> <li>– formula products generally – that is, a formula ingredient not marketed principally for a specific age or for invalids (Detailed food list ID 1866)</li> </ul> </li> <li>• formula ingredient marketed principally as an ingredient for infant formula – that is, formula for children up to 12 months (e.g. stage 1 and 2 formula products) (Detailed food list ID 1867)</li> <li>• formula marketed principally for children from 12 months (e.g. stage 3 and 4 formula products) other than formula of a kind marketed principally as food for invalids (Detailed food list ID 1868)</li> <li>• formula marketed principally for children up to 12 months (e.g. stage 1 and 2 formula products) (Detailed food list ID 1869)</li> </ul>
25 February 2026	<p><b>Items deleted</b></p> <p>The following entries were deleted as a consequence of the new entry for ‘formula marketed principally for children up to 12 months (e.g. stage 1 and 2 formula products)’ (Detailed food list ID 1869):</p> <ul style="list-style-type: none"> <li>• baby beverage (beverages, and ingredients for beverages, of a kind marketed principally as food for infants) (Detailed food list ID 895)</li> <li>• baby formula (beverages, and ingredients for beverages, of a kind marketed principally as food for infants) (Detailed food list ID 11)</li> <li>• infant beverage (beverages, and ingredients for beverages, of a kind marketed principally as food for infants) (Detailed food list ID 1335)</li> <li>• infant formula (beverages, and ingredients for beverages, of a kind marketed principally as food for infants) (Detailed food list ID 1337).</li> </ul> <p>The entry for ‘juice – specialised baby/infant beverage with less than 90% by volume of juice (beverages, and ingredients for beverages, of a kind marketed principally as food for infants)’ (Detailed food list ID 1355) was deleted to be consistent with our view of ‘infant’ in the context of table item 13 of Schedule 2 that an infant is a child up to 12 months. Juice products are not marketed principally to children up to 12 months therefore item 13 of Schedule 2 does not apply.</p> <p>The entry for ‘infant food stored in tins, jars, pouches or satchels and does not require refrigeration or freezing’ (Detailed food list ID 1336) was deleted as it is now covered by the amended ‘baby, infant or toddler food’ entry (Detailed food list ID 10).</p> <p>The following entries were deleted as they are now covered by the amended ‘malt extract’ entry (Detailed food list ID 1408):</p>

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	<ul style="list-style-type: none"> <li>• malt extract (if marketed principally for drinking purposes) (Detailed food list ID 457)</li> <li>• malt extract marketed principally for drinking purposes (Detailed food list ID 1407).</li> </ul> <p>The entry for 'malt extract supplied as an ingredient for brewing i.e. home or industrial brewing' (Detailed food list ID 1411) was deleted due to being overturned in the update of Detailed food list ID 1408.</p>
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(b) Omit the following row:

<p>23 July 2025</p>	<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> <p>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</p>
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	entry is too broad and new entries for salad products have been added.
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Substitute:

<p>23 July 2025</p>	<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 update the             <ul style="list-style-type: none"> <li>- item description as follows 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)             </li> <li>- GST status from GST-free to taxable, and</li> <li>- Notes to refer to GSTD 2025/1 and include an example.</li> </ul> </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> <p>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.</p>
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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 GST II FL1 and the revised wording in this Addendum will apply for overlapping periods

# Detailed Food List

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of time. In these circumstances, entities can choose to rely on either version when applying GST II FL1 during that period.<sup>1</sup>

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**Commissioner of Taxation**

25 February 2026

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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*.