


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

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Addendum

Detailed food list

This Addendum amends the Detailed food list to include an entry for smoothie packs.

The Detailed food list is amended as follows:

1. History of changes

Insert after the first row in the table:

17 January 2018	Item added The following item was added: <ul style="list-style-type: none">smoothie packs containing ingredients such as fruit, vegetables, seeds etc to be used to make smoothie beverages (fresh, frozen, tinned, packaged) are taxable
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2. Table item 'smoked oysters'

After the row; insert:

smoothie packs containing ingredients such as fruits, vegetables, seeds etc to be used to make smoothie beverages (fresh, frozen, tinned, packaged)	taxable	An ingredient for a beverage and the ingredient is not of a kind specified in Schedule 2 of the GST Act.
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This Addendum applies on and from 17 January 2018.

Commissioner of Taxation

17 January 2018

ATO references

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