

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 GST II FL1 to align relevant entries with Goods and Services Tax Determination GSTD 2024/1 *Goods and services tax: supplies of combination food*, add new food and beverage product lines, merge similar entries, update a number of entries to correctly reference the updates to ‘*A New Tax System (Goods and Services Tax) Regulations 2019*’, delete duplicate entries and combine similar entries.

GST II FL1 is amended as follows:

1. Paragraph 11

In Table 1, add new rows:

28 August 2024	<p>Items amended</p> <p>The following amendments were made:</p> <ul style="list-style-type: none"> 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).’ 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).’ Notes for ‘baby food’ (Detailed food list ID 10) were amended to update the reference to clause 3 of Schedule 1 Notes for ‘infant food’ (Detailed food list ID 1336) were amended to update the reference to clause 3 of Schedule 1 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.’ 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.’
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	<ul style="list-style-type: none"> Notes to 66 entries were updated to state that subsection 38-3.01(1) of the <i>A New Tax System (Goods and Services Tax) Regulations 2019</i> (GST Regulations) applies as subsection 38-3.01(2) of the GST Regulations does not apply. 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. 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. 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.
28 August 2024	<p>Items added</p> <p>The following additions were made:</p> <ul style="list-style-type: none"> breakfast products that are a combination of foods including one or more taxable foods (Detailed food list ID 1849) cordon bleu, cooked (not hot) or uncooked (Detailed food list ID 1850) patty (i.e. meat, meat substitute, vegetable, or seafood patties) cooked (not hot) or uncooked (Detailed food list ID 1851)
28 August 2024	<p>Items deleted</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"> burger meat (uncooked patty) (Detailed food list ID 132) chicken patty (not hot) (Detailed food list ID 988) fish patty (not hot) (Detailed food list ID 1166) hamburger patty (not hot) (Detailed food list ID 398) meat substitute patty (not hot) (Detailed food list ID 1425) vegetable patty (not hot) (Detailed food list ID 1779) <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"> chicken cordon bleu, uncooked (Detailed food list ID 178) cordon bleu (chicken), uncooked (Detailed food list ID 238)

2. Detailed food list tables

- (a) In the following entries, in the Notes, after ‘GST Act’ omit ‘and subregulation 38-3.02(2) of the GST Regulations do not apply’; substitute ‘and subsection 38-3.01(1) of the GST Regulations apply as subsection 38-3.01(2) of the GST Regulations does not apply’: Detailed food list IDs 865, 864, 863, 881, 880, 879, 884, 887, 889, 888, 948, 950, 949, 1126, 1128, 1127, 1137, 1136, 1161, 1160, 1159, 1184, 1183, 1182, 1189, 1191, 1190, 1198, 1200, 1199, 1206, 1208, 1207, 1255, 1257, 1256, 1274, 1276, 1275, 1284, 1285, 1322, 1324, 1323, 1379, 1380, 1436, 1437, 1549, 1551, 1550, 1558, 1574, 1576, 1575, 1689, 1691, 1690, 1719, 1721, 1720, 1741, 1743, 1742, 1790, 828.
- (b) In the following entries, in the Notes, after ‘GST Act’ omit ‘and paragraph 38-3.02(2)(a) of the GST Regulations apply’; substitute ‘and subsection 38-3.01(1) of the GST Regulations do not apply as paragraph 38-3.01(2)(a) of the GST

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Regulations applies': Detailed food list IDs 69, 1025, 1070, 1179, 1195, 1203, 1571, 1706, 1716, 1738.

- (c) In the following entries, in the Notes, after '13-10' omit 'and paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(b) of the GST Regulations'; substitute 'applies. Paragraph 38-3(1)(e) of the GST Act and subsection 38-3.01(1) of the GST Regulations do not apply as paragraph 38-3.01(2)(b) of the GST Regulations applies': Detailed food list IDs 862, 878, 886, 947, 1125, 1135, 1158, 1181, 1188, 1197, 1205, 1254, 1273, 1283, 1321, 1378, 1435, 1548, 1573, 1688, 1718, 1740, 1789.
- (d) In the following entries, in the Notes, after 'GST Act' omit 'and paragraph 38-3.02(2)(b) of the GST Regulations apply'; substitute 'and subsection 38-3.01(1) of the GST Regulations do not apply as paragraph 38-3.01(2)(b) of the GST Regulations applies': Detailed food list IDs 861, 877, 885, 946, 1124, 1134, 1157, 1180, 1187, 1196, 1204, 1253, 1272, 1282, 1320, 1377, 1434, 1547, 1572, 1687, 1717, 1739, 1788.
- (e) In Detailed food list ID 1422, in the Notes, omit the entry; substitute:

Exempt food additive (food manufacture). Paragraph 38-3(1)(e) of the GST Act and subsection 38-3.01(1) of the GST Regulations do not apply as paragraph 38-3.01(2)(b) of the GST Regulations applies to meat cure used as a preservative for meat (refer to ATO ID 2004/444).
- (f) In Detailed food list IDs 10 and 1336, in the Notes, omit 'clause 4'; substitute 'clause 3'.
- (g) Insert the following entries:

(i) In Table B:

1849	breakfast products that are a combination of foods including one or more taxable foods	Taxable	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).
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(ii) In Table C:

1850	cordon bleu, 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.
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(iii) In Table P

1851	patty (i.e. meat, meat substitute, vegetable, or seafood patties) 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.
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(h) Omit the wording of Detailed food list ID 126; substitute:

126	breakfast cereal, excluding products: <ul style="list-style-type: none"> • consisting principally of seeds or nuts that have been processed or treated 	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. Schedule 1, item 19 of the GST Act applies to products consisting
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	<p>by salting, spicing, smoking or roasting, or in any other similar way (including toasting or baking), or</p> <ul style="list-style-type: none"> that are a combination of foods including one or more taxable foods 		<p>principally of seeds or nuts that have been processed or treated by roasting, toasting, baking.</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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(i) Omit the wording of Detailed food list ID 128; substitute:

128	<p>breakfast food, consisting principally of compressed, rolled or flattened cereal, excluding products:</p> <ul style="list-style-type: none"> 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), or that are a combination of foods including one or more taxable foods 	GST-free	<p>Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. Clause 5, Schedule 1 states that these foods will not be considered to be biscuit goods.</p> <p>Schedule 1, item 19 of the GST Act applies to products consisting principally of seeds or nuts that have been processed or treated by roasting, toasting, baking.</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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(j) Omit the wording of Detailed food list ID 1531; substitute:

1531	potato or other vegetable balls or bites (whether or not mashed or crumbed)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
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(k) Omit the wording of Detailed food list ID 1847; substitute:

1847	alkaline water, where additives are added	taxable	<p>Not a beverage of a kind specified in Schedule 2 of the GST Act.</p> <p>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.</p>
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(l) In the following entries, in the Notes, after 'application', omit the comma; substitute a full stop: Detailed food list IDs 1257, 1576.

(m) In the following entries, at the end of the Notes, insert a full stop: Detailed food list IDs 680, 756, 916, 79, 191, 1335, 1337, 1341, 1551, 1550, 1691, 1690, 1790, 828, 1802.

(n) In Detailed food list ID 429, in the Notes, after 'applies', delete the semi-colon.

(o) In the following entries, at the end of the Notes, omit the full stop: Detailed food list ID 1778, 1789.

(p) In Detailed food list ID 1210, in the GST Status, insert 'see Notes'.

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 the Addendum will apply for overlapping periods of time. In these circumstances, entities can choose to rely on either version when applying GST II FL1 during that period.¹

Commissioner of Taxation

28 August 2024

ATO references

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¹ 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*.