


# ***Addendum - Food Industry Partnership[atonl ]What is food? -***

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## Addendum

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### Food Industry Partnership

#### What is food?

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 FI1 to make minor style changes.

GST II FI1 is amended as follows:

**1. Paragraph 4**

In the first dot point, omit 's38–4(1)(f)'; substitute 'section 38–4(1)(f)'.

**2. Paragraph 26**

Omit the Example.

This Addendum applies from 1 April 2019.

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**Commissioner of Taxation**

1 April 2019

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ATO references

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