



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

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## Detailed Food List

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

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**[Note:** *This is a consolidated version of this document. Refer to the Legal database ([ato.gov.au/law](http://ato.gov.au/law)) to check its currency and to view the details of all changes.***]**

#### Context

1. Except where the item in the detailed food list indicates to the contrary, the goods and services (GST) status of an item has been set out on the basis that the food is not supplied as a dine-in or hot takeaway food or beverage item. The GST status is also provided on the basis that the requirements for the supply to be a taxable supply under paragraphs 9-5(a) to (d) of the *A New Tax System (Goods and Services Tax) Act 1999* (GST Act) have been satisfied.
2. The supply of food that is for consumption on the premises from which it is supplied, or the supply of hot food for consumption away from those premises is a taxable supply where the requirements for a supply to be a taxable supply under paragraphs 9-5(a) to (d) of the GST Act are satisfied.

#### About the Detailed food list

3. The Detailed food list provides details of the GST status of major food and beverage product lines.
4. Section 38-2 of the GST Act states that a supply of food as defined is GST-free.
5. Food is defined in subsection 38-4(1) of the GST Act to mean:
  - food for human consumption (whether or not requiring processing or treatment)
  - ingredients for food for human consumption
  - beverages for human consumption
  - ingredients for beverages for human consumption
  - goods to be mixed with or added to food for human consumption (including condiments, spices, seasonings, sweetening agents or flavourings)

- fats and oils marketed for culinary purposes
  - any combination of the above.
6. Food does not include:
- live animals (other than crustaceans or molluscs)
  - unprocessed cow's milk
  - any grain, cereal or sugar cane that has not been subject to any process or treatment resulting in an alteration of its form, nature or condition, or
  - plants under cultivation that can be consumed (without being subject to further process or treatment) as food for human consumption.
7. Beverage includes water (subsection 38-4(2) of the GST Act).
8. However, not all food is GST-free. Subsection 38-3(1) of the GST Act states that a supply is not GST-free under section 38-2 of the GST Act if it is a supply of:
- food for consumption on the premises from which it is supplied
  - hot food for consumption away from those premises
  - food of a kind specified in the third column of the table in clause 1 of Schedule 1, or food that is a combination of one or more foods at least one of which is food of such a kind
  - a beverage (or an ingredient for a beverage), other than a beverage (or ingredient) of a kind specified in the third column of the table in clause 1 of Schedule 2, or
  - food of a kind specified in regulations made for the purposes of this subsection.
9. Accordingly, if the food products are listed in Schedule 1 of the GST Act, the food products will not be GST-free. Conversely, beverages not listed in clause 1 of Schedule 2 of the GST Act will not be GST-free.
10. The items contained in the list are for human consumption unless indicated differently.

### History of changes

| Date         | Change  |
|--------------|---|
| 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 was amended to include brioche-style products</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> <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> </ul> |

| Date            | Change   |
|-----------------|--|
|                 | <ul style="list-style-type: none"> <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> <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> </ul>   |

| Date           | Change  |
|----------------|---|
|                | <ul style="list-style-type: none"> <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: <ul style="list-style-type: none"> <li>- <b>red date with rock sugar</b></li> <li>- <b>bird's nest with and without rock sugar</b></li> </ul> </li> <li>• dukkah (dry dip or marinade)</li> <li>• combat rations</li> <li>• Indian foods: <ul style="list-style-type: none"> <li>- <b>kumbilappam</b></li> <li>- <b>elayappam</b></li> <li>- <b>laddu</b></li> <li>- <b>uzhunnu vada</b></li> <li>- <b>banana roast</b></li> <li>- <b>vegetable cutlet</b></li> <li>- <b>sukhiyan</b></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> </ul> <p>These entries were not consistent with ATO ID 2008/132.</p> <ul style="list-style-type: none"> <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>  |

| Date       | Change   |
|------------|--|
|            | These entries are currently under review as the ATO view needs to be clarified.  |
| 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> <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>   |

**A**

| <b>Item</b>   | <b>GST Status</b> | <b>Notes</b>  |
|---|-------------------|---|
| abalone, of a size and quality to be sold as food for human consumption (live, fresh, frozen, tinned, dried, but not hot)   | GST-free          | Mollusc. Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. The exclusion at paragraph 38-4(1)(g) of the GST Act does not apply.  |
| acidity regulator - food additive which, at time of importation would, if it had been a supply: have a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral); and be supplied for use solely or predominantly in the composition of food; and be essential to the composition of that food. | GST-free          | Exempt food additive (import). Section 13-10 and paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(b) of the GST Regulations. Examples include dietary mineral compounds such as: calcium acetate (E263), phosphoric acid (E338) and sodium sulphate (E514).   |
| acidity regulator - food additive which, at time of supply: has a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral); and is supplied for use solely or predominantly in the composition of food; and is essential to the composition of that food.                                      | GST-free          | Exempt food additive (food manufacture). Paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(b) of the GST Regulations apply. Examples include dietary mineral compounds such as: calcium acetate (E263), phosphoric acid (E338) and sodium sulphate (E514).   |
| acidity regulator marketed as an ingredient for confectionery   | taxable           | Schedule 1, item 8 of the GST Act applies.  |
| acidity regulator not considered essential to the composition of food for human consumption   | taxable           | Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply. For example: acidity regulators intended for use in the manufacture of pet food, alcoholic beverages, nutritional supplements, pharmaceuticals or other non-food application |
| acidity regulator not intended for use in the composition of food for human consumption.  | taxable           | Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply. For example: acidity regulators intended for use in the manufacture of pet food, alcoholic beverages, nutritional supplements, pharmaceuticals or other non-food application |
| acidity regulator with no measurable nutritional value.   | taxable           | Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply.  |
| alcohol making supplies   | taxable           | Not ingredients for a beverage of a kind specified in Schedule 2 of the GST Act   |
| alcoholic beverages   | taxable           | Not a beverage of a kind specified in Schedule 2 of the GST Act   |
| alcoholic pre-mixed drink (e.g. rum & cola, brandy & dry)   | taxable           | Not a beverage of a kind specified in Schedule 2 of the GST Act   |
| alcoholic spirits   | taxable           | Not a beverage of a kind specified in Schedule 2 of the GST Act   |
| alfalfa sprouts   | GST-free          | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| almond essence  | GST-free          | Flavouring. Paragraph 38-4(1)(e) of the GST Act applies.  |

| Item  | GST Status | Notes  |
|---|------------|--|
| aloe vera juice (supplied for medicinal or therapeutic purposes)  | taxable    | Not a beverage for human consumption. Paragraph 38-4(1)(c) of the GST Act does not apply. A product marketed with a recommended dosage and/or information on its medicinal benefits is considered to have the character of a medicinal preparation.  |
| amaretti (Italian almond cookie)  | taxable    | Schedule 1, item 32 of the GST Act applies.  |
| anchovies   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| animal food   | taxable    | Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply to a product differentiated as a non-food product.  |
| aniseed essence   | GST-free   | Flavouring. Paragraph 38-4(1)(e) of the GST Act applies.   |
| anti-caking agent - food additive which, at time of importation would, if it had been a supply; have a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral); and be supplied for use solely or predominantly in the composition of food; and be essential to the composition of that food. | GST-free   | Exempt food additive (import). Section 13-10 and paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(b) of the GST Regulations apply. Examples include dietary mineral compounds such as: calcium silicate (E552), ferric ammonium citrate (E381) and magnesium carbonate (E504).   |
| anti-caking agent - food additive which, at time of supply: has a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral); and is supplied for use solely or predominantly in the composition of food; and is essential to the composition of that food.                                      | GST-free   | Exempt food additive (food manufacture). Paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(b) of the GST Regulations apply. Examples include dietary mineral compounds such as: calcium silicate (E552), ferric ammonium citrate (E381) and magnesium carbonate (E504).           |
| anti-caking agent marketed as an ingredient for confectionery   | taxable    | Schedule 1, item 8 of the GST Act applies.   |
| anti-caking agent not considered essential to the composition of food for human consumption.  | taxable    | Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply. For example: anti-caking agents intended for use in the manufacture of pet food, nutritional supplements, pharmaceuticals or other non-food application   |
| anti-caking agent not intended for use in the composition of food for human consumption.  | taxable    | Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply. For example: anti-caking agents intended for use in the manufacture of pet food, nutritional supplements, pharmaceuticals or other non-food application   |
| anti-caking agent with no measurable nutritional value.   | taxable    | Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply.   |
| anti-foaming agent not intended for use in the composition of food for human consumption.   | taxable    | Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply. For example: anti-foaming agents intended for use in the manufacture of pet food, nutritional supplements, pharmaceuticals or other non-food application. |



| Item  | GST Status | Notes   |
|---|------------|---|
| anti-foaming agents polyethylene glycol 8000 (E1521) and triethyl citrate (E1505)   | taxable    | Paragraph 38-3.02 of the GST Regulations does not apply. Polyethylene glycol 8000 (E1521) and triethyl citrate (E1505) have no measurable nutritional value.  |
| antioxidant - food additive which, at time of importation would, if it had been a supply; have a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral); and be supplied for use solely or predominantly in the composition of food; and be essential to the composition of that food. | GST-free   | Exempt food additive (import). Section 13-10 and paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(b) of the GST Regulations apply. 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). |
| antioxidant - food additive which, at time of supply: has a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral); and is supplied for use solely or predominantly in the composition of food; and is essential to the composition of that food.                                      | GST-free   | Exempt food additive (food manufacture). Paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(b) of the GST Regulations apply. 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).         |
| antioxidant marketed as an ingredient for confectionery   | taxable    | Schedule 1, item 8 of the GST Act applies.  |
| antioxidant which, at time of supply or importation has no measurable nutritional value.  | taxable    | Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply. For example: Butylated hydroxyanisole (E320) and 4-Hexylresorcinol (E586) have no measurable nutritional value.  |
| antioxidant which, at time of supply or importation is not a food additive considered essential to the composition of food for human consumption.   | taxable    | Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply. For example: antioxidants intended for use in the manufacture of pet food, alcoholic beverages, nutritional supplements, pharmaceuticals or other non-food application   |
| antioxidant which, at time of supply or importation is not intended for use in the composition of food for human consumption.   | taxable    | Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply. For example: antioxidants intended for use in the manufacture of pet food, alcoholic beverages, nutritional supplements, pharmaceuticals or other non-food application   |
| antipasto (individual items or bottled)   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| antipasto platter   | taxable    | Schedule 1, item 5 of the GST Act applies   |
| apple cider (alcoholic)   | taxable    | Not a beverage of a kind specified in Schedule 2 of the GST Act. Schedule 2, items 10, 11 & 12 do not apply to alcoholic beverages (refer ATO ID 2001/780).   |
| apple cider (non-alcoholic) containing food additives   | taxable    | Not a beverage of a kind specified in Schedule 2 of the GST Act   |
| apple cider (non-alcoholic) that consists wholly of apple juice with no food additives  | GST-free   | Schedule 2, item 11 of the GST Act applies.   |

| <b>Item</b>                           | <b>GST Status</b> | <b>Notes</b>   |
|---------------------------------------|-------------------|--|
| apple sauce                           | GST-free          | Condiment. Paragraph 38-4(1)(e) of the GST Act applies.                                  |
| aromatic bitters                      | taxable           | Not a beverage of a kind specified in Schedule 2 of the GST Act                          |
| arrangements of food (platters)       | taxable           | Schedule 1, item 5 of the GST Act applies  |
| arrowroot powder                      | GST-free          | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.                       |
| artichokes (fresh, frozen, marinated) | GST-free          | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. |
| artificial sweetener                  | GST-free          | Sweetening agent. Paragraph 38-4(1)(e) of the GST Act applies.                           |

**B**

| <b>Item</b>  | <b>GST Status</b> | <b>Notes</b>  |
|--|-------------------|---|
| baby beverage (beverages, and ingredients for beverages, of a kind marketed principally as food for infants) | GST-free          | Schedule 2, item 13 of the GST Act applies  |
| baby food (tins or jars)   | GST-free          | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| baby formula (beverages, and ingredients for beverages, of a kind marketed principally as food for infants)  | GST-free          | Schedule 2, item 13 of the GST Act applies.   |
| bacon (raw, rashers, diced, chopped)   | GST-free          | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| bacon and egg pie (quiche)   | taxable           | Schedule 1, item 1 of the GST Act applies (Similar to quiche).  |
| bacon chips (food garnish)   | GST-free          | Garnish. Paragraph 38-4(1)(e) of the GST Act applies.   |
| bacon crackling (savory snack)   | taxable           | Schedule 1, item 15 of the GST Act applies.   |
| bacon crisps (savory snack)  | taxable           | Schedule 1, item 15 of the GST Act applies.   |
| bacon flavoured chips (savory snack)   | taxable           | Schedule 1, item 15 of the GST Act applies.   |
| bagel (filled)   | taxable           | Schedule 1, item 2 of the GST Act applies (Similar to a sandwich).  |
| bagel (plain or fruit, unfilled)   | GST-free          | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| bagel chips/crisps (dried/baked)   | GST-free          | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. Schedule 1, items 18, 27 and 32 of the GST Act do not apply. Dried bread products are not considered similar to savory snacks, bread with a sweet filling or coating or biscuit goods. |
| bagel chips/crisps (fried and/or seasoned)   | taxable           | Schedule 1, item 18 of the GST Act applies.   |
| baguettes (filled)   | taxable           | Schedule 1, item 2 of the GST Act applies (Similar to a sandwich).  |

| Item   | GST Status | Notes  |
|--|------------|--|
| baguettes (unfilled)   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| bait (e.g. fishing)  | taxable    | Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply.  |
| bake-at-home bread and rolls   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| baked beans  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| baked pudding (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)            | taxable    | Schedule 1, item 20 and clause 2 of the GST Act apply. Added with effect from 31 August 2011.  |
| baking powder  | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.   |
| baking soda (sodium bicarbonate)   | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.   |
| baklava (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)                  | taxable    | Schedule 1, item 23 and clause 2 of the GST Act apply..  |
| bamboo leaves (dried, used to wrap and flavour food)   | GST-free   | Flavouring. Paragraph 38-4(1)(e) of the GST Act applies (refer ATO ID 2004/372).   |
| bamboo shoots  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| banana chips   | taxable    | Schedule 1, item 18 of the GST Act applies (refer ATO ID 2003/1142).   |
| banana roast (Indian deep fried banana filled with unrefined sugar and rice)   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. Added with effect from 31 August 2011.  |
| barbeque sauce   | GST-free   | Condiment. Paragraph 38-4(1)(e) of the GST Act applies.  |
| barley water   | taxable    | Not a beverage of a kind specified in Schedule 2 of the GST Act.   |
| batter mix   | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.   |
| bay leaves   | GST-free   | Seasoning. Paragraph 38-4(1)(e) of the GST Act applies.  |
| bean curd  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| bean sprouts   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| bee pollen   | taxable    | Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply to a product differentiated as a non-food product. It is considered that the essential character of bee pollen is not that of food, but that of a nutritional supplement. |
| beef - joints, steaks, ribs, diced, sliced, minced/ground, supplied for human consumption (raw, fresh, frozen, tinned) | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |

| Item   | GST Status | Notes   |
|--|------------|---|
| beef extract   | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.  |
| beef goulash (canned)  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| beef goulash meal that: directly competes with takeaways and restaurants, needs refrigeration or freezing for its storage and is marketed as a prepared meal | taxable    | Schedule 1, item 4 of the GST Act applies.  |
| beef jerky/biltong   | GST-free   | Food for human consumption that is not of kind specified in Schedule 1 of the GST Act (refer ATO ID 2002/298 and ATO ID 2002/299).  |
| beef wellington (not hot)  | GST-free   | Not food of a kind specified in Schedule 1 of the GST Act. Items 22 and 23 do not apply because beef wellingtons, although baked before consumption, contain raw meat when supplied and are therefore not considered similar to pies, pasties, sausage rolls or pastries. |
| beef, not supplied for human consumption (for example: pet food)   | taxable    | Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply.   |
| beer (light, non-alcoholic)  | taxable    | Not a beverage of a kind specified in Schedule 2 of the GST Act.  |
| beer (normal)  | taxable    | Not a beverage of a kind specified in Schedule 2 of the GST Act.  |
| beer nuts  | taxable    | Schedule 1, item 16 of the GST Act applies.   |
| belingo crackers/chips (ready to eat)  | taxable    | Item 18, Schedule 1 of the GST Act applies.   |
| belingo crackers/chips (that need to be cooked before eating)  | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.  |
| bicarbonate of soda (bicarb soda) packaged for retail sale   | GST-free   | Exempt food additive (retail sale). Paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(a) of the GST Regulations apply.   |
| biltong - dried, hardened  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. Item 18 does not apply (refer ATO ID 2002/298).  |
| biltong - semi-dried, soft   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. Item 18 does not apply (refer ATO ID 2002/299).  |
| bird's nest nutritional supplement (with or without rock sugar)  | taxable    | Not food for human consumption. It is considered that the essential character of bird's nest nutritional supplement is not that of food, but that of a supplement.  |
| bird's nest with sugar   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act (refer ATO ID 2002/13).   |
| biscuit base mix (consisting principally of biscuits)  | taxable    | Schedule 1, item 32 of the GST Act applies  |
| biscuit crumbs   | taxable    | Schedule 1, item 32 of the GST Act applies  |
| biscuit dough (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)  | taxable    | Schedule 1, item 32 and clause 2 of the GST Act apply.  |

| Item  | GST Status   | Notes   |
|---|--------------|---|
| biscuit flour   | GST-free     | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.  |
| biscuit mixes that are sold with taxable non-foodstuffs, such as aprons or biscuit cutters, within or attached to the box or packet | mixed supply | Where a mix of GST-free and taxable individually packaged goods is packed and sold together the items are taxed individually as a mixed supply.                     |
| biscuit mixes that contain separately packaged taxable foods, such as edible cake decorations, within the box or packet             | mixed supply | Where a mix of GST-free and taxable individually packaged goods is packed and sold together the items are taxed individually as a mixed supply.                     |
| biscuit mixes that contain taxable ingredients, such as chocolate chips, within the mix   | GST-free     | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.  |
| biscuit mixes that do not contain any taxable ingredients   | GST-free     | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.  |
| biscuits (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)                              | taxable      | Schedule 1, item 32 and clause 2 of the GST Act apply   |
| black pudding   | GST-free     | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| blancmange  | GST-free     | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| blended raw nut product   | GST-free     | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. Schedule 1, item 16 does not apply.  |
| blended seed and finely ground nut product.   | GST-free     | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. Schedule 1, item 16 of the GST Act does not apply (refer ATO ID 2004/539). |
| blood pudding   | GST-free     | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| bocconcini  | GST-free     | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| boerewors   | GST-free     | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| bolognese pasta sauce   | GST-free     | Condiment. Paragraph 38-4(1)(e) of the GST Act applies.   |
| bones - fit for human consumption   | GST-free     | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| bones - sold as pet food or not for human consumption   | taxable      | Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply.   |
| bonito flakes   | GST-free     | Seasoning. Paragraph 38-4(1)(e) of the GST Act applies.   |
| bouillon  | GST-free     | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| bovine colostrum powder - supplied as a pharmaceutical ingredient   | taxable      | Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply to a product differentiated as a non-food product (refer to ATO ID 2004/622).    |

| Item  | GST Status | Notes  |
|---|------------|--|
| bovine colostrum powder - supplied as animal feed   | taxable    | Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply to a product differentiated as a non-food product (refer to ATO ID 2004/622). |
| bovine colostrum powder - supplied as food  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act (refer ATO ID 2004/622).   |
| brains  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| braised meat and vegetables (canned)  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| bran  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. Item 18 does not apply (refer ATO ID 2002/298).                         |
| bran/bran based breakfast cereal  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| brandy essence  | GST-free   | Flavouring. Paragraph 38-4(1)(e) of the GST Act applies.   |
| brandy snaps, brandy baskets  | taxable    | Schedule 1, item 32 of the GST Act applies   |
| bratwurst   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| bread and roll mixes  | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.   |
| bread and rolls, plain (whether white, wholemeal, multigrain or rye)  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| bread flour   | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.   |
| bread or roll with a sweet filling or coating (other than a glaze, supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption) | taxable    | Schedule 1, item 27 and clause 2 of the GST Act apply.   |
| bread or roll, glazed but without a sweet filling or coating  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| bread pretzel (plain bread roll formed in pretzel shape)  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. Schedule 1, items 27 and 32 of the GST Act do not apply.                |
| breadcrumbs   | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and it is not of a kind specified in Schedule 1 of the GST Act.                                |
| breakfast bars  | taxable    | Schedule 1, item 11 of the GST Act applies. Food similar to muesli bars (refer GSTD 2008/2 effective from 27/08/2008)  |
| breakfast cereal  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| breakfast cereal drink  | taxable    | Not a beverage of a kind specified in Schedule 2 of the GST Act.   |
| breakfast food consisting principally of compressed, rolled or flattened cereal   | GST-free   | Not food 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.              |

| Item  | GST Status | Notes  |
|---|------------|--|
| breakfast muffins (English, bread type)   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| Brioche and brioche-style products (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)  | taxable    | Schedule 1, item 25 and clause 2 of the GST Act apply as the product is brioche or the same kind of food as brioche.   |
| brood prawns  | taxable    | Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply to a product differentiated as a non-food product (refer to ATO ID 2001/560).   |
| brownie mix   | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.   |
| brownie slice (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)   | taxable    | Schedule 1, item 20 and clause 2 of the GST Act apply.   |
| brownies (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)  | taxable    | Schedule 1, item 20 and clause 2 of the GST Act apply.   |
| bubble n squeak (frozen vegetables)   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| buckwheat   | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.   |
| bulking agent - food additive which, at time of importation would, if it had been a supply: have a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral); and be supplied for use solely or predominantly in the composition of food; and be essential to the composition of that food. | GST-free   | Exempt food additive (import). Section 13-10 and paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(b) of the GST Regulations apply. Examples include hydrogenated carbohydrates such as: mannitol (E421) and maltitol (E965).   |
| bulking agent - food additive which, at time of supply: has a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral); and is supplied for use solely or predominantly in the composition of food; and is essential to the composition of that food.                                      | GST-free   | Exempt food additive (food manufacture). Paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(b) of the GST Regulations apply. Examples include hydrogenated carbohydrates such as: mannitol (E421) and maltitol (E965).   |
| bulking agent marketed as an ingredient for confectionery   | taxable    | Schedule 1, item 8 of the GST Act applies.   |
| bulking agent which, at time of supply or importation has no measurable nutritional value.  | taxable    | Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply.   |
| bulking agent which, at time of supply or importation is not considered essential to the composition of food for human consumption.   | taxable    | Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply. For example: bulking agent intended for use in the manufacture of pet food, alcoholic beverages, nutritional supplements, pharmaceuticals or other non-food application |

| Item   | GST Status | Notes  |
|--|------------|--|
| bulking agent which, at time of supply or importation is not intended for use in the composition of food for human consumption.                        | taxable    | Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply. For example: bulking agent intended for use in the manufacture of pet food, alcoholic beverages, nutritional supplements, pharmaceuticals or other non-food application |
| buns with a sweet filling or coating (other than a glaze, supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption) | taxable    | Schedule 1, item 27 and clause 2 of the GST Act apply.   |
| burger meat (uncooked patty)   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| burgers (complete with bun) and similar hot food   | taxable    | Schedule 1, item 6 of the GST Act applies.   |
| burrito dinner kit   | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.   |
| butter   | GST-free   | Fat/oil marketed for culinary purposes. Paragraph 38-4(1)(f) of the GST Act applies.   |
| butter blend   | GST-free   | Fat/oil marketed for culinary purposes. Paragraph 38-4(1)(f) of the GST Act applies.   |
| buttermilk (liquid, powdered, concentrated, condensed)   | GST-free   | Schedule 2, item 1a of the GST Act applies.  |

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| Item  | GST Status   | Notes   |
|---|--------------|---|
| cabanossi   | GST-free     | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| cachous   | taxable      | Schedule 1, item 14 of the GST Act applies.   |
| cake decorating gel   | GST-free     | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.  |
| cake filling mix  | GST-free     | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.  |
| cake frosting   | GST-free     | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.  |
| cake mixes that are sold with taxable non-foodstuffs, such as aprons or patty pans, within or attached to the box or packet | mixed supply | Where a mix of GST-free and taxable individually packaged goods is packed and sold together the items are taxed individually as a mixed supply. |
| cake mixes that contain separately packaged taxable foods, such as edible cake decorations, within the box or packet        | mixed supply | Where a mix of GST-free and taxable individually packaged goods is packed and sold together the items are taxed individually as a mixed supply. |
| cake mixes that contain taxable ingredients, such as chocolate chips, within the mix  | GST-free     | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.  |
| cake mixes that do not contain any taxable ingredients  | GST-free     | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies for food, paragraph 38-4(1)(b) applies.                                       |



| Item   | GST Status | Notes  |
|--|------------|--|
| cakes (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)  | taxable    | Schedule 1, item 20 and clause 2 of the GST Act apply.   |
| calamari - hot, crumbed or battered (calamari rings)   | taxable    | Dine-in or takeaway. Exclusion at paragraph 38-3(1)(a) or paragraph 38-3(1)(b) of the GST Act applies.   |
| calamari - raw, fresh or frozen  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| calamari rings (crumbed or uncrumbed) - raw, fresh or frozen   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| calzoni (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)  | taxable    | Schedule 1, item 25 and clause 2 of the GST Act apply.   |
| camp pie (tinned meat)   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| candied peel   | GST-free   | Schedule 1, clause 4 excludes candied peel from the category of confectionery.   |
| canned boiled nuts   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. Schedule 1, item 16 of the GST Act does not apply (refer to ATO ID 2004/434). |
| canned chicken, fish, fruit, meat, pasta   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| cannelloni (unfilled pasta tubes)  | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.   |
| cannelloni meal that: directly competes with takeaways and restaurants, needs refrigeration or freezing for its storage and is marketed as a prepared meal | taxable    | Schedule 1, item 4 of the GST Act applies.   |
| cannoli (filled)   | taxable    | Schedule 1, item 23 of the GST Act applies.  |
| cannoli (unfilled pastry tube)   | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.   |
| canola oil marketed for culinary purposes  | GST-free   | Fat/oil marketed for culinary purposes. Paragraph 38-4(1)(f) of the GST Act applies.   |
| canola spread  | GST-free   | Fat/oil marketed for culinary purposes. Paragraph 38-4(1)(f) of the GST Act applies.   |
| canvelli beans   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| carbohydrate/high carbohydrate bars  | taxable    | Schedule 1, item 11 of the GST Act applies (food of a kind similar to muesli bars or health food bars).  |
| carbonara meal that: directly competes with takeaways and restaurants, needs refrigeration or freezing for its storage and is marketed as a prepared meal  | taxable    | Schedule 1, item 4 of the GST Act applies.   |
| carbonated mineral water   | taxable    | Not a beverage of a kind specified in Schedule 2 of the GST Act.   |

| Item   | GST Status | Notes   |
|--|------------|---|
| carbonated non-alcoholic fruit or vegetable juice, containing less than 100% pure fruit or vegetable juice | taxable    | Not a beverage of a kind specified in Schedule 2 of the GST Act.  |
| carob powder   | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.  |
| carob powder (marketed as ingredients for confectionery)   | taxable    | Schedule 1, item 8 of the GST Act applies.  |
| casein   | GST-free   | Schedule 2, item 1(b) of the GST Act applies.   |
| cassata  | taxable    | Schedule 1, item 29 of the GST Act applies.   |
| casserole mixes, dry   | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.  |
| caviar   | taxable    | Schedule 1, item 17 of the GST Act applies.   |
| cereal bars  | taxable    | Schedule 1, item 11 of the GST Act applies (food of a kind similar to muesli bars or health food bars).                                     |
| cereals, not supplied for human consumption (for example: stock feed or pet food)                          | taxable    | Not food for human consumption. Paragraph 38-4(1)(a) does not apply to food labelled or specified as food for animals.                      |
| cereals, processed and supplied for human consumption  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| cereals, unprocessed   | taxable    | Exclusion from the meaning of food at paragraph 38-4(1)(h) of the GST Act applies.  |
| challah/chollah (ritual jewish bread)  | GST-free   | Not food of a kind specified in Schedule 1 of the GST Act. Amended with effect from 14/04/2009  |
| champignons  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| chapati  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| chapati wraps (filled)   | taxable    | Schedule 1, item 2 of the GST Act applies (Similar to a sandwich).  |
| chapati wraps (unfilled)   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| char siu sauce   | GST-free   | Condiment. Paragraph 38-4(1)(e) of the GST Act applies.   |
| cheese and bacon topped bread or roll  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. Schedule 1, item 27 of the GST Act does not apply. |
| cheese dips  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| cheese platters  | taxable    | Schedule 1, item 5 of the GST Act applies   |
| cheese spread  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| cheese sticks  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| cheese stringers   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |

| Item  | GST Status | Notes  |
|---|------------|--|
| cheese substitutes (such as soy cheese)   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| cheesecake (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)                                    | taxable    | Schedule 1, item 20 and clause 2 of the GST Act apply.   |
| cheese-topped bread and rolls (filled)  | taxable    | Schedule 1, item 2 of the GST Act applies.   |
| cheese-topped bread and rolls (unfilled)  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| chevapcici  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| chewing gum or equivalent   | taxable    | Schedule 1, item 8 of the GST Act applies.   |
| chicken - wraps, cooked (takeaway)  | taxable    | Exclusion at paragraph 38-3(1)(b) of the GST Act applies.  |
| chicken (whole, pieces, boneless breast, leg or thigh, diced, sliced, minced/ground), supplied for human consumption - raw, fresh or frozen | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| chicken burgers (complete with bun)   | taxable    | Schedule 1, item 6 of the GST Act applies.   |
| chicken cordon bleu, uncooked   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| chicken filo parcels, uncooked  | GST-free   | Items 22 and 23 do not apply because chicken filo parcels, although baked before consumption, contain raw meat when supplied and are therefore not considered similar to pies, pasties, sausage rolls or pastries. |
| chicken kiev, uncooked  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| chicken nuggets (and similar food), uncooked  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| chicken patty (not hot)   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| chicken sausage roll (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)                          | taxable    | Schedule 1, item 22 and clause 2 of the GST Act apply.   |
| chicken spread  | GST-free   | Condiment. Paragraph 38-4(1)(e) of the GST Act applies.  |
| chicken stir fry, uncooked  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| chicken wraps, uncooked   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| chicken, cooked - cold  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| chicken, cooked - hot takeaway (whole, pieces/strips, nuggets, wraps)   | taxable    | Exclusion at paragraph 38-3(1)(b) of the GST Act applies.  |
| chicken, live   | taxable    | Live animal. Exclusion from the meaning of food at paragraph 38-4(1)(g) of the GST Act applies.  |

| Item  | GST Status | Notes  |
|---|------------|--|
| chicken, not supplied for human consumption (for example: pet food) | taxable    | Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply to a product differentiated as a non-food product.  |
| chickpea snack food   | taxable    | Schedule 1, item 18 of the GST Act applies.  |
| chickpeas - farm dressed  | taxable    | GSTB 2001/1 Pulses supplied as food for human consumption.   |
| chickpeas - machine dressed and supplied as food                    | GST-free   | GSTB 2001/1 Pulses supplied as food for human consumption.   |
| chickpeas - machine dressed and supplied as stock feed              | taxable    | GSTB 2001/1 Pulses supplied as food for human consumption.   |
| chicory and chicory essence   | GST-free   | Schedule 2, item 5 of the GST Act applies  |
| chilli bean sauce (toban djan)                                      | GST-free   | Condiment. Paragraph 38-4(1)(e) of the GST Act applies.  |
| chilli paste/sauce  | GST-free   | Condiment. Paragraph 38-4(1)(e) of the GST Act applies.  |
| chillies  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| Chinese pancakes  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. Schedule 1, items 20 and 27 of the GST ACT do not apply because a Chinese pancake is a kind of tortilla or flat bread that does not contain a sweet filling or coating (refer to ATO ID 2002/908).    |
| chinotto  | taxable    | Not a beverage of a kind specified in Schedule 2 of the GST Act.   |
| chipolatas  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| chips (deep-fried potato finger, hot takeaway)                      | taxable    | Takeaway. Exclusion at paragraph 38-3(1)(b) of the GST Act applies.  |
| chips (deep-fried potato fingers, frozen)                           | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.   |
| chips (packet crisps)   | taxable    | Schedule 1, item 15 of the GST Act applies.  |
| chlorella powder  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act (refer to ATO ID 2004/677).  |
| chlorella tablets or capsules                                       | taxable    | Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply to a product differentiated as a non-food product. It is considered that the essential character of chlorella tablets or capsules is not that of food, but that of a supplement (refer to ATO ID 2004/677). |
| chocolate cake decorations  | taxable    | Schedule 1, item 14 of the GST Act applies.  |
| chocolate coated coffee beans                                       | taxable    | Schedule 1, item 8 of the GST Act applies.   |
| chocolate coated fruit  | taxable    | Schedule 1, item 8 of the GST Act applies.   |
| chocolate coated nuts   | taxable    | Schedule 1, item 8 of the GST Act applies.   |
| chocolate confectionery (dark, milk, white)                         | taxable    | Schedule 1, item 8 of the GST Act applies.   |

| Item   | GST Status | Notes  |
|--|------------|--|
| chocolate dessert cups   | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.   |
| chocolate drink, ready-to-drink  | taxable    | Schedule 2, clause 2 of the GST Act excluding ready-to-drink beverages from the category of tea, coffee etc. applies.                                      |
| chocolate drinking preparation - dry, marketed as diet product or meal replacement beverage                                      | taxable    | Not an ingredient for a beverage that is specified in Schedule 2 of the GST Act. Schedule 2, item 8 of the GST Act does not apply (refer ATO ID 2008/144). |
| chocolate drinking preparation - dry, marketed for the purpose of flavouring milk  | GST-free   | Schedule 2, item 9 of the GST Act applies.   |
| chocolate drinking preparation - dry, marketed to create a hot chocolate drink   | GST-free   | Schedule 2, item 8 of the GST Act applies. Hot chocolate is considered a substitute for tea, coffee and malted beverages (refer ATO ID 2008/144).          |
| chocolate éclair (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)                   | taxable    | Schedule 1, item 23 and clause 2 of the GST Act apply.   |
| chocolate essence  | GST-free   | Flavouring. Paragraph 38-4(1)(e) of the GST Act applies.   |
| chocolate liquor flavouring  | GST-free   | Flavouring. Paragraph 38-4(1)(e) of the GST Act applies.   |
| chocolate sponge roll (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)              | taxable    | Schedule 1, item 20 and clause 2 of the GST Act apply.   |
| chocolate spread (not marketed as confectionery)   | GST-free   | Condiment. Paragraph 38-4(1)(e) of the GST Act applies   |
| chocolate truffles   | taxable    | Schedule 1, item 8 of the GST Act applies.   |
| chocolate/chocolate coated biscuits  | taxable    | Schedule 1, item 32 of the GST Act applies.  |
| chorizo  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| Christmas cake (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)                     | taxable    | Schedule 1, item 20 and clause 2 of the GST Act apply.   |
| Christmas pudding (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)                  | taxable    | Schedule 1, item 20 and clause 2 of the GST Act apply.   |
| christollen (German christmas cake, supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption) | taxable    | Schedule 1, item 20 and clause 2 of the GST Act apply.   |
| chutney  | GST-free   | Condiment. Paragraph 38-4(1)(e) of the GST Act applies.  |
| cider  | taxable    | Not a beverage of a kind specified in Schedule 2 of the GST Act.   |
| cider vinegar  | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.   |
| cinnamon   | GST-free   | Spice. Paragraph 38-4(1)(e) of the GST Act applies.  |

| Item  | GST Status | Notes   |
|---|------------|---|
| cinnamon buns (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)             | taxable    | Schedule 1, item 26 and clause 2 of the GST Act apply.  |
| clams, of a size and quality to be sold as food for human consumption (live, fresh, frozen, tinned, dried, but not hot) | GST-free   | Mollusc. Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. The exclusion at paragraph 38-4(1)(g) of the GST Act does not apply.        |
| coated fish product (battered, crumbed, etc) supplied fresh or frozen   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| coated fish product (battered, crumbed, etc) supplied hot   | taxable    | Dine-in or takeaway. Exclusion at paragraph 38-3(1)(a) or paragraph 38-3(1)(b) of the GST Act applies.  |
| coating mixes (for meat)  | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.  |
| cochineal (packaged and marketed for retail sale)   | GST-free   | Exempt food additive (retail sale). Paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(a) of the GST Regulations apply  |
| cocktail frankfurts (cold, uncooked)  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| cocktail onions   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| cocoa drink, ready-to-drink   | taxable    | Schedule 2, clause 2 of the GST Act excluding ready-to-drink beverages from the category of tea, coffee etc. applies.   |
| cocoa drinking preparation - dry, marketed as diet product or meal replacement beverage                                 | taxable    | Not an ingredient for a beverage that is specified in Schedule 2 of the GST Act. Schedule 2, item 8 of the GST Act does not apply (refer ATO ID 2008/144).                    |
| cocoa drinking preparation - dry, marketed to create a hot chocolate drink  | GST-free   | Schedule 2, item 8 of the GST Act applies. Hot chocolate is considered a substitute for tea, coffee and malted beverages (refer ATO ID 2008/144).                             |
| cocoa powder, cocoa mass, cocoa butter (marketed as an ingredient for confectionery)                                    | taxable    | Schedule 1, item 8 of the GST Act applies.  |
| cocoa powder (not marketed as an ingredient for confectionery)  | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and it is not of a kind specified in Schedule 1 of the GST Act.   |
| coconut (whole, shredded, desiccated)   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| coconut chips   | taxable    | Food for human consumption that is of a kind specified in item 18 of Schedule 1 of the GST Act. The food is similar to chips covered by item 15 of Schedule 1 of the GST Act. |
| coconut essence   | GST-free   | Flavouring. Paragraph 38-4(1)(e) of the GST Act applies.  |
| coconut juice - at least 90% by volume of juice (non-alcoholic and non-carbonated)                                      | GST-free   | Schedule 2, item 12 of the GST Act applies (refer to ATO ID 2004/497).  |
| coconut milk carbonated beverage  | taxable    | Not a beverage of a kind specified in Schedule 2 of the GST Act.  |

| Item   | GST Status   | Notes  |
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| coconut milk or cream  | GST-free     | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.   |
| coconut oil marketed for culinary purposes   | GST-free     | Fat/oil marketed for culinary purposes. Paragraph 38-4(1)(f) of the GST Act applies.   |
| coconut spread   | GST-free     | Condiment. Paragraph 38-4(1)(e) of the GST Act applies.  |
| coffee bags  | GST-free     | Schedule 2, item 5 of the GST Act applies.   |
| coffee beans (green, roasted, ground)  | GST-free     | Schedule 2, item 5 of the GST Act applies.   |
| coffee essence   | GST-free     | Schedule 2, item 5 of the GST Act applies.   |
| coffee flavouring syrup  | taxable      | Not an ingredient for a beverage of a kind specified in Schedule 2 of the GST Act.   |
| coffee mixes   | GST-free     | Schedule 2, item 7 of the GST Act applies.   |
| coffee scrolls (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption) | taxable      | Schedule 1, item 26 and clause 2 of the GST Act apply.   |
| coffee substitute  | GST-free     | Schedule 2, item 8 of the GST Act applies.   |
| coffee whitener  | taxable      | Items 1, 7 and 8, Schedule 2 do not apply.   |
| coffee (granules, powdered, freeze-dried, capsules for machine)  | GST-free     | Schedule 2, item 5 of the GST Act applies.   |
| coffee, ready-to-drink   | taxable      | Schedule 2, clause 2 of the GST Act applies.   |
| cola drinks  | taxable      | Not a beverage of a kind specified in Schedule 2 of the GST Act.   |
| cola essence   | GST-free     | Flavouring. Paragraph 38-4(1)(e) of the GST Act applies.   |
| cold cut platter   | taxable      | Schedule 1, item 5 of the GST Act applies  |
| cold meats not sold as a platter or similar arrangement of food  | GST-free     | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.<br><b>Note:</b> Platters and other serving arrangements of food are taxable as they are covered by item 5 of Schedule 1 of the GST Act.   |
| combat rations   | mixed supply | Where a mix of GST-free and taxable individually packaged goods is packed and sold together the items are taxed individually as a mixed supply.<br>For more information on mixed supplies you can refer to the following Goods and Services Tax Rulings: GSTR 2001/8 <i>Goods and services tax: apportioning the consideration for a supply that includes taxable and non-taxable parts</i> and GSTR 2006/9 <i>Goods and services tax: supplies</i> (paragraphs 63 to 66).<br>Added with effect from 31 August 2011. |
| compound chocolate (marketed as an ingredient for confectionery)   | taxable      | Schedule 1, item 8 of the GST Act applies.   |
| compound chocolate (not marketed as an ingredient for confectionery)   | GST-free     | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.   |
| compound chocolate confectionery (e.g. Easter Eggs)  | taxable      | Schedule 1, item 8 of the GST Act applies.   |

| Item  | GST Status   | Notes   |
|---|--------------|---|
| compound yoghurt (not marketed as an ingredient for confectionery)  | GST-free     | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.  |
| compound yogurt confectionery   | taxable      | Schedule 1, item 8 of the GST Act applies.  |
| compound yogurt couverture (not marketed as an ingredient for confectionery)  | GST-free     | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.  |
| compressed oat biscuit breakfast cereal   | GST-free     | Schedule 1, clause 5 of the GST Act, excluding breakfast food consisting of compressed cereal from the category of biscuit goods, applies.      |
| compressed wheat biscuit breakfast cereal   | GST-free     | Schedule 1, clause 5 of the GST Act, excluding breakfast food consisting of compressed cereal from the category of biscuit goods, applies.      |
| concentrates for making non-alcoholic beverages consisting of at least 90% by volume of fruit juice   | GST-free     | Schedule 2, item 10 of the GST Act applies.   |
| condensed milk  | GST-free     | Schedule 2, item 1(a) of the GST Act applies.   |
| condiments  | GST-free     | Condiment. Paragraph 38-4(1)(e) of the GST Act applies.   |
| cones   | taxable      | Schedule 1, item 32 of the GST Act applies.   |
| confectioner's chocolate (marketed as an ingredient for confectionery)  | taxable      | Schedule 1, item 8 of the GST Act applies.  |
| confectioner's chocolate (not marketed as an ingredient for confectionery)  | GST-free     | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.  |
| confectionery   | taxable      | Schedule 1, item 8 of the GST Act applies.  |
| confectionery novelties   | taxable      | Schedule 1, item 10 of the GST Act applies.   |
| confiture   | GST-free     | Condiment. Paragraph 38-4(1)(e) of the GST Act applies.   |
| conserve  | GST-free     | Condiment. Paragraph 38-4(1)(e) of the GST Act applies.   |
| cook in sauce   | GST-free     | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.  |
| 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 | taxable      | Schedule 1, item 4 of the GST Act applies.  |
| cookie dough (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)  | taxable      | Schedule 1, item 32 and clause 2 of the GST Act apply.  |
| cookie mixes that are sold with taxable non-foodstuffs, such as aprons or cookie cutters, within or attached to the box or packet   | mixed supply | Where a mix of GST-free and taxable individually packaged goods is packed and sold together the items are taxed individually as a mixed supply. |
| cookie mixes that contain separately packaged taxable foods, such as edible cake decorations, within the box or packet  | mixed supply | Where a mix of GST-free and taxable individually packaged goods is packed and sold together the items are taxed individually as a mixed supply. |
| cookie mixes that contain taxable ingredients, such as chocolate chips, within the mix  | GST-free     | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.  |



| Item  | GST Status | Notes   |
|---|------------|---|
| cookie mixes that do not contain any taxable ingredients  | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.  |
| cookies (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption) | taxable    | Schedule 1, item 32 and clause 2 of the GST Act apply.  |
| cooking spray and oils  | GST-free   | Fat/oil marketed for culinary purposes. Paragraph 38-4(1)(f) of the GST Act applies.  |
| cooking wine (containing salt and marketed as cooking wine)   | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies for food, paragraph 38-4(1)(b) applies.   |
| cooking/baking chocolate (marketed as an ingredient for confectionery)                                | taxable    | Schedule 1, item 8 of the GST Act applies.  |
| cooking/baking chocolate (not marketed as an ingredient for confectionery)                            | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.  |
| cordial containing less than 90% by volume of fruit juice   | taxable    | Not a beverage of a kind specified in Schedule 2 of the GST Act.  |
| cordial for making non-alcoholic beverages consisting of at least 90% by volume of fruit juice        | GST-free   | Schedule 2, item 10 of the GST Act applies.   |
| cordon bleu (chicken), uncooked   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| corn crisps or chips  | taxable    | Schedule 1, item 15 of the GST Act applies.   |
| corn syrup  | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.  |
| corn syrup (supplied as an ingredient for brewing, i.e. home or industrial brewing)                   | taxable    | Not an ingredient for a beverage of a kind specified in Schedule 2 of the GST Act.  |
| corn thins  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. Corn thins that are made principally from compressed cereal are considered to be different from biscuit goods. |
| corned beef (fresh or tinned)   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| corned beef hash  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| cornflakes  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| cornflour   | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.  |
| cottage cheese  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| couscous (not hot)  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| couverture (marketed as an ingredient for confectionery)  | taxable    | Schedule 1, item 8 of the GST Act applies.  |
| couverture (not marketed as an ingredient for confectionery)  | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.  |
| cows, live  | taxable    | Fact sheet 'GST on livestock and game sales'.   |

| Item  | GST Status | Notes   |
|---|------------|---|
| crab (live, fresh, frozen, tinned, dried)   | GST-free   | Crustacean. Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. The exclusion at paragraph 38-4(1)(g) of the GST Act does not apply. |
| crab cakes (fresh or frozen, but not hot)   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| crab meat (not hot)   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| crackers  | taxable    | Schedule 1, item 32 of the GST Act applies.   |
| crackling, pork/bacon crisps or chips   | taxable    | Schedule 1, item 15 of the GST Act applies.   |
| cranberries   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| cranberry sauce   | GST-free   | Condiment. Paragraph 38-4(1)(e) of the GST Act applies.   |
| cream (fresh, canned dairy whip, clotted, light, sour, thickened, UHT)  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| cream cheese  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| cream of tartar packaged and marketed for retail sale   | GST-free   | Exempt food additive (retail sale). Paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(a) of the GST Regulations apply. For example: bicarb soda                |
| cream puffs (filled, supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)   | taxable    | Schedule 1, item 23 and clause 2 of the GST Act apply.  |
| cream puffs (unfilled, supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption) | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.  |
| creamed rice  | GST-free   | Not food of a kind specified in Schedule 1 of the GST Act. Not similar to a cake, slice, cheesecake, pancake, waffle, crepe, muffin or pudding.                           |
| creamed rice dairy dessert  | GST-free   | Not food of a kind specified in Schedule 1 of the GST Act. Not similar to a cake, slice, cheesecake, pancake, waffle, crepe, muffin or pudding.                           |
| crème caramel   | GST-free   | Not food of a kind specified in Schedule 1 of the GST Act. Not similar to a cake, slice, cheesecake, pancake, waffle, crepe, muffin or pudding.                           |
| crème caramel mix   | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.  |
| crème fraiche   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| crepe mix   | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.  |
| crepes (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)                | taxable    | Schedule 1, item 20 and clause 2 of the GST Act apply.  |
| crisp broad beans   | taxable    | Schedule 1, item 18 of the GST Act applies.   |

| Item   | GST Status   | Notes  |
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| crispbreads  | taxable      | Schedule 1, item 32 applies. Food of a kind similar to biscuits.   |
| crisps and chips   | taxable      | Schedule 1, item 15 of the GST Act applies.  |
| crispy noodle savoury snack  | taxable      | Schedule 1, item 18 of the GST Act applies.  |
| croissants (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)                           | taxable      | Schedule 1, item 24 and clause 2 of the GST Act apply.   |
| croquembouche (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)                        | taxable      | Schedule 1, item 23 and clause 2 of the GST Act apply.   |
| crostini (baked/dried/grilled Italian mini toasts)   | GST-free     | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. Schedule 1, items 18, 27 and 32 of the GST Act do not apply. Dried bread products are not considered similar to savoury snacks, bread with a sweet filling or coating or biscuit goods. |
| crostini (fried and/or seasoned Italian mini toasts)   | taxable      | Schedule 1, item 18 of the GST Act applies.  |
| croutons   | GST-free     | Garnish. Paragraph 38-4(1)(e) of the GST Act applies.  |
| crumbed fish fillets (not hot)   | GST-free     | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| crumpets   | GST-free     | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| crustaceans (immature and not being sold as food for human consumption)  | taxable      | Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply.  |
| crustaceans (of a size and quality to be sold as food for human consumption)   | GST-free     | Crustacean. Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. The exclusion at paragraph 38-4(1)(g) of the GST Act does not apply.  |
| crystallised fruit   | taxable      | Schedule 1, item 12 of the GST Act applies.  |
| crystallised ginger  | taxable      | Schedule 1, item 13 of the GST Act applies.  |
| csabai   | GST-free     | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| culinary herbs - supplied for culinary purposes  | GST-free     | Seasoning. Paragraph 38-4(1)(e) of the GST Act applies (refer to ATO ID 2001/562).   |
| cupcake mixes that are sold with taxable non-foodstuffs, such as aprons or cookie cutters, within or attached to the box or packet | mixed supply | Where a mix of GST-free and taxable individually packaged goods is packed and sold together the items are taxed individually as a mixed supply.  |
| cupcake mixes that contain separately packaged taxable foods, such as edible cake decorations, within the box or packet            | mixed supply | Where a mix of GST-free and taxable individually packaged goods is packed and sold together the items are taxed individually as a mixed supply.  |
| cupcake mixes that contain taxable ingredients, such as chocolate chips, within the mix  | GST-free     | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.   |
| cupcake mixes that do not contain any taxable ingredients  | GST-free     | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.   |

| Item   | GST Status | Notes  |
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| cupcakes (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)   | taxable    | Schedule 1, item 20 and clause 2 of the GST Act apply.   |
| curry (without rice or other accompaniment, that is not marketed as a prepared meal)   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. Schedule 1, item 4 of the GST Act does not apply to a curry that is supplied with a serving suggestion to add rice (or other accompaniments) before consumption. Added with effect from 31 August 2011. |
| curry and rice dishes that: directly competes with takeaways and restaurants, needs refrigeration or freezing for its storage and is marketed as a prepared meal | taxable    | Schedule 1, item 4 of the GST Act applies.   |
| curry powders, pastes, sauces  | GST-free   | Ingredients for food. Paragraph, 38-4(1)(b) of the GST Act applies.  |
| curry puffs - hot  | taxable    | Dine-in or takeaway. Exclusion at paragraph 38-3(1)(a) or paragraph 38-3(1)(b) of the GST Act applies.   |
| curry puffs - refrigerated or frozen (not hot)   | GST-free   | Schedule 1, items 22, 23 and 25 of the GST Act do not apply because curry puffs are fried (not baked) savoury products that are not considered similar to pies, pasties, sausage rolls, tarts, pastries, pastizzi, calzoni or brioche.   |
| custard (flavoured, fruit, powder, ready-to-eat)   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| custard tart (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)   | taxable    | Schedule 1, item 23 and clause 2 of the GST Act apply.   |
| cuttlefish snacks  | taxable    | Schedule 1, item 18 of the GST Act applies.  |

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| Item   | GST Status | Notes   |
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| dairy blend spread   | GST-free   | Fat/oil marketed for culinary purposes. Paragraph 38-4(1)(f) of the GST Act applies.  |
| dairy desserts - including dairy rice  | GST-free   | Not food of a kind specified in Schedule 1 of the GST Act. Not similar to a cake, slice, cheesecake, pancake, waffle, crepe, muffin or pudding. |
| damper   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| Danish (apple, apricot etc, supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption) | taxable    | Schedule 1, item 23 and clause 2 of the GST Act apply.  |
| date rolls (cakes, supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)          | taxable    | Schedule 1, item 20 and clause 2 of the GST Act apply.  |
| decorator's chocolate (marketed as an ingredient for confectionery)  | taxable    | Schedule 1, item 8 of the GST Act applies.  |

| Item  | GST Status   | Notes  |
|---|--------------|--|
| decorator's chocolate (not marketed as an ingredient for confectionery)                                 | GST-free     | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.   |
| demineralised water (not for human consumption)   | taxable      | Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply.  |
| dessert filling   | GST-free     | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.   |
| dessert preparations (including dairy dessert)  | GST-free     | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.   |
| dessert sauce   | GST-free     | Condiment. Paragraph 38-4(1)(e) of the GST Act applies.  |
| devon   | GST-free     | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| dextrose (supplied as an ingredient for brewing, i.e. home or industrial brewing)                       | taxable      | Not an ingredient for a beverage of a kind specified in Schedule 2 of the GST Act.   |
| diet bars   | taxable      | Schedule 1, item 11 of the GST Act applies (food of a kind similar to muesli bars or health food bars).  |
| dill cucumber   | GST-free     | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| dill pickles  | GST-free     | Condiment. Paragraph 38-4(1)(e) of the GST Act applies.  |
| dim sims - hot  | taxable      | Dine-in or takeaway. Exclusion at paragraph 38-3(1)(a) or paragraph 38-3(1)(b) of the GST Act applies.   |
| dim sims - refrigerated or frozen (not hot)   | GST-free     | 18/02/2009. Schedule 1, items 22, 23 and 25 of the GST Act do not apply because dim sims are fried (not baked) savoury products that are not considered similar to pies, pasties, sausage rolls, tarts, pastries, pastizzi, calzoni or brioche.                                  |
| dip (with biscuits, wrapped individually and packaged together)   | mixed supply | Mixed supply consisting of dip that is GST-free and biscuits that are taxable (refer to ATO ID 2002/684).  |
| dipping sauce   | GST-free     | Condiment. Paragraph 38-4(1)(e) of the GST Act applies.  |
| dips  | GST-free     | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| distilled water (labelled or marketed for human consumption)  | GST-free     | Schedule 2, item 14 of the GST Act applies.  |
| doughnuts (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption) | taxable      | Schedule 1, item 24 and clause 2 of the GST Act apply.   |
| dragees   | taxable      | Schedule 1, item 14 of the GST Act applies.  |
| drained fruit   | taxable      | Schedule 1, item 12 of the GST Act applies.  |
| dried bread product (dried/baked)   | GST-free     | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. Schedule 1, items 18, 27 and 32 of the GST Act do not apply. Dried bread products are not considered similar to savoury snacks, bread with a sweet filling or coating or biscuit goods. |

| Item   | GST Status | Notes   |
|--|------------|---|
| dried bread product (fried and/or seasoned)  | taxable    | Schedule 1, item 18 of the GST Act applies.   |
| dried fruit and raw nut mix  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. Schedule 1, items 12 and 16 of the GST Act do not apply. |
| dried shredded pork  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| drinking chocolate mix marketed for the purpose of flavouring milk or as a substitute for tea, coffee and malted beverages               | GST-free   | Schedule 2, item 8 or 9 of the GST Act applies (refer ATO ID 2008/144)  |
| drinking yoghurt   | taxable    | Not a beverage of a kind specified in Schedule 2 of the GST Act.  |
| dry biscuits   | taxable    | Schedule 1, item 32 of the GST Act applies.   |
| dry cereal   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| dry preparations marketed for the purpose of flavouring milk   | GST-free   | Schedule 2, item 9 of the GST Act applies.  |
| dry-roasted seeds  | taxable    | Schedule 1, item 16 of the GST Act applies.   |
| duck (whole, pieces, boneless breast, leg or thigh, diced, sliced, minced/ground), supplied for human consumption - raw, fresh or frozen | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| duck, live   | taxable    | Live animal. Exclusion from the meaning of food at paragraph 38-4(1)(g) of the GST Act applies.   |
| duck, not supplied for human consumption (for example: pet food)   | taxable    | Not food for human consumption. Paragraph 38-4(1)(a) does not apply to a product differentiated as a non-food product.                            |
| dukkah (dry dip or marinade)   | GST-free   | Condiment. Paragraph 38-4(1)(e) of the GST Act applies. Added with effect from 31 August 2011.  |
| dutch rusks  | GST-free   | Schedule 1, clause 5 excludes rusks for infants or invalids and goods consisting principally of such rusks from the category of biscuit goods.    |

## E

| Item                                 | GST Status | Notes   |
|--------------------------------------|------------|---|
| edible cake decorations              | taxable    | Schedule 1, item 14 of the GST Act applies.   |
| edible chocolate body paint          | taxable    | Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply to a product differentiated as a non-food product (refer to ATO ID 2004/38). |
| edible glitter/sparkles              | taxable    | Schedule 1, item 14 of the GST Act applies.   |
| edible massage oils and lotions      | taxable    | Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply to a product differentiated as a non-food product (refer to ATO ID 2004/37). |
| eels (jellied, raw, roasted, smoked) | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |

| Item   | GST Status | Notes  |
|--|------------|--|
| egg custard  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| egg custard mix  | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.   |
| egg noodle savoury snack (crunchy and fried)   | taxable    | Schedule 1, item 18 of the GST Act applies.  |
| egg noodles (not marketed as a prepared meal)  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| egg substitutes  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| egg whites (fresh, frozen, powdered)   | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.   |
| eggnogs or egg-flips   | taxable    | Not a beverage of a kind specified in Schedule 2 of the GST Act.   |
| eggs (chicken, duck, goose, quail, turkey - dried, fresh, frozen, powdered)  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| eggs yolks (fresh, frozen, powdered)   | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.   |
| elayappam (steamed Indian pudding/dessert)   | taxable    | Schedule 1, item 20 of the GST Act applies. Added with effect from 31 August 2011.   |
| emulsifier - food additive which, at time of importation would, if it had been a supply; have a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral); and be supplied for use solely or predominantly in the composition of food; and be essential to the composition of that food. | GST-free   | Exempt food additive (import). Section 13-10 and paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(b) of the GST Regulations.   |
| emulsifier - food additive which, at time of supply: has a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral); and is supplied for use solely or predominantly in the composition of food; and is essential to the composition of that food.                                      | GST-free   | Exempt food additive (food manufacture). Paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(b) of the GST Regulations apply.   |
| emulsifier marketed as an ingredient for confectionery   | taxable    | Schedule 1, item 8 of the GST Act applies.   |
| emulsifier which, at time of supply or importation has no measurable nutritional value.  | taxable    | Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply.   |
| emulsifier which, at time of supply or importation is not considered essential to the composition of food for human consumption.   | taxable    | Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply. For example: emulsifiers intended for use in the manufacture of pet food, alcoholic beverages, nutritional supplements, pharmaceuticals or other non-food application |

| Item   | GST Status | Notes  |
|--|------------|--|
| emulsifier which, at time of supply or importation is not intended for use in the composition of food for human consumption.   | taxable    | Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply. For example: emulsifiers intended for use in the manufacture of pet food, alcoholic beverages, nutritional supplements, pharmaceuticals or other non-food application |
| enchilada dinner kit   | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.   |
| energy drink powder  | taxable    | Not an ingredient for a beverage of a kind specified in Schedule 2 of the GST Act.   |
| energy drinks  | taxable    | Not a beverage of a kind specified in Schedule 2 of the GST Act.   |
| energy/high energy bars  | taxable    | Schedule 1, item 11 of the GST Act applies. Food of a kind similar to muesli bars or health food bars (refer ATO ID 2002/1046).  |
| English breakfast muffins (bread type)   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| enzyme marketed as an ingredient for confectionery   | taxable    | Schedule 1, item 8 of the GST Act applies.   |
| enzyme which, at time of importation would, if it had been a supply; have a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral); and be supplied for use solely or predominantly in the composition of food; and be essential to the composition of that food. | GST-free   | Exempt food additive (import). Section 13-10 and paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(b) of the GST Regulations. Enzymes are proteins that catalyze chemical reactions. Examples include: a-amylase (E1100), lipases (E1104) and lysozyme (E1105).                               |
| enzyme which, at time of supply or importation is not considered essential to the composition of food for human consumption.   | taxable    | Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply. For example: enzymes intended for use in the manufacture of pet food, alcoholic beverages, nutritional supplements, pharmaceuticals or other non-food application     |
| enzyme which, at time of supply or importation is not intended for use in the composition of food for human consumption.   | taxable    | Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply. For example: enzymes intended for use in the manufacture of pet food, alcoholic beverages, nutritional supplements, pharmaceuticals or other non-food application     |
| enzyme which, at time of supply: has a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral); and is supplied for use solely or predominantly in the composition of food; and is essential to the composition of that food.                                      | GST-free   | Exempt food additive (food manufacture). Paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(b) of the GST Regulations apply. Enzymes are proteins that catalyze chemical reactions. Examples include: a-amylase (E1100), lipases (E1104) and lysozyme (E1105).                                 |
| escargot or snails (not hot)   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| essence of chicken   | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies (refer to ATO ID 2002/14).   |



| Item                                    | GST Status | Notes   |
|---|------------|---|
| essence of chicken - tonic/energy drink | taxable    | Not ingredients for a beverage of a kind specified in Schedule 2 of the GST Act. Added with effect from 31 August 2011. |
| eucalyptus oil                          | taxable    | Not food for human consumption. Paragraph 38-4(1)(a) does not apply to a product differentiated as a non-food product.  |
| evaporated milk                         | GST-free   | Schedule 2, item 1(a) of the GST Act applies.   |

**F**

| Item  | GST Status   | Notes   |
|---|--------------|---|
| faba beans - farm dressed   | taxable      | GSTB 2001/1 Pulses supplied as food for human consumption.  |
| faba beans - machine dressed and supplied as food   | GST-free     | GSTB 2001/1 Pulses supplied as food for human consumption.  |
| faba beans - machine dressed and supplied as stock feed   | taxable      | GSTB 2001/1 Pulses supplied as food for human consumption.  |
| fairy cake mixes that are sold with taxable non-foodstuffs, such as aprons or cookie cutters, within or attached to the box or packet | mixed supply | Where a mix of GST-free and taxable individually packaged goods is packed and sold together the items are taxed individually as a mixed supply. |
| fairy cake mixes that contain separately packaged taxable foods, such as edible cake decorations, within the box or packet            | mixed supply | Where a mix of GST-free and taxable individually packaged goods is packed and sold together the items are taxed individually as a mixed supply. |
| fairy cake mixes that contain taxable ingredients, such as chocolate chips, within the mix  | GST-free     | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.  |
| fairy cake mixes that do not contain any taxable ingredients  | GST-free     | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.  |
| fairy cakes (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)                             | taxable      | Schedule 1, item 20 and clause 2 of the GST Act apply.  |
| fajita dinner kit   | GST-free     | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.  |
| falafel mix   | GST-free     | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.  |
| farfel  | GST-free     | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| fat marketed for culinary purposes  | GST-free     | Fat/oil marketed for culinary purposes. Paragraph 38-4(1)(f) of the GST Act applies.  |
| fat offcuts (fit for human consumption)   | GST-free     | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| fermented milk drink  | taxable      | Not a beverage of a kind specified in Schedule 2 of the GST Act.  |
| fertilised eggs (when supplied as food for human consumption)   | GST-free     | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |

| Item  | GST Status | Notes  |
|---|------------|--|
| fibre drink or shake  | taxable    | Not a beverage of a kind specified in Schedule 2 of the GST Act.   |
| filling mix (for cakes)   | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.   |
| fillings for bakery goods and desserts  | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies (refer to ATO ID 2003/876).  |
| filo pastry with savoury vegetable filling (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)  | taxable    | ATO ID 2002/118 Item 25, Schedule 1 (food of a kind similar to pastizzi) and clause 2 of the GST Act apply.  |
| finger buns (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)   | taxable    | Schedule 1, item 27 and clause 2 of the GST Act apply.   |
| firm cheese   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| firming agent - food additive which, at time of importation would, if it had been a supply; have a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral); and be supplied for use solely or predominantly in the composition of food; and be essential to the composition of that food. | GST-free   | Exempt food additive (import). Section 13-10 and paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(b) of the GST Regulations apply. Examples include dietary mineral compounds such as: calcium chloride (E509) and magnesium sulphate (E518).                              |
| firming agent - food additive which, at time of supply: has a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral); and is supplied for use solely or predominantly in the composition of food; and is essential to the composition of that food.                                      | GST-free   | Exempt food additive (food manufacture). Paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(b) of the GST Regulations apply. Examples include dietary mineral compounds such as: calcium chloride (E509) and magnesium sulphate (E518).                                      |
| firming agent marketed as an ingredient for confectionery   | taxable    | Schedule 1, item 8 of the GST Act applies.   |
| firming agent not considered essential to the composition of food for human consumption.  | taxable    | Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply. For example: firming agents intended for use in the manufacture of pet food, nutritional supplements, pharmaceuticals or other non-food application |
| firming agent not intended for use in the composition of food for human consumption.  | taxable    | Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply. For example: firming agents intended for use in the manufacture of pet food, nutritional supplements, pharmaceuticals or other non-food application |
| firming agent with no measurable nutritional value.   | taxable    | Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply.   |
| fish - bulk catch of fresh dead fish  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act (refer to ATO ID 2001/361).  |

| Item   | GST Status | Notes  |
|--|------------|--|
| fish (whole or fillets), supplied for human consumption - raw, fresh, frozen, smoked, tinned, but not hot  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| fish and sauce with pasta meal that: directly competes with takeaways and restaurants, needs refrigeration or freezing for its storage and is marketed as a prepared meal  | taxable    | Schedule 1, item 4 of the GST Act applies.   |
| fish burgers (complete with bun)   | taxable    | Schedule 1, item 6 of the GST Act applies.   |
| fish cakes, frozen or fresh (not hot)  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| fish fingers (frozen)  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| fish in sauce (refrigerated or frozen, not marketed as a prepared meal)  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| fish kebabs, uncooked  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| fish patty (not hot)   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| fish roe (and products consisting principally of fish roe)   | taxable    | Schedule 1, item 17 of the GST Act applies.  |
| fish sauce   | GST-free   | Condiment. Paragraph 38-4(1)(e) of the GST Act applies.  |
| fish spread  | GST-free   | Condiment. Paragraph 38-4(1)(e) of the GST Act applies.  |
| fish supplied as bait  | taxable    | Not food for human consumption. Paragraph 38-4(1)(a) does not apply to a product differentiated as a non-food product (refer ATO ID 2002/912)  |
| flapcake mix   | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.   |
| flapcakes (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)  | taxable    | Schedule 1, item 20 and clause 2 of the GST Act apply.   |
| flapjack mix   | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.   |
| flapjacks (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)  | taxable    | Schedule 1, item 20 and clause 2 of the GST Act apply.   |
| flatbread (pita, mountain, naan etc) - plain or flavoured  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| flavour base - dry/liquid/paste  | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.   |
| flavour enhancer - food additive which, at time of importation would, if it had been a supply; have a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral); and be supplied for use solely or predominantly in the composition of food; and be essential to the composition of that food. | GST-free   | Exempt food additive (import). Section 13-10 and paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(b) of the GST Regulations apply. 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). |

| Item  | GST Status | Notes  |
|---|------------|--|
| flavour enhancer - food additive which, at time of supply: has a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral); and is supplied for use solely or predominantly in the composition of food; and is essential to the composition of that food. | GST-free   | Exempt food additive (food manufacture). Paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(b) of the GST Regulations apply. 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). |
| flavour enhancer (packaged and marketed for retail sale)  | GST-free   | Exempt food additive (retail sale). Paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(a) of the GST Regulations apply. For example: Monosodium glutamate (MSG).   |
| flavour enhancer marketed as an ingredient for confectionery  | taxable    | Schedule 1, item 8 of the GST Act applies.   |
| flavour enhancer not considered essential to the composition of food for human consumption.   | taxable    | Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply. For example: a flavour enhancer intended for use in the manufacture of pet food, alcoholic beverages, nutritional supplements, pharmaceuticals or other non-food application    |
| flavour enhancer not intended for use in the composition of food for human consumption.   | taxable    | Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply. For example: a flavour enhancer intended for use in the manufacture of pet food, alcoholic beverages, nutritional supplements, pharmaceuticals or other non-food application    |
| flavour enhancer with no measurable nutritional value.  | taxable    | Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply.   |
| flavoured cheese  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| flavoured iceblocks (whether or not marketed in a frozen state)   | taxable    | Schedule 1, item 30 of the GST Act applies.  |
| flavoured milk beverages  | taxable    | Not a beverage of a kind specified in Schedule 2 of the GST Act.   |
| flavoured mineral water   | taxable    | Not a beverage of a kind specified in Schedule 2 of the GST Act.   |
| flavoured rice (e.g. turmeric, jasmine, savoury, spicy) - cooked, uncooked, fresh, frozen or shelf stable, but not hot  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| flavoured soy or rice milk beverages  | taxable    | Not a beverage of a kind specified in Schedule 2 of the GST Act.   |
| flavoured water, still or sparkling   | taxable    | Not a beverage of a kind specified in Schedule 2 of the GST Act.   |
| flour (white and wholemeal, plain or self-raising)  | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.   |
| foaming agent marketed as an ingredient for confectionery   | taxable    | Schedule 1, item 8 of the GST Act applies.   |

| Item  | GST Status | Notes   |
|---|------------|---|
| foaming agent which, at time of importation would, if it had been a supply; have a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral); and be supplied for use solely or predominantly in the composition of food; and be essential to the composition of that food. | GST-free   | Exempt food additive (import). Section 13-10 and paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(b) of the GST Regulations apply. For example the fatty acid stearic acid (E570)   |
| foaming agent which, at time of supply or importation has no measurable nutritional value.  | taxable    | Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply.  |
| foaming agent which, at time of supply or importation is not considered essential to the composition of food for human consumption.   | taxable    | Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply. For example: foaming agents intended for use in the manufacture of pet food, alcoholic beverages, nutritional supplements, pharmaceuticals or other non-food application |
| foaming agent which, at time of supply or importation is not intended for use in the composition of food for human consumption.   | taxable    | Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply. For example: foaming agents intended for use in the manufacture of pet food, alcoholic beverages, nutritional supplements, pharmaceuticals or other non-food application |
| foaming agent which, at time of supply: has a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral); and is supplied for use solely or predominantly in the composition of food; and is essential to the composition of that food.                                      | GST-free   | Exempt food additive (food manufacture). Paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(b) of the GST Regulations apply. For example the fatty acid stearic acid (E570)   |
| focaccias, plain and savoury (filled)   | taxable    | Schedule 1, item 2 of the GST Act applies.  |
| focaccias, plain and savoury (unfilled)   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. Schedule 1, item 27 does not apply because focaccias are not bread or a bun with a sweet filling or coating (refer ATO ID 2001/268).   |
| food additive (packaged and marketed for retail sale)   | GST-free   | Exempt food additive (retail sale). Paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(a) of the GST Regulations apply. Examples include: MSG, aspartame, erythrosine and tartrazine packaged and marketed for retail sale.   |
| food additive marketed as an ingredient for confectionery   | taxable    | Schedule 1, item 8 of the GST Act applies.  |
| food additive which, at time of importation would, if it had been a supply; have a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral); and be supplied for use solely or predominantly in the composition of food; and be essential to the composition of that food. | GST-free   | Exempt food additive (import). Section 13-10 and paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(b) of the GST Regulations apply.  |

| Item   | GST Status | Notes   |
|--|------------|---|
| food additive which, at time of supply or importation has no measurable nutritional value.   | taxable    | Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply.  |
| food additive which, at time of supply or importation is not a food additive considered essential to the composition of food for human consumption.  | taxable    | Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do 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 |
| food additive which, at time of supply or importation is not intended for use in the composition of food for human consumption.  | taxable    | Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do 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 |
| food additive which, at time of supply: has a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral); and is supplied for use solely or predominantly in the composition of food; and is essential to the composition of that food.   | GST-free   | Exempt food additive (food manufacture). Paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(b) of the GST Regulations apply.  |
| food coating mix   | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.  |
| food colouring - food additive which, at time of importation would, if it had been a supply; have a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral); and be supplied for use solely or predominantly in the composition of food; and be essential to the composition of that food. | GST-free   | Exempt food additive (import). Section 13-10 and paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(b) of the GST Regulations apply. For example: riboflavin (Vitamin B12, E101)  |
| food colouring - food additive which, at time of supply: has a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral); and is supplied for use solely or predominantly in the composition of food; and is essential to the composition of that food.                                      | GST-free   | Exempt food additive (food manufacture). Paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(b) of the GST Regulations apply. For example: riboflavin (Vitamin B12, E101)  |
| food colouring (packaged and marketed for retail sale)   | GST-free   | Exempt food additive (retail sale). Paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(a) of the GST Regulations apply. Examples include: cochineal, saffron, erythrosine and tartrazine.   |
| food colouring marketed as an ingredient for confectionery   | taxable    | Schedule 1, item 8 of the GST Act applies.  |
| food colouring which, at time of supply or importation has no measurable nutritional value.  | taxable    | Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply.  |

| Item   | GST Status | Notes  |
|--|------------|--|
| food colouring which, at time of supply or importation is not considered essential to the composition of food for human consumption.                       | taxable    | Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply. For example: food colourings intended for use in the manufacture of pet food, alcoholic beverages, nutritional supplements, pharmaceuticals or other non-food application   |
| food colouring which, at time of supply or importation is not intended for use in the composition of food for human consumption.                           | taxable    | Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply. For example: food colourings intended for use in the manufacture of pet food, alcoholic beverages, nutritional supplements, pharmaceuticals or other non-food application   |
| food consisting principally of confectionery   | taxable    | Schedule 1, item 8 of the GST Act applies.   |
| food past its use-by date - fit for human consumption  |            | Food past its use-by date is not automatically unfit for human consumption but you can use the use-by date as a guide to working out whether the food is suitable for human consumption. If the food is safe for human consumption, it is still considered food under the GST law and is GST-free unless an item in Schedule 1 applies.  |
| food past its use-by date - unfit for human consumption  | taxable    | Food past its use-by date is not automatically unfit for human consumption but you can use the use-by date as a guide to working out whether the food is suitable for human consumption. If the food is not safe for human consumption, it is not considered food under the GST law and is taxable.  |
| food supplied for non-food use   | taxable    | The GST status of a product depends on whether it is a sale of food for human consumption or a non-food product having regard to the physical product and the nature of the sale. You might decide that a food product is for non-food use because the product is called something other than food, stored in conditions or containers that are not suitable for food, packaged in a non-food type of package, or container or labelled, invoiced or marketed as a non-food product or delivered in a way not suitable for food. |
| frankfurt in pastry (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)  | taxable    | Schedule 1, item 22 and clause 2 of the GST Act apply.   |
| frankfurts (not hot)   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| fried rice (takeaway)  | taxable    | Takeaway. Exclusion at paragraph 38-3(1)(b) of the GST Act applies.  |
| fried rice meal that: directly competes with takeaways and restaurants, needs refrigeration or freezing for its storage and is marketed as a prepared meal | taxable    | Schedule 1, item 4 of the GST Act applies.   |
| fried wheat gluten - ingredient for stir-fries/vegetarian dishes   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |

| Item   | GST Status | Notes   |
|--|------------|---|
| frittata   | taxable    | Schedule 1, item 1 of the GST Act applies (Similar to quiche).  |
| fritz  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| frogs legs (not hot)   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| frosting   | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.  |
| frozen confectionery   | taxable    | Schedule 1, item 29 of the GST Act applies.   |
| frozen fruit products (but not frozen whole fruit)   | taxable    | Schedule 1, item 29 of the GST Act applies.   |
| frozen meals and dinners that: directly compete with takeaways and restaurants, need refrigeration or freezing for their storage and are marketed as a prepared meal | taxable    | Schedule 1, item 4 of the GST Act applies.  |
| frozen pastry  | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.  |
| frozen pizza   | taxable    | Schedule 1, item 3 of the GST Act applies.  |
| frozen pizza bases   | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.  |
| frozen vegetables (chopped or whole)   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| frozen whole fruit (including puree)   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| frozen yoghurt   | taxable    | Schedule 1, item 29 of the GST Act applies.   |
| fruit (fresh, dried, canned, packaged)   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| fruit and nut bar  | taxable    | Schedule 1, item 8 of the GST Act applies.  |
| fruit and nut mix (raw nuts and dried fruit only, no banana chips)   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| fruit and nut mix that includes glacé fruit or roasted nuts  | taxable    | Combination of foods, at least one of which is of a kind specified in Schedule 1 of the GST Act. Paragraph 38-3(1)(c) of the GST Act applies. |
| fruit bun with a sweet filling or coating (other than a glaze, supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)          | taxable    | Schedule 1, item 27 and clause 2 of the GST Act apply.  |
| fruit bun, glazed or unglazed but without a sweet filling or coating   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| fruit buns and hot cross buns (no icing or filling)  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| fruit cake (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)   | taxable    | Schedule 1, item 20 and clause 2 of the GST Act apply.  |
| fruit cheese   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |



| Item   | GST Status | Notes   |
|--|------------|---|
| fruit crumble (e.g. apple crumble dessert)   | taxable    | Food for human consumption that is of a kind specified in item 22 of Schedule 1 of the GST Act. The food is a kind of pie.  |
| fruit custard  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| fruit decoction, supplied for medicinal or therapeutic purposes  | taxable    | Not a beverage for human consumption. Paragraph 38-4(1)(c) of the GST Act does not apply. A product marketed with a recommended dosage and/or information on its medicinal benefits is considered to have the character of a medicinal preparation. |
| fruit drink concentrate containing less than 90% by volume of juice  | taxable    | Not an ingredient for a beverage of a kind specified in Schedule 2 of the GST Act.  |
| fruit drink containing less than 90% by volume of juice  | taxable    | Not a beverage of a kind specified in Schedule 2 of the GST Act.  |
| fruit drink powder   | taxable    | Not an ingredient for a beverage of a kind specified in Schedule 2 of the GST Act.  |
| fruit drink, less than 90% by volume of fruit juice  | taxable    | Not a beverage of a kind specified in Schedule 2 of the GST Act.  |
| fruit fly lure (food grade yeast extract)  | taxable    | Not food for human consumption. Paragraph 38-4(1)(a) does not apply to a product differentiated as a non-food product.  |
| fruit in alcohol   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. Schedule 1, items 8 & 12 of the GST Act do not apply (refer to ATO ID 2004/289).   |
| fruit in jelly   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| fruit jelly juice - consisting of water, sugar, fruit juice (less than 90% by volume), thickener and flavouring  | taxable    | Not a beverage of a kind specified in Schedule 2 of the GST Act. Schedule 2, item 12 of the GST Act does not apply (refer to ATO ID 2002/989).  |
| fruit jubes  | taxable    | Not a beverage of a kind specified in Schedule 2 of the GST Act.  |
| fruit juice (non alcoholic and non-carbonated) containing at least 90% by volume of juice  | GST-free   | Schedule 2, item 12 of the GST Act applies.   |
| fruit juice containing less than 90% by volume of juice  | taxable    | Not a beverage of a kind specified in Schedule 2 of the GST Act.  |
| fruit leather/strip (100% fruit)   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| fruit loaf with a sweet filling or coating (other than a glaze, supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption) | taxable    | Schedule 1, item 27 and clause 2 of the GST Act apply.  |
| fruit loaf without a sweet coating (a glaze is not considered a sweet coating)   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| fruit loaf, glazed or unglazed but without a sweet filling or coating  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |

| Item  | GST Status | Notes   |
|---|------------|---|
| fruit mince   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| fruit not supplied as food for human consumption (e.g. stock feed or pet food)                              | taxable    | Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply.   |
| fruit plant (still being grown in soil or hydroponic medium)  | taxable    | Live plant. Exclusion from the meaning of food at paragraph 38-4(1)(i) of the GST Act applies.  |
| fruit platter   | taxable    | Schedule 1, item 5 of the GST Act applies   |
| fruit preserved in brine  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. Schedule 1, item 12 of the GST Act does not apply (refer to ATO ID 2004/645).  |
| fruit preserves   | GST-free   | Condiment. Paragraph 38-4(1)(e) of the GST Act applies.   |
| fruit puree   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| fruit sauce   | GST-free   | Condiment. Paragraph 38-4(1)(e) of the GST Act applies.   |
| fruit scrolls (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption) | taxable    | Schedule 1, item 26 and clause 2 of the GST Act apply.  |
| fruit spread  | GST-free   | Condiment. Paragraph 38-4(1)(e) of the GST Act applies.   |
| fruit tea (bags, loose, instant)  | GST-free   | Schedule 2, item 5 of the GST Act applies.  |
| fruit tea/drink, ready-to-drink   | taxable    | Schedule 2, clause 2 of the GST Act excluding ready-to-drink beverages from the category of tea, coffee etc. applies.   |
| fruit tea/drink, supplied for medicinal or therapeutic purposes   | taxable    | Not a beverage for human consumption. Paragraph 38-4(1)(c) of the GST Act does not apply. A product marketed with a recommended dosage and/or information on its medicinal benefits is considered to have the character of a medicinal preparation. |
| fruit wine - alcoholic  | taxable    | Not a beverage of a kind specified in Schedule 2 of the GST Act. Schedule 2, items 10, 11 & 12 of the GST Act do not apply to alcoholic beverages (refer to ATO ID 2001/781).   |
| fudge   | taxable    | Schedule 1, item 8 of the GST Act applies.  |
| fudge mix   | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.  |
| furikake seasoning  | GST-free   | Condiment. Paragraph 38-4(1)(e) of the GST Act applies.   |

## G

| Item                         | GST Status | Notes  |
|------------------------------|------------|--|
| game (live animals or birds) | taxable    | Fact sheet 'GST on livestock and games sales'. |

| Item  | GST Status | Notes   |
|---|------------|---|
| game birds, for example quail, guinea fowl, pheasant, emu, ostrich (whole, pieces, boneless breast, leg or thigh, diced, sliced, minced/ground), supplied for human consumption - raw, fresh or frozen  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| game birds, for example quail, guinea fowl, pheasant, emu, ostrich, not supplied for human consumption (for example: pet food)  | taxable    | Not food for human consumption. Paragraph 38-4(1)(a) does not apply to a product differentiated as a non-food product.  |
| game meats, for example venison, crocodile, wild boar, camel, alpaca ( joints, steaks/chops, ribs/racks, diced, sliced, minced/ground), supplied for human consumption - raw, fresh or frozen   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| game meats, for example venison, crocodile, wild boar, camel, alpaca, not supplied for human consumption (for example: pet food)  | taxable    | Not food for human consumption. Paragraph 38-4(1)(a) does not apply to a product differentiated as a non-food product.  |
| garlic  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| garlic bread (not hot)  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| garlic butter   | GST-free   | Fat/oil marketed for culinary purposes. Paragraph 38-4(1)(f) of the GST Act applies.  |
| gelatine  | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.  |
| gelato and similar frozen confectionery   | taxable    | Schedule 1, item 29 of the GST Act applies.   |
| gelling agent marketed as an ingredient for confectionery   | taxable    | Schedule 1, item 8 of the GST Act applies.  |
| gelling agent which, at time of importation would, if it had been a supply; have a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral); and be supplied for use solely or predominantly in the composition of food; and be essential to the composition of that food. | GST-free   | Exempt food additive (import). Section 13-10 and paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(b) of the GST Regulations apply. For example the dietary mineral salt, potassium chloride (E508)  |
| gelling agent which, at time of supply or importation has no measurable nutritional value.  | taxable    | Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply.  |
| gelling agent which, at time of supply or importation is not considered essential to the composition of food for human consumption.   | taxable    | Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply. For example: gelling agent intended for use in the manufacture of pet food, nutritional supplements, pharmaceuticals or other non-food application |
| gelling agent which, at time of supply or importation is not intended for use in the composition of food for human consumption.   | taxable    | Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply. For example: gelling agent intended for use in the manufacture of pet food, nutritional supplements, pharmaceuticals or other non-food application |

| Item   | GST Status | Notes   |
|--|------------|---|
| gelling agent which, at time of supply: has a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral); and is supplied for use solely or predominantly in the composition of food; and is essential to the composition of that food. | GST-free   | Exempt food additive (food manufacture). Paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(b) of the GST Regulations apply. For example the dietary mineral salt, potassium chloride (E508)  |
| ghee   | GST-free   | Fat/oil marketed for culinary purposes. Paragraph 38-4(1)(f) of the GST Act applies.  |
| gherkins   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| giblets, not supplied for human consumption (for example: pet food)  | taxable    | Not food for human consumption. Paragraph 38-4(1)(a) does not apply to a product differentiated as a non-food product.  |
| giblets, supplied for human consumption  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| ginger (fresh/minced)  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| ginger ale   | taxable    | Not a beverage of a kind specified in Schedule 2 of the GST Act.  |
| ginger beer  | taxable    | Not a beverage of a kind specified in Schedule 2 of the GST Act.  |
| ginger beer - home brew concentrate  | taxable    | Not an ingredient for a beverage of a kind specified in Schedule 2 of the GST Act.  |
| gingerbread (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)  | taxable    | Schedule 1, item 20 and clause 2 of the GST Act apply.  |
| ginseng decoction, supplied for medicinal or therapeutic purposes  | taxable    | Not a beverage for human consumption. Paragraph 38-4(1)(c) of the GST Act does not apply. A product marketed with a recommended dosage and/or information on its medicinal benefits is considered to have the character of a medicinal preparation. |
| ginseng tea (bags, loose, instant)   | GST-free   | Schedule 2, item 5 of the GST Act applies.  |
| ginseng tea/drink, ready-to-drink  | taxable    | Schedule 2, clause 2 of the GST Act excluding ready-to-drink beverages from the category of tea, coffee etc. applies.   |
| ginseng tea/drink, supplied for medicinal or therapeutic purposes  | taxable    | Not a beverage for human consumption. Paragraph 38-4(1)(c) of the GST Act does not apply. A product marketed with a recommended dosage and/or information on its medicinal benefits is considered to have the character of a medicinal preparation. |
| glace fruit  | taxable    | Schedule 1, item 12 of the GST Act applies.   |
| glazing agent marketed as an ingredient for confectionery  | taxable    | Schedule 1, item 8 of the GST Act applies.  |

| Item  | GST Status | Notes  |
|---|------------|--|
| glazing agent which, at time of importation would, if it had been a supply; have a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral); and be supplied for use solely or predominantly in the composition of food; and be essential to the composition of that food. | GST-free   | Exempt food additive (import). Section 13-10 and paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(b) of the GST Regulations apply. Examples include: beeswax (E901) and carnauba wax (E903) that are comprised of fatty acids.   |
| glazing agent which, at time of supply or importation has no measurable nutritional value.  | taxable    | Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply. For example: petrolatum (E905b).  |
| glazing agent which, at time of supply or importation is not considered essential to the composition of food for human consumption.   | taxable    | Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply. For example: glazing agents intended for use in the manufacture of pet food, nutritional supplements, pharmaceuticals or other non-food application |
| glazing agent which, at time of supply or importation is not intended for use in the composition of food for human consumption.   | taxable    | Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply. For example: glazing agents intended for use in the manufacture of pet food, nutritional supplements, pharmaceuticals or other non-food application |
| glazing agent which, at time of supply: has a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral); and is supplied for use solely or predominantly in the composition of food; and is essential to the composition of that food.                                      | GST-free   | Exempt food additive (food manufacture). Paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(b) of the GST Regulations apply. Examples include: beeswax (E901) and carnauba wax (E903) that are comprised of fatty acids.   |
| glucose marketed as an ingredient for confectionery   | taxable    | Schedule 1, item 8 of the GST Act applies.   |
| glucose powder (dextrose monohydrate)   | GST-free   | Sweetening agent. Paragraph 38-4(1)(e) of the GST Act applies (refer to ATO ID 2002/130).  |
| glucose supplied as an ingredient for brewing, i.e. home or industrial brewing  | taxable    | Not an ingredient for a beverage of a kind specified in Schedule 2 of the GST Act.   |
| glucose syrup/liquid glucose  | GST-free   | Sweetening agent. Paragraph 38-4(1)(e) of the GST Act applies.   |
| gluten-free bread   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| glutinous rice balls  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| glycerin (glycerine, glycerol) marketed as an ingredient for confectionery  | taxable    | Schedule 1, item 8 of the GST Act applies.   |
| glycerin (glycerine, glycerol) which, at time of importation would, if it had been a supply; be supplied for use solely or predominantly in the composition of food; and be essential to the composition of that food.  | GST-free   | Exempt food additive (import). Section 13-10 and paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(b) of the GST Regulations apply. A carbohydrate used to prevent foods from drying out.   |

| Item   | GST Status | Notes  |
|--|------------|--|
| glycerin (glycerine, glycerol) which, at time of supply or importation is not intended for use in the composition of food for human consumption.                                   | taxable    | Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply. For example: glycerin intended for use in the manufacture of pet food, nutritional supplements, pharmaceuticals or other non-food application |
| glycerin (glycerine, glycerol) which, at time of supply or importation is not considered essential to the composition of food for human consumption.                               | taxable    | Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply. For example: glycerin intended for use in the manufacture of pet food, nutritional supplements, pharmaceuticals or other non-food application |
| glycerin (glycerine, glycerol) which, at time of supply: is supplied for use solely or predominantly in the composition of food; and is essential to the composition of that food. | GST-free   | Exempt food additive (food manufacture). Paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(b) of the GST Regulations apply. A carbohydrate used to prevent foods from drying out.   |
| goat's milk, processed (liquid, powdered, concentrated or condensed)   | GST-free   | Schedule 2, item 1(a) of the GST Act applies.  |
| goat's milk, unprocessed   | GST-free   | Exclusion from the meaning of food at paragraph 38-4(1)(ga) does not apply. Schedule 2, item 1(a) of the GST Act applies.  |
| golden syrup   | GST-free   | Condiment. Paragraph 38-4(1)(e) of the GST Act applies.  |
| goose (whole, pieces, boneless breast, leg or thigh, diced, sliced, minced/ground), supplied for human consumption - raw, fresh or frozen  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| goose, live  | taxable    | Live animal. Exclusion from the meaning of food at paragraph 38-4(1)(g) of the GST Act applies.  |
| goose, not supplied for human consumption (for example: pet food)  | taxable    | Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply.  |
| grains, not supplied for human consumption (for example: stock feed or pet food)   | taxable    | Paragraph 38-4(1)(a) does not apply to food labelled or specified as food for animals.   |
| grains, processed and supplied for human consumption   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| grains, unprocessed  | taxable    | Unprocessed grain. Exclusion from the meaning of food at paragraph 38-4(1)(h) of the GST Act applies.  |
| grape juice concentrate for making alcoholic beverages   | taxable    | Not an ingredient for a beverage of a kind specified in Schedule 2 of the GST Act. Schedule 2, item 10 of the GST Act does not apply (refer to ATO ID 2002/286).   |
| grapes (wine and table)  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| gravy (hot)  | taxable    | Dine-in or takeaway. Exclusion at paragraph 38-3(1)(a) or paragraph 38-3(1)(b) of the GST Act applies.   |
| gravy mix  | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.   |

| Item   | GST Status | Notes  |
|--|------------|--|
| Greek whole fruits in syrup  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. Schedule 1, items 8 and 12 of the GST Act do not apply.   |
| green barley powder  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| green coffee beans   | GST-free   | Schedule 2, item 5 of the GST Act applies.   |
| green runners (used in the manufacture of natural sausage casings)   | taxable    | Not ingredients for food for human consumption. Paragraph 38-4(1)(b) of the GST Act does not apply because green runners require further processing before they can be used as ingredients for food. |
| green tea (bags, loose)  | GST-free   | Schedule 2, item 5 of the GST Act applies.   |
| griddlecake mix  | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.   |
| griddlecakes (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption) | taxable    | Schedule 1, item 20 and clause 2 of the GST Act apply.   |
| grissini (bread sticks)  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |

## H

| Item  | GST Status   | Notes   |
|---|--------------|---|
| haggis (not hot)  | GST-free     | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| halva (halawa, haleweh, helwa, halvah, halava, helava, helva, halwa, aluva) | taxable      | Schedule 1, item 8 of the GST Act applies.  |
| ham and ham steaks (not hot)  | GST-free     | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| ham spread  | GST-free     | Condiment. Paragraph 38-4(1)(e) of the GST Act applies.   |
| hamburger buns (filled)   | taxable      | Schedule 1, item 6 of the GST Act applies.  |
| hamburger buns (unfilled)   | GST-free     | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| hamburger patty (not hot)   | GST-free     | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| hamburgers (complete with bun)  | taxable      | Schedule 1, item 6 of the GST Act applies.  |
| hampers   | mixed supply | Where a mix of GST-free and taxable individually packaged goods is packed and sold together the items are taxed individually as a mixed supply. For more information on mixed supplies you can refer to the following Goods and Services Tax Rulings: GSTR 2001/8 Goods and services tax: apportioning the consideration for a supply that includes taxable and non-taxable parts and GSTR 2006/9 Goods and services tax: supplies (paragraphs 63 to 66). |

| Item  | GST Status | Notes   |
|---|------------|---|
| hazelnut spread   | GST-free   | Condiment. Paragraph 38-4(1)(e) of the GST Act applies.   |
| health/health food bars   | taxable    | Schedule 1, item 11 of the GST Act applies.   |
| herb (fresh, mix, paste, powder, sprinkle)                                    | GST-free   | Seasoning. Paragraph 38-4(1)(e) of the GST Act applies.   |
| herb bread and rolls (filled)   | taxable    | Schedule 1, item 2 of the GST Act applies.  |
| herb bread and rolls (unfilled)   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| herb plant - hydroponically grown, harvested and packaged with roots attached | GST-free   | Exclusion from the meaning of food at paragraph 38-4(1)(i) of the GST Act does not apply once the plant has been removed from the hydroponic growing medium (refer to ATO ID 2002/1047).  |
| herb plant (still being grown in soil or hydroponic medium)                   | taxable    | Live plant. Exclusion from the meaning of food at paragraph 38-4(1)(i) of the GST Act applies.  |
| herbal decoction, supplied for medicinal or therapeutic purposes              | taxable    | Not a beverage for human consumption. Paragraph 38-4(1)(c) of the GST Act does not apply. A product marketed with a recommended dosage and/or information on its medicinal benefits is considered to have the character of a medicinal preparation. |
| herbal tea (bags, loose, instant)   | GST-free   | Schedule 2, item 5 of the GST Act applies.  |
| herbal tea/drink, ready-to-drink  | taxable    | Schedule 2, clause 2 of the GST Act excluding ready-to-drink beverages from the category of tea, coffee etc. applies.   |
| herbal tea/drink, supplied for medicinal or therapeutic purposes              | taxable    | Not a beverage for human consumption. Paragraph 38-4(1)(c) of the GST Act does not apply. A product marketed with a recommended dosage and/or information on its medicinal benefits is considered to have the character of a medicinal preparation. |
| herbs for preparing tonic soups   | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies. Added with effect from 31 August 2011.   |
| herrings (not hot)  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| hoisin sauce  | GST-free   | Condiment. Paragraph 38-4(1)(e) of the GST Act applies.   |
| hokkien noodles (not hot or marketed as a prepared meal)                      | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| home brew concentrate   | taxable    | Not ingredients for a beverage of a kind specified in Schedule 2 of the GST Act   |
| home brewing ingredients  | taxable    | Not ingredients for a beverage of a kind specified in Schedule 2 of the GST Act   |
| honey   | GST-free   | Condiment. Paragraph 38-4(1)(e) of the GST Act applies.   |
| honey dipped dried fruit  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. Schedule 1, item 12 of the GST Act does not apply.   |



| Item  | GST Status | Notes   |
|---|------------|---|
| honey, supplied for medicinal or therapeutic purposes   | taxable    | Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply. A product marketed with a recommended dosage and/or information on its medicinal benefits is considered to have the character of a medicinal preparation. |
| honeycomb   | taxable    | Schedule 1, item 8 of the GST Act applies.  |
| hopia (Asian pastry with sweet filling, supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)  | taxable    | Schedule 1, item 23 and clause 2 of the GST Act apply.  |
| hot (spicy) green pea snack   | taxable    | Schedule 1, item 18 of the GST Act applies.   |
| hot cake mix  | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.  |
| hot cakes (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)   | taxable    | Schedule 1, item 20 and clause 2 of the GST Act apply.  |
| hot chocolate mix marketed for the purpose of flavouring milk or as a substitute for tea, coffee and malted beverages   | GST-free   | Schedule 2, item 8 or 9 of the GST Act applies. Hot chocolate is considered a substitute for tea, coffee and malted beverages and a product marketed for the purpose of flavouring milk (refer ATO ID 2008/144).                              |
| hot cooked chicken, duck or goose   | taxable    | Dine-in or takeaway. Exclusion at paragraph 38-3(1)(a) or paragraph 38-3(1)(b) of the GST Act applies.  |
| hot cross bun with a sweet filling or coating (other than a glaze, supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)   | taxable    | Schedule 1, item 27 and clause 2 of the GST Act apply.  |
| hot cross buns, plain without a sweet filling or coating (a glaze is not considered a sweet coating)  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| hot dog (complete with roll)  | taxable    | Schedule 1, item 7 of the GST Act applies.  |
| hot food supplied for consumption away from the premises  | taxable    | Takeaway. Exclusion at paragraph 38-3(1)(b) of the GST Act applies.   |
| hot sugar cane juice  | taxable    | Dine-in or takeaway. Exclusion at paragraph 38-3(1)(a) or paragraph 38-3(1)(b) of the GST Act applies.  |
| humectant - food additive which, at time of importation would, if it had been a supply; have a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral); and be supplied for use solely or predominantly in the composition of food; and be essential to the composition of that food. | GST-free   | Exempt food additive (import). Section 13-10 and paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(b) of the GST Regulations apply. Examples include the hydrogenated carbohydrates glycerol (E422) and isomalt (E953).            |

| Item   | GST Status | Notes  |
|--|------------|--|
| humectant - food additive which, at time of supply: has a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral); and is supplied for use solely or predominantly in the composition of food; and is essential to the composition of that food. | GST-free   | Exempt food additive (food manufacture). Paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(b) of the GST Regulations apply. Examples include the hydrogenated carbohydrates glycerol (E422) and isomalt (E953).   |
| humectant marketed as an ingredient for confectionery  | taxable    | Schedule 1, item 8 of the GST Act applies.   |
| humectant which, at time of supply or importation has no measurable nutritional value.   | taxable    | Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply.   |
| humectant which, at time of supply or importation is not considered essential to the composition of food for human consumption.  | taxable    | Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply. For example: humectants intended for use in the manufacture of pet food, nutritional supplements, pharmaceuticals or other non-food application |
| humectant which, at time of supply or importation is not intended for use in the composition of food for human consumption.  | taxable    | Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply. For example: humectants intended for use in the manufacture of pet food, nutritional supplements, pharmaceuticals or other non-food application |
| hundreds and thousands   | taxable    | Schedule 1, item 14 of the GST Act applies.  |

## I

| Item                         | GST Status | Notes   |
|------------------------------|------------|---|
| ice (packaged and bulk)      | taxable    | Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply.                                   |
| ice confectionery            | taxable    | Schedule 1, item 29 of the GST Act applies.   |
| ice-cream (regular, low-fat) | taxable    | Schedule 1, item 28 of the GST Act applies.   |
| ice-cream cakes              | taxable    | Schedule 1, item 28 of the GST Act applies.   |
| ice-cream cones              | taxable    | Schedule 1, item 32 of the GST Act applies.   |
| ice-cream mix                | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies (refer to ATO ID 2002/981).                         |
| ice-cream substitutes        | taxable    | Schedule 1, item 28 of the GST Act applies.   |
| ice-creams                   | taxable    | Schedule 1, item 28 of the GST Act applies.   |
| iced coffee mix              | GST-free   | Schedule 2, item 7 of the GST Act applies.  |
| iced coffee, ready to drink  | taxable    | Schedule 2, clause 2 of the GST Act excluding ready-to-drink beverages from the category of tea, coffee etc. applies. |
| iced tea mix                 | GST-free   | Schedule 2, item 7 of the GST Act applies.  |
| iced tea, ready to drink     | taxable    | Schedule 2, clause 2 of the GST Act excluding ready-to-drink beverages from the category of tea, coffee etc. applies. |

| Item   | GST Status | Notes   |
|--|------------|---|
| icing (prepared)   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| icing cake decorations   | taxable    | Schedule 1, item 14 of the GST Act applies.   |
| icing powder/sugar   | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.  |
| icy poles  | taxable    | Schedule 1, item 30 of the GST Act applies.   |
| infant beverage (beverages, and ingredients for beverages, of a kind marketed principally as food for infants)                       | GST-free   | Schedule 2, item 13 of the GST Act applies  |
| infant food (tins or jars)   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| infant formula (beverages, and ingredients for beverages, of a kind marketed principally as food for infants)                        | GST-free   | Schedule 2, item 13 of the GST Act applies  |
| ingredients marketed as ingredients for confectionery  | taxable    | Schedule 1, item 8 of the GST Act applies.  |
| instant coffee (powdered, freeze dried, granulated)  | GST-free   | Schedule 2, item 5 of the GST Act applies.  |
| instant coffee substitute  | GST-free   | Schedule 2, item 8 of the GST Act applies.  |
| instant tea  | GST-free   | Schedule 2, item 5 of the GST Act applies.  |
| invalid beverage (beverages, and ingredients for beverages, of a kind marketed principally as food for invalids)                     | GST-free   | Schedule 2, item 13 of the GST Act applies  |
| iodised salt   | GST-free   | Seasoning. Paragraph 38-4(1)(e) of the GST Act applies.   |
| Irish stews (canned)   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| Italian bread and rolls such as ciabatte loaves and rolls and focaccias (unfilled)   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| Italian bread and rolls such as ciabatte loaves and rolls and focaccias (filled)   | taxable    | Schedule 1, item 2 of the GST Act applies.  |
| Italian rolls (that are not capable of being cut and filled, are made from pizza dough and topped with more than 30% pizza toppings) | taxable    | Schedule 1, item 3 of the GST Act applies. Similar to a pizza, pizza sub or pizza pocket (refer ATO ID 2008/132 effective from 3/10/2008).  |
| Italian rolls (that can be cut and filled, are made from bread dough or topped with less than 30% pizza toppings)                    | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. Schedule 1, item 3 of the GST Act does not apply where the rolls are capable of being cut and filled, have a traditional bread dough base or have a topping of less than 30% compared with the depth of the whole product (refer ATO ID 2008/132 effective from 3/10/2008) |

## J

| Item            | GST Status | Notes                                       |
|-----------------|------------|---|
| jackfruit chips | taxable    | Schedule 1, item 18 of the GST Act applies. |

| Item   | GST Status | Notes  |
|--|------------|--|
| jam  | GST-free   | Condiment. Paragraph 38-4(1)(e) of the GST Act applies.                                  |
| jam sponge roll (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)  | taxable    | Schedule 1, item 20 and clause 2 of the GST Act apply.                                   |
| jelly (jam)  | GST-free   | Condiment. Paragraph 38-4(1)(e) of the GST Act applies.                                  |
| jelly babies   | taxable    | Schedule 1, item 8 of the GST Act applies.   |
| jelly beans  | taxable    | Schedule 1, item 8 of the GST Act applies.   |
| jelly crystals or powder   | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.                       |
| jelly, ready to eat  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. |
| jerky, beef  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. |
| juice - at least 90% by volume fruit or vegetable (non-alcoholic and non-carbonated) - ready to drink, perishable  | GST-free   | Schedule 2, item 12 of the GST Act applies.  |
| juice - at least 90% by volume fruit or vegetable (non-alcoholic and non-carbonated) - ready to drink, shelf stable  | GST-free   | Schedule 2, item 12 of the GST Act applies.  |
| juice - specialised baby/infant beverage less than 90% by volume of juice (beverages, and ingredients for beverages, of a kind marketed principally as food for infants) | GST-free   | Schedule 2, item 13 of the GST Act applies   |
| juice drinks - less than 90% by volume of juice - ready to drink, perishable   | taxable    | Not a beverage of a kind specified in Schedule 2 of the GST Act.                         |
| juice drinks - less than 90% by volume of juice - ready to drink, shelf stable   | taxable    | Not a beverage of a kind specified in Schedule 2 of the GST Act.                         |

## K

| Item  | GST Status | Notes  |
|---|------------|--|
| kabana  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. |
| kale (green or purple, fresh or pickled)  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. |
| kangaroo (joints, steaks, racks, diced, sliced, minced/ground), supplied for human consumption - raw, fresh or frozen | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. |
| kangaroo, not supplied for human consumption (for example: pet food)  | taxable    | Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply.      |
| kassler   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. |
| kava  | taxable    | Not a beverage of a kind specified in Schedule 2 of the GST Act.                         |

| Item   | GST Status | Notes  |
|--|------------|--|
| kebabs (any meat or seafood), hot cooked takeaway          | taxable    | Takeaway. Exclusion at paragraph 38-3(1)(b) of the GST Act applies.                      |
| kebabs (any meat or seafood), uncooked                     | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. |
| ketjap manis   | GST-free   | Condiment. Paragraph 38-4(1)(e) of the GST Act applies.                                  |
| kidney, not supplied for human consumption (e.g. pet food) | taxable    | Not food for human consumption. Paragraph 38-4(1)(a) does not apply.                     |
| kidney, supplied for human consumption (not hot)           | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. |
| kippers  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. |
| krakowurst   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. |
| kransky  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. |
| kumbilappam (steamed Indian pudding/dessert)               | taxable    | Schedule 1, item 20 of the GST Act applies. Added with effect from 31 August 2011.       |

## L

| Item  | GST Status | Notes  |
|---|------------|--|
| lactose   | GST-free   | Schedule 2, item 3 of the GST Act applies.   |
| lactose supplied as an ingredient for brewing, i.e. home or industrial brewing  | GST-free   | Schedule 2, item 3 of the GST Act applies (refer to ATO ID 2001/450).                    |
| laddu (Indian confectionery)  | taxable    | Schedule 1, item 8 of the GST Act applies. Added with effect from 31 August 2011.        |
| laksa paste   | GST-free   | Condiment. Paragraph 38-4(1)(e) of the GST Act applies.                                  |
| lamb (joints, chops, racks, diced, sliced, minced/ground), supplied for human consumption - raw, fresh or frozen  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. |
| lamb, not supplied for human consumption (for example: pet food)  | taxable    | Not food for human consumption. Paragraph 38-4(1)(a) does not apply.                     |
| lamington fingers (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)   | taxable    | Schedule 1, item 20 and clause 2 of the GST Act apply.                                   |
| lamington mix   | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.                       |
| lamingtons (cakes, supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)   | taxable    | Schedule 1, item 20 and clause 2 of the GST Act apply.                                   |
| lasagne meal that: directly competes with takeaways and restaurants, needs refrigeration or freezing for their storage and is marketed as a prepared meal | taxable    | Schedule 1, item 4 of the GST Act applies.   |

| Item  | GST Status | Notes   |
|---|------------|---|
| lasagne sheets  | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.  |
| lavash flatbread (filled)   | taxable    | Schedule 1, item 2 of the GST Act applies.  |
| lavash flatbread (unfilled)   | GST-free   | Not food of a kind specified in Schedule 1 of the GST Act.  |
| lavender oil for aromatherapy or massage  | taxable    | Not an oil marketed for culinary purposes. Paragraph 38-4(1)(f) of the GST Act does not apply.  |
| lavender oil marketed for culinary purposes   | GST-free   | Fat/oil marketed for culinary purposes. Paragraph 38-4(1)(f) of the GST Act applies.  |
| lavoche (crispbread)  | taxable    | Schedule 1, item 32 of the GST Act applies.   |
| laxatives   | taxable    | Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply.   |
| lebanese bread and rolls (filled)   | taxable    | Schedule 1, item 2 of the GST Act applies.  |
| lebanese bread and rolls (unfilled)   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| lecithin (E322 antioxidant, emulsifier) marketed as an ingredient for confectionery   | taxable    | Schedule 1, item 8 of the GST Act applies.  |
| lecithin (E322 antioxidant, emulsifier) which, at time of importation would, if it had been a supply; be supplied for use solely or predominantly in the composition of food; and be essential to the composition of that food. | GST-free   | Exempt food additive (import). Section 13-10 and paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(b) of the GST Regulations   |
| lecithin (E322 antioxidant, emulsifier) which, at time of supply or importation is not intended for use in the composition of food for human consumption.   | taxable    | Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply. For example: lecithin intended for use in the manufacture of pet food, alcoholic beverages, nutritional supplements, pharmaceuticals or other non-food application |
| lecithin (E322 antioxidant, emulsifier) which, at time of supply or importation is not considered essential to the composition of food for human consumption.   | taxable    | Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply. For example: lecithin intended for use in the manufacture of pet food, alcoholic beverages, nutritional supplements, pharmaceuticals or other non-food application |
| lecithin (E322 antioxidant, emulsifier) which, at time of supply: is supplied for use solely or predominantly in the composition of food; and is essential to the composition of that food.                                     | GST-free   | Exempt food additive (food manufacture). Paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(b) of the GST Regulations apply (refer ATO ID 2005/272).  |
| lecithin/soy lecithin powder or granules  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act (refer to ATO ID 2005/361).   |
| lecithin/soy lecithin tablets or capsules   | taxable    | Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply to a product differentiated as a non-food product. It is considered that the essential character of lecithin tablet or capsule is not that of food, but that of a supplement (refer to ATO ID 2005/361).           |

| Item  | GST Status | Notes   |
|---|------------|---|
| lemon butter/curd/spread                                      | GST-free   | Condiment. Paragraph 38-4(1)(e) of the GST Act applies.   |
| lemon essence   | GST-free   | Flavouring. Paragraph 38-4(1)(e) of the GST Act applies.  |
| lemon lime & bitters drink                                    | taxable    | Not a beverage of a kind specified in Schedule 2 of the GST Act.  |
| lemon sauce   | GST-free   | Condiment. Paragraph 38-4(1)(e) of the GST Act applies.   |
| lemonade  | taxable    | Not a beverage of a kind specified in Schedule 2 of the GST Act.  |
| lentils - farm dressed  | taxable    | GSTB 2001/1 Pulses supplied as food for human consumption.  |
| lentils - machine dressed and supplied as food                | GST-free   | GSTB 2001/1 Pulses supplied as food for human consumption.  |
| lentils - machine dressed and supplied as stock feed          | taxable    | GSTB 2001/1 Pulses supplied as food for human consumption.  |
| lime essence  | GST-free   | Flavouring. Paragraph 38-4(1)(e) of the GST Act applies.  |
| linseed oil (for culinary use)                                | GST-free   | Fat/oil marketed for culinary purposes. Paragraph 38-4(1)(f) of the GST Act applies.  |
| linseed, sunflower and almond (LSA) meal                      | GST-free   | Not food of a kind specified in Schedule 1 of the GST Act. Schedule 1, item 16 of the GST Act does not apply.   |
| liqueur flavouring  | GST-free   | Flavouring. Paragraph 38-4(1)(e) of the GST Act applies.  |
| liqueurs  | taxable    | Not a beverage of a kind specified in Schedule 2 of the GST Act.  |
| liquid breakfast cereal                                       | taxable    | Not a beverage of a kind specified in Schedule 2 of the GST Act (refer to ATO ID 2001/209).   |
| live crustaceans and molluscs for human consumption (not hot) | GST-free   | Crustacean/mollusc. Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. The exclusion at paragraph 38-4(1)(g) of the GST Act does not apply. |
| live fish   | taxable    | Live animal. Exclusion from the meaning of food at paragraph 38-4(1)(g) of the GST Act applies.   |
| liver paste   | GST-free   | Condiment. Paragraph 38-4(1)(e) of the GST Act applies.   |
| liver, not supplied for human consumption (e.g. pet food)     | taxable    | Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply.   |
| liver, supplied for human consumption (not hot)               | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| liverwurst (not hot)  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| livestock   | taxable    | Fact sheet 'GST on livestock and game sales'.   |
| living food plant   | taxable    | Live plant. Exclusion from the meaning of food at paragraph 38-4(1)(i) of the GST Act applies.  |

| Item  | GST Status | Notes   |
|---|------------|---|
| lobster (whole, meat) - raw, fresh, frozen, but not hot                   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| lobsters, live for human consumption                                      | GST-free   | Crustacean. Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. The exclusion at paragraph 38-4(1)(g) of the GST Act does not apply. |
| lollies   | taxable    | Schedule 1, item 8 of the GST Act applies.  |
| low carbohydrate bars   | taxable    | Schedule 1, item 11 of the GST Act applies (food of a kind similar to muesli bars or health food bars).   |
| low/very low calorie diet bars  | taxable    | Schedule 1, item 11 of the GST Act applies (food of a kind similar to muesli bars or health food bars).   |
| lunch kit (containing taxable and GST-free foods, e.g. tuna and biscuits) | taxable    | Combination of foods, at least one of which is taxable. Paragraph 38-3(1)(c) of the GST Act applies.  |
| luncheon meat/sausage   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |

## M

| Item  | GST Status | Notes   |
|---|------------|---|
| macaroni and cheese (dry packet mix)  | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.  |
| macaroon  | taxable    | Schedule 1, item 20 of the GST Act applies.   |
| mackerel  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.                              |
| maize starch  | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.  |
| malt  | GST-free   | Schedule 2, item 5 of the GST Act applies.  |
| malt balls  | taxable    | Schedule 1, item 8 of the GST Act applies.  |
| malt drink, ready-to-drink  | taxable    | Schedule 2, clause 2 of the GST Act excluding ready-to-drink beverages from the category of tea, coffee etc. applies. |
| malt extract (if marketed principally for drinking purposes)                        | GST-free   | Schedule 2, item 6 of the GST Act applies.  |
| malt extract for use in the composition of food for human consumption.              | GST-free   | Flavouring. Paragraph 38-4(1)(e) of the GST Act applies.  |
| malt extract marketed as an ingredient for confectionery                            | taxable    | Schedule 1, item 8 of the GST Act applies.  |
| malt extract marketed principally for drinking purposes                             | GST-free   | Schedule 2, item 6 of the GST Act applies.  |
| malt extract not intended for use in the composition of food for human consumption. | taxable    | Not an ingredient for food for food for human consumption. Paragraph 38-4(1)(b) of the GST Act does not apply.        |



| Item   | GST Status | Notes   |
|--|------------|---|
| malt extract supplied as an ingredient for brewing, i.e. home or industrial brewing  | taxable    | Not an ingredient for a beverage that is specified in Schedule 2 of the GST Act. Schedule 2, item 6 of the GST Act does not apply to malt extract that is marketed for brewing purposes rather than drinking purposes (refer to ATO ID 2001/441). |
| malted milk powder (marketed principally as a preparation for malted beverages)  | GST-free   | Schedule 2, item 7 of the GST Act applies (refer ATO ID 2003/425)   |
| malted milk powder marketed as an ingredient for confectionery   | taxable    | Schedule 1, item 8 of the GST Act applies.  |
| malted milk powder marketed for the purpose of flavouring milk   | GST-free   | Schedule 2, item 9 of the GST Act applies.  |
| mantous (oriental buns without filling)  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. Schedule 1, item 27 of the GST Act does not apply because the buns do not have a sweet filling (refer to ATO ID 2004/675).                               |
| maple/maple flavoured syrup  | GST-free   | Condiment. Paragraph 38-4(1)(e) of the GST Act applies.   |
| margarine  | GST-free   | Fat/oil marketed for culinary purposes. Paragraph 38-4(1)(f) of the GST Act applies.  |
| marinade/marinating sauce  | GST-free   | Flavouring. Paragraph 38-4(1)(e) of the GST Act applies.  |
| marinara seafood mix - raw, fresh, frozen, but not hot   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| marmalade  | GST-free   | Condiment. Paragraph 38-4(1)(e) of the GST Act applies.   |
| marshmallows   | taxable    | Schedule 1, item 8 of the GST Act applies.  |
| marzipan (not confectionery)   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| mascarpone   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| matzo ball mix   | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.  |
| matzos (matzoh, matza, matzah, matsah, matze)  | taxable    | Schedule 1, item 32 of the GST Act applies. Matzo is a cracker-like flatbread.  |
| mayonnaise   | GST-free   | Condiment. Paragraph 38-4(1)(e) of the GST Act applies.   |
| meal replacement bars  | taxable    | Schedule 1, item 11 of the GST Act applies (food of a kind similar to muesli bars or health food bars).   |
| meals (complete) that: directly compete with takeaways and restaurants, need refrigeration or freezing for their storage and are marketed as a prepared meal | taxable    | Schedule 1, item 4 of the GST Act applies.  |
| meat (joints, steaks/chops, ribs/racks, diced, sliced, minced/ground), supplied for human consumption - raw, fresh or frozen                                 | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |

| Item   | GST Status | Notes  |
|--|------------|--|
| meat cure  | GST-free   | Exempt food additive (food manufacture). Paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(b) of the GST Regulations apply to meat cure used as a preservative for meat (refer to ATO ID 2004/444).   |
| meat off-cuts, not supplied for human consumption  | taxable    | Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply.  |
| meat off-cuts, supplied for human consumption  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| meat pie (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption) | taxable    | Schedule 1, item 22 and clause 2 of the GST Act apply.   |
| meat substitute burger (complete with bun)   | taxable    | Schedule 1, item 6 of the GST Act applies.   |
| meat substitute patty (not hot)  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| meat, not supplied for human consumption (for example: pet food)                                       | taxable    | Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply.  |
| meatballs, refrigerated or frozen (not hot)  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| medicinal herbs - supplied for medicinal or therapeutic purposes                                       | taxable    | Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply to a product differentiated as a non-food product. Medicinal herbs are considered to have the character of a medicinal or therapeutic product (refer to ATO ID 2001/563).                     |
| melba toasts (dried/baked)   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. Schedule 1, items 18, 27 and 32 of the GST Act do not apply. Dried bread products are not considered similar to savoury snacks, bread with a sweet filling or coating or biscuit goods. |
| melba toasts (fried and/or seasoned)   | taxable    | Schedule 1, item 18 of the GST Act applies.  |
| meringue cases (unfilled)  | taxable    | Schedule 1, item 21 of the GST Act applies.  |
| meringue mix (dry ingredients)   | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies  |
| meringues  | taxable    | Schedule 1, item 21 of the GST Act applies.  |
| milk flavouring (dry preparations marketed for this purpose)   | GST-free   | Schedule 2, item 9 of the GST Act applies.   |
| milk flavouring straws   | GST-free   | Schedule 2, item 9 of the GST Act applies.   |
| mineral (capsule, caplet, tablet or tincture)  | taxable    | Not food for human consumption. It is considered that the essential character of mineral capsules, caplets, tablets or tinctures is not that of food, but that of a supplement.  |

| Item   | GST Status | Notes  |
|--|------------|--|
| mineral (dietary) - food additive which, at the time of supply is supplied for use solely or predominantly in the composition of food; and is essential to the composition of that food.   | GST-free   | Exempt food additive (food manufacture). Paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(b) of the GST Regulations apply. The dietary minerals are: calcium, chloride, chromium, cobalt, copper, iodine, iron, magnesium, manganese, molybdenum, nickel, phosphorus, potassium, selenium, sodium, sulphur and zinc.         |
| mineral (dietary) - food additive which, at time of importation would, if it had been a supply, have been supplied for use solely or predominantly in the composition of food; and be essential to the composition of that food. | GST-free   | Exempt food additive (import). Section 13-10 and paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(b) of the GST Regulations apply. The dietary minerals are: calcium, chloride, chromium, cobalt, copper, iodine, iron, magnesium, manganese, molybdenum, nickel, phosphorus, potassium, selenium, sodium, sulphur and zinc. |
| mineral (dietary) which, at time of supply or importation is not intended for use in the composition of food for human consumption.  | taxable    | Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do 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                              |
| mineral (dietary) which, at time of supply or importation is not considered essential to the composition of food for human consumption.  | taxable    | Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do 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                              |
| mineral water (natural, non-carbonated and without any other additives)  | GST-free   | Schedule 2, item 14 of the GST Act applies.  |
| mini toasts  | GST-free   | Schedule 1, items 18, 27 and 32 of the GST Act do not apply. Dried bread products are not considered similar to savoury snacks, bread with a sweet filling or coating or biscuit goods.  |
| mint jelly/sauce   | GST-free   | Condiment. Paragraph 38-4(1)(e) of the GST Act applies.  |
| mirrin   | GST-free   | Condiment. Paragraph 38-4(1)(e) of the GST Act applies.  |
| miso paste   | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.   |
| miso soup  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. Soup is specifically excluded from Schedule 1, item 4 of the GST Act.   |
| mixed dried fruit with glace cherries  | taxable    | Combination of foods, one of which (the glace cherries) is taxable. Paragraph 38-3(1)(c) of the GST Act applies (refer to ATO ID 2003/857).  |
| mixed herbs (culinary use)   | GST-free   | Seasoning. Paragraph 38-4(1)(e) of the GST Act applies.  |

| Item  | GST Status | Notes  |
|---|------------|--|
| mixed nuts (raw)  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| mixed nuts (salted, spiced, smoked or roasted)  | taxable    | Schedule 1, item 16 of the GST Act applies.  |
| molasses  | GST-free   | Condiment. Paragraph 38-4(1)(e) of the GST Act applies.  |
| molluscs (immature and not being sold as food for human consumption)  | taxable    | Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply.  |
| molluscs (of a size and quality to be sold as food for human consumption)   | GST-free   | Mollusc. Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. The exclusion at paragraph 38-4(1)(g) of the GST Act does not apply. |
| mornay that: directly competes with takeaways and restaurants, needs refrigeration or freezing for its storage and is marketed as a prepared meal | taxable    | Schedule 1, item 4 of the GST Act applies.   |
| mountain bread (filled)   | taxable    | Schedule 1, item 2 of the GST Act applies.   |
| mountain bread (unfilled)   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| mousse and instant desserts   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| muesli bars and similar foods   | taxable    | Schedule 1, item 11 of the GST Act applies.  |
| muesli breakfast cereal   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| muffin mixes  | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.   |
| muffins (bread type)  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| muffins (cake type, supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)                                  | taxable    | Schedule 1, item 20 and clause 2 of the GST Act apply.   |
| mung beans - farm dressed   | taxable    | GSTB 2001/1 Pulses supplied as food for human consumption.   |
| mung beans - machine dressed and supplied as food   | GST-free   | GSTB 2001/1 Pulses supplied as food for human consumption.   |
| mung beans - machine dressed and supplied as stock feed   | taxable    | GSTB 2001/1 Pulses supplied as food for human consumption.   |
| mushroom boreka (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)                                     | taxable    | Schedule 1, item 22 (food similar to a pie or pastie) and clause 2 of the GST Act apply.   |
| mushrooms (dried, fresh, frozen, marinated, stuffed, tinned)  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| mustard   | GST-free   | Condiment. Paragraph 38-4(1)(e) of the GST Act applies.  |

## N

| Item  | GST Status | Notes   |
|---|------------|---|
| naan bread (filled)   | taxable    | Schedule 1, item 2 of the GST Act applies.  |
| naan bread (unfilled)   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| nacho topping   | GST-free   | Condiment. Paragraph 38-4(1)(e) of the GST Act applies.   |
| nachos dinner kit   | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.  |
| nasi goreng mix   | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.  |
| naturally carbonated mineral water  | GST-free   | Schedule 2, item 14 of the GST Act applies to naturally carbonated mineral water (refer to ATO ID 2001/451).  |
| neufchatel cheese   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| nibble mix (containing salted, spiced, smoked, roasted nuts or crackers)                                | taxable    | Schedule 1, item 16 of the GST Act applies.   |
| non-alcoholic carbonated beverages consisting of 100% pure fruit/vegetable juice                        | GST-free   | Schedule 2, item 11 of the GST Act applies.   |
| non-alcoholic carbonated beverages consisting of less than 100% pure fruit/vegetable juice              | taxable    | Not a beverage of a kind specified in Schedule 2 of the GST Act.  |
| non-alcoholic non-carbonated beverages consisting of at least 90% by volume of fruit or vegetable juice | GST-free   | Schedule 2, item 12 of the GST Act applies.   |
| non-carbonated natural water without any additives  | GST-free   | Schedule 2, item 14 of the GST Act applies.   |
| noni fruit capsules   | taxable    | Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply to a product differentiated as a non-food product. Noni fruit capsules are considered to have the character of a medicinal or therapeutic product.               |
| noni juice - at least 90% by volume of juice (non-alcoholic and non-carbonated)                         | GST-free   | Schedule 2, item 12 of the GST Act applies (refer to ATO ID 2002/231).  |
| noni juice (supplied for medicinal or therapeutic purposes)   | taxable    | Not a beverage for human consumption. Paragraph 38-4(1)(c) of the GST Act does not apply. A product marketed with a recommended dosage and/or information on its medicinal benefits is considered to have the character of a medicinal preparation. |
| nonpareils  | taxable    | Schedule 1, item 14 of the GST Act applies.   |
| noodle & sauce side dish - dry/packet   | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.  |
| noodle flour  | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.  |

| Item   | GST Status | Notes   |
|--|------------|---|
| noodle kit (dry, unassembled)  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| noodle sauce   | GST-free   | Condiment. Paragraph 38-4(1)(e) of the GST Act applies.   |
| noodles (fresh, frozen, dried, but not hot or ready-to-eat)  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| noodles with sauce meal that: directly competes with takeaways and restaurants, needs refrigeration or freezing for its storage and is marketed as a prepared meal | taxable    | Schedule 1, item 4 of the GST Act applies.  |
| nori rolls   | taxable    | Schedule 1, item 4 of the GST Act applies.  |
| nori seasoning   | GST-free   | Seasoning. Paragraph 38-4(1)(e) of the GST Act applies.   |
| nori wrappers  | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.  |
| nougat/nougat bars   | taxable    | Schedule 1, item 8 of the GST Act applies.  |
| nut bars   | taxable    | Schedule 1, item 11 of the GST Act applies (food of a kind similar to muesli bars or health food bars).   |
| nut meat (vegetarian substitute) (not hot)   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| nut praline (confection made from nuts and sugar syrup)  | taxable    | Schedule 1, item 8 of the GST Act applies.  |
| nutritional supplements  | taxable    | Not food for human consumption. It is considered that the essential character of nutritional supplements is not that of food, but that of a supplement. |
| nuts (raw, shelled or unshelled)   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| nuts (salted, spiced, smoked, roasted, seasoned or otherwise flavoured)  | taxable    | Schedule 1, item 16 of the GST Act applies.   |

## O

| Item                       | GST Status | Notes   |
|----------------------------|------------|---|
| oat based breakfast cereal | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| oat flakes                 | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| oat milk                   | GST-free   | Beverage for human consumption that is of a kind specified at Schedule 2, item 1(a) of the GST Act. 'Milk' includes those derived from animal and plant sources. Amended with effect from 18/06/2010. |
| oatcakes                   | taxable    | Schedule 1, item 32 of the GST Act applies. Food of a kind similar to biscuits or cookies.  |
| octopus (not hot)          | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |

| Item  | GST Status | Notes  |
|---|------------|--|
| offal, not supplied for human consumption (for example: pet food)   | taxable    | Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply.  |
| offal, supplied for human consumption   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| oil cooking spray   | GST-free   | Fat/oil marketed for culinary purposes. Paragraph 38-4(1)(f) of the GST Act applies.   |
| oil marketed for culinary purposes  | GST-free   | Fat/oil marketed for culinary purposes. Paragraph 38-4(1)(f) of the GST Act applies.   |
| oil marketed for non-culinary purposes  | taxable    | Paragraph 38-4(1)(f) of the GST Act does not apply to an oil differentiated for a non-food use. Examples include massage oil and aromatherapy oil.   |
| olive oil marketed for culinary purposes  | GST-free   | Fat/oil marketed for culinary purposes. Paragraph 38-4(1)(f) of the GST Act applies.   |
| olive oil spread  | GST-free   | Fat/oil marketed for culinary purposes. Paragraph 38-4(1)(f) of the GST Act applies.   |
| olives (black, green, kalamata, marinated, pitted, stuffed)   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| orange essence  | GST-free   | Flavouring. Paragraph 38-4(1)(e) of the GST Act applies.   |
| oriental bun - plain  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. Schedule 1, item 27 of the GST Act does not apply to a plain oriental bun (refer to ATO ID 2004/695). |
| oriental bun - with sweet filling (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)   | taxable    | Schedule 1, item 27 and clause 2 of the GST Act apply to an oriental bun with a sweet filling (refer to ATO ID 2004/709).  |
| oriental pancake with sweet filling (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption) | taxable    | Schedule 1, item 20 and clause 2 of the GST Act apply (refer to ATO ID 2004/536).  |
| oyster/oyster flavoured sauce   | GST-free   | Condiment. Paragraph 38-4(1)(e) of the GST Act applies.  |
| oysters (immature and not being sold as food for human consumption)   | taxable    | Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply.  |
| oysters, of a size and quality to be sold as food for human consumption (live, fresh, frozen, tinned, dried, but not hot)         | GST-free   | Mollusc. Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. The exclusion at paragraph 38-4(1)(g) of the GST Act does not apply.                         |

**P**

| Item   | GST Status | Notes  |
|--|------------|--|
| pancake mix  | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies. |
| pancakes (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption) | taxable    | Schedule 1, item 20 and clause 2 of the GST Act apply.             |

| Item  | GST Status | Notes  |
|---|------------|--|
| panettone (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)   | taxable    | Schedule 1, item 20 and clause 2 of the GST Act apply.   |
| panjack mix   | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.   |
| panjacks (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)  | taxable    | Schedule 1, item 20 and clause 2 of the GST Act apply.   |
| pappadums (cooked)  | taxable    | Schedule 1, item 18 of the GST Act applies.  |
| pappadums (uncooked)  | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.   |
| parathas (plain, onion, savoury filled flat bread)  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. Schedule 1, item 27 of the GST Act does not apply.  |
| parisian essence  | GST-free   | Flavouring. Paragraph 38-4(1)(e) of the GST Act applies.   |
| partially cleaned sheep and cattle intestines   | taxable    | Not ingredients for food for human consumption. Paragraph 38-4(1)(b) of the GST Act does not apply because partially cleaned sheep and cattle intestines require further processing before they can be used as ingredients for food. |
| pasta & sauce side dish - dry/packet  | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.   |
| pasta (fresh, frozen, dried, but not hot or ready-to-eat)   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| pasta bake sauce  | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.   |
| pasta flour   | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.   |
| pasta meal that: directly competes with takeaways and restaurants, needs refrigeration or freezing for its storage and is marketed as a prepared meal | taxable    | Schedule 1, item 4 of the GST Act applies.   |
| pasta sauce (fresh, frozen, dry packet mix)   | GST-free   | Condiment. Paragraph 38-4(1)(e) of the GST Act applies.  |
| pasties (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)   | taxable    | Schedule 1, item 22 and clause 2 of the GST Act apply.   |
| pastizzi (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)  | taxable    | Schedule 1, item 25 and clause 2 of the GST Act apply  |
| pastries (e.g. Danish, supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)                                   | taxable    | Schedule 1, item 23 and clause 2 of the GST Act apply.   |
| pastry (fresh, frozen, dried)   | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.   |
| pastry cases  | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.   |



| Item   | GST Status | Notes   |
|--|------------|---|
| pastry flour   | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.  |
| pastry mix   | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.  |
| pastry triangles/parcels (filled and baked, supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption) | taxable    | Schedule 1, item 25 and clause 2 of the GST Act apply. Food of a kind similar to pastizzi.                          |
| pâté   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.                            |
| pavlova (filled)   | taxable    | Schedule 1, item 21 of the GST Act applies.   |
| pavlova (unfilled)   | taxable    | Schedule 1, item 21 of the GST Act applies.   |
| pavlova mix (dry ingredients)  | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.  |
| pavlova mix (dry ingredients)  | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.  |
| peanut butter  | GST-free   | Condiment. Paragraph 38-4(1)(e) of the GST Act applies.   |
| peanut sauce   | GST-free   | Condiment. Paragraph 38-4(1)(e) of the GST Act applies.   |
| peanuts (blanched, raw)  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.                            |
| peanuts (salted, spiced, smoked, roasted, seasoned or otherwise flavoured)   | taxable    | Schedule 1, item 16 of the GST Act applies.   |
| pearl oyster meat  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act (refer to ATO ID 2001/793). |
| peas (dried) - farm dressed  | taxable    | GSTB 2001/1 Pulses supplied as food for human consumption.  |
| peas (dried) - machine dressed and supplied as food  | GST-free   | GSTB 2001/1 Pulses supplied as food for human consumption.  |
| peas (dried) - machine dressed and supplied as stock feed  | taxable    | GSTB 2001/1 Pulses supplied as food for human consumption.  |
| pease pudding (tinned cooked vegetables)   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.                            |
| peking chicken wrap kit  | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.  |
| pepitas  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.                            |
| pepper   | GST-free   | Spice. Paragraph 38-4(1)(e) of the GST Act applies.   |
| pepper sauce   | GST-free   | Condiment. Paragraph 38-4(1)(e) of the GST Act applies.   |
| peppermint essence   | GST-free   | Flavouring. Paragraph 38-4(1)(e) of the GST Act applies.  |
| pepperoni  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.                            |

| Item   | GST Status | Notes  |
|--|------------|--|
| performance bars   | taxable    | Schedule 1, item 11 of the GST Act applies (food of a kind similar to muesli bars or health food bars).  |
| permeate   | taxable    | Not a beverage or an ingredient for a beverage specified in Schedule 2 of the GST Act. Schedule 2, item 3 of the GST Act does not apply because permeate consists of lactose and milk proteins, minerals and water. Lactose is only produced after a drying process has removed the milk proteins, minerals and water (refer ATO ID 2002/696). |
| perry  | taxable    | Not a beverage of a kind specified in Schedule 2 of the GST Act.   |
| pesto  | GST-free   | Condiment. Paragraph 38-4(1)(e) of the GST Act applies.  |
| pet food   | taxable    | Not food for human consumption. Paragraph 38-4(1)(a) does not apply.   |
| pharmaceutical white oil   | taxable    | Not an oil marketed for culinary purposes. Paragraph 38-4(1)(f) of the GST Act does not apply (refer to ATO ID 2004/463).  |
| 'pick and mix' cheese variety packs  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| pickled onions   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| pickled vegetables   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| pickles  | GST-free   | Condiment. Paragraph 38-4(1)(e) of the GST Act applies.  |
| pies (meat, vegetable or fruit, supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption) | taxable    | Schedule 1, item 22 and clause 2 of the GST Act apply.   |
| pigs, live   | taxable    | Fact sheet 'GST on livestock and game sales'.  |
| pikelet mix  | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.   |
| pikelets (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)                       | taxable    | Schedule 1, item 20 and clause 2 of the GST Act apply.   |
| pine nuts (raw)  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| pine nuts (salted, spiced, smoked, roasted, seasoned or otherwise flavoured)   | taxable    | Schedule 1, item 16 of the GST Act applies.  |
| pita bread (filled)  | taxable    | Schedule 1, item 2 of the GST Act applies.   |
| pita bread (unfilled)  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| pita chips/crisps (dried/baked)  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. Schedule 1, items 18, 27 and 32 of the GST Act do not apply. Dried bread products are not considered similar to savoury snacks, bread with a sweet filling or coating or biscuit goods.   |

| Item  | GST Status | Notes   |
|---|------------|---|
| pita chips/crisps (fried and/or seasoned)   | taxable    | Schedule 1, item 18 of the GST Act applies.   |
| pita wraps (filled)   | taxable    | Schedule 1, item 2 of the GST Act applies.  |
| pita wraps (unfilled)   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| pizza base mix  | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.  |
| pizza bases   | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.  |
| pizza flour   | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.  |
| pizza roll (that can be cut and filled, is made from bread dough or topped with less than 30% pizza toppings)     | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. Schedule 1, item 3 of the GST Act does not apply where the rolls are capable of being cut and filled, have a traditional bread dough base or have a topping of less than 30% compared with the depth of the whole product (refer ATO ID 2008/132 effective from 3/10/2008) |
| pizza roll (that cannot be cut and filled, is made from pizza dough and topped with more than 30% pizza toppings) | taxable    | Schedule 1, item 3 of the GST Act applies. Similar to a pizza, pizza sub or pizza pocket (refer ATO ID 2008/132 effective from 3/10/2008).  |
| pizzas, pizza subs, pizza pockets and similar food (perishable, shelf stable, frozen)                             | taxable    | Schedule 1, item 3 of the GST Act applies.  |
| platters of cheese, cold cuts, fruit, vegetables and other arrangements of food                                   | taxable    | Schedule 1, item 5 of the GST Act applies.  |
| plum pudding (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)        | taxable    | Schedule 1, item 20 and clause 2 of the GST Act apply.  |
| plum sauce  | GST-free   | Condiment. Paragraph 38-4(1)(e) of the GST Act applies.   |
| poffertjes (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)          | taxable    | Schedule 1, item 20 and clause 2 of the GST Act apply.  |
| poffertjes mix  | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.  |
| polenta   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| polony  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| popcorn (popped)  | taxable    | Schedule 1, item 9 of the GST Act applies.  |
| popping corn (unpopped corn kernels)  | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.  |
| poppy seed rolls (filled)   | taxable    | Schedule 1, item 2 of the GST Act applies.  |
| poppy seed rolls (unfilled)   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| poppy seeds   | GST-free   | Garnish. Paragraph 38-4(1)(e) of the GST Act applies.   |
| popsicles   | taxable    | Schedule 1, item 30 of the GST Act applies.   |

| Item  | GST Status | Notes  |
|---|------------|--|
| pork (joints, chops, racks, diced, sliced, minced/ground), supplied for human consumption - raw, fresh or frozen                            | GST-free   | Not food of a kind specified in Schedule 1 of the GST Act.   |
| pork crackling/crisps/chips   | taxable    | Schedule 1, item 15 of the GST Act applies.  |
| pork, not supplied for human consumption (for example: pet food)  | taxable    | Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply.  |
| potato balls  | GST-free   | Not food of a kind specified in Schedule 1 of the GST Act.   |
| potato boreka (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)                                 | taxable    | Schedule 1, item 22 and clause 2 of the GST Act apply because a potato boreka is similar to a pie or pastie (refer to ATO ID 2002/119 ). |
| potato bread and rolls (filled)   | taxable    | Schedule 1, item 2 of the GST Act applies.   |
| potato bread and rolls (unfilled)   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| potato chips/crisps/sticks/straws   | taxable    | Schedule 1, item 15 of the GST Act applies.  |
| potato dumplings  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| potato preparations (dehydrated)  | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.   |
| potato starch   | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.   |
| potted herbs  | taxable    | Live plant. Exclusion from the meaning of food at paragraph 38-4(1)(i) of the GST Act applies.   |
| poultry (whole, pieces, boneless breast, leg or thigh, diced, sliced, minced/ground), supplied for human consumption - raw, fresh or frozen | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| poultry, live   | taxable    | Live animal. Exclusion from the meaning of food at paragraph 38-4(1)(g) of the GST Act applies.  |
| poultry, not supplied for human consumption (for example: pet food)   | taxable    | Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply.  |
| powdered cocoa, marketed for the purpose of flavouring for milk   | GST-free   | Schedule 2, item 9 of the GST Act applies.   |
| powdered drinking chocolate (and similar) mixes, marketed for the purpose of flavouring for milk  | GST-free   | Schedule 2, item 9 of the GST Act applies.   |
| powdered fruit  | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.   |
| powdered fruit drink  | taxable    | Not an ingredient for a beverage of a kind specified in Schedule 2 of the GST Act.   |
| powdered malt or malt extract drink mixes, marketed for the purpose of flavouring for milk  | GST-free   | Schedule 2, item 9 of the GST Act applies.   |
| praline (filling for chocolates)  | taxable    | Schedule 1, item 8 of the GST Act applies.   |
| prawn chips   | taxable    | Schedule 1, item 15 of the GST Act applies.  |
| prawn crackers/chips (ready to eat)   | taxable    | Schedule 1, item 18 of the GST Act applies.  |

| Item   | GST Status | Notes  |
|--|------------|--|
| prawn crackers/chips (that need to be cooked before eating)  | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.   |
| prawn larvae   | taxable    | Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply to a product differentiated as a non-food product (refer to ATO ID 2001/561).   |
| prawn tubes (that need to be cooked before eating)   | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.   |
| prawns - crumbed (not hot)   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| prawns kebabs, raw   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| prawns, cooked cold (coated or uncoated), live, fresh, frozen, raw   | GST-free   | Crustacean. Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. The exclusion at paragraph 38-4(1)(g) of the GST Act does not apply.  |
| prawns, crumbed or battered (hot)  | taxable    | Dine-in or takeaway. Exclusion at paragraph 38-3(1)(a) or paragraph 38-3(1)(b) of the GST Act applies.   |
| preparations for drinking purposes that are marketed principally as tea, coffee or malted beverage preparations (not in ready-to-drink form)             | GST-free   | Schedule 2, item 7 of the GST Act applies.   |
| prepared meal that: directly competes with takeaways and restaurants, needs refrigeration or freezing for its storage and is marketed as a prepared meal | taxable    | Schedule 1, item 4 of the GST Act applies. Examples include: curry and rice, mornays, seafood in sauce with pasta and/or vegetables, fresh or frozen prepared lasagne, sushi, cooked pasta dishes complete with sauce, frozen TV dinners, fresh or frozen complete meals that include meat and vegetables and low fat dietary meals. These types of meals are usually packaged in a container from which they can be eaten.  |
| prepared product that does not need refrigeration or freezing for its storage  | GST-free   | Exclusion at Item 4, Schedule 1 does not apply. Examples include: canned baby food, baked beans, spaghetti and Irish stews, dry packed meal kits and noodle side dishes.   |
| prepared product that requires assembling before consumption   | GST-free   | Exclusion at Item 4, Schedule 1 does not apply. Examples include: a curry or casserole with rice in individual packages that are heated separately and combined before consumption, meat or seafood in sauce with a serving suggestion to add rice/pasta and/or vegetables before consumption, products that require the consumer to cook and add meat to complete them. These types of meals are not packaged in a container from which they can be eaten and components need to be assembled on a plate prior to consumption or the product needs to be combined with other ingredients prepared by the consumer prior to consumption. |

| Item   | GST Status | Notes   |
|--|------------|---|
| preservative - food additive which, at time of importation would, if it had been a supply; have a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral); and be supplied for use solely or predominantly in the composition of food; and be essential to the composition of that food. | GST-free   | Exempt food additive (import). Section 13-10 and paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(b) of the GST Regulations apply. Examples include dietary mineral compounds such as: calcium benzoate (E213), potassium bisulphite (E228) and sodium sorbate (E201).                        |
| preservative - food additive which, at time of supply: has a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral); and is supplied for use solely or predominantly in the composition of food; and is essential to the composition of that food.                                      | GST-free   | Exempt food additive (food manufacture). Paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(b) of the GST Regulations apply. Examples include dietary mineral compounds such as: calcium benzoate (E213), potassium bisulphite (E228) and sodium sorbate (E201).                                |
| preservative marketed as an ingredient for confectionery   | taxable    | Schedule 1, item 8 of the GST Act applies.  |
| preservative which, at time of supply or importation has no measurable nutritional value.  | taxable    | Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply.  |
| preservative which, at time of supply or importation is not a food additive considered essential to the composition of food for human consumption.   | taxable    | Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply. For example: preservative intended for use in the manufacture of pet food, alcoholic beverages, nutritional supplements, pharmaceuticals or other non-food application |
| preservative which, at time of supply or importation is not intended for use in the composition of food for human consumption.   | taxable    | Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply. For example: preservative intended for use in the manufacture of pet food, alcoholic beverages, nutritional supplements, pharmaceuticals or other non-food application |
| preserved ginger   | taxable    | Schedule 1, item 13 of the GST Act applies.   |
| pretzel knots/sticks   | taxable    | Schedule 1, item 32 of the GST Act applies.   |
| probiotic drink  | taxable    | Not a beverage of a kind specified in Schedule 2 of the GST Act.  |
| processed cheese   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| processed cow's milk (liquid, powdered, concentrated or condensed)   | GST-free   | Schedule 2, item 1(a) of the GST Act applies.   |
| processed grains, cereals and sugar cane not for human consumption   | taxable    | Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply.   |
| profiteroles (filled, supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)   | taxable    | Schedule 1, item 23 and clause 2 of the GST Act apply.  |
| profiteroles (unfilled, supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)   | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.  |

| Item  | GST Status | Notes  |
|---|------------|--|
| propellant gas to expel food from a container       | taxable    | Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply because the gasses approved for use as food additives have no nutritional value. |
| prosciutto  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| protein shake mix                                   | taxable    | Not an ingredient for a beverage of a kind specified in Schedule 2 of the GST Act.   |
| protein shake, ready to drink                       | taxable    | Not a beverage of a kind specified in Schedule 2 of the GST Act.   |
| protein/high protein bars                           | taxable    | Schedule 1, item 11 applies because protein bars are considered to be food of a kind similar to muesli bars or health food bars (refer to ATO ID 2002/1046).   |
| psyllium husks                                      | taxable    | Paragraph 38-4(1)(a) does not apply to a product differentiated as a non-food product. Psyllium husks are considered to have the character of a supplement or laxative   |
| pudding mix (powdered)                              | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.   |
| puffed corn   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| puffed rice breakfast cereal                        | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| puffed wheat breakfast cereal                       | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| pulses - farm dressed                               | taxable    | GSTB 2001/1 Pulses supplied as food for human consumption.   |
| pulses - machine dressed and supplied as food       | GST-free   | GSTB 2001/1 Pulses supplied as food for human consumption.   |
| pulses - machine dressed and supplied as stock feed | taxable    | GSTB 2001/1 Pulses supplied as food for human consumption.   |
| pumpnickel bread                                    | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| pumpkin bread and rolls (filled)                    | taxable    | Schedule 1, item 2 of the GST Act applies.   |
| pumpkin bread and rolls (unfilled)                  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| pumpkin seeds (raw)                                 | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |

## Q

| Item  | GST Status | Notes  |
|-------|------------|--|
| quail | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. |

|   |          |  |
|---|----------|--|
| quesadilla dinner kit                     | GST-free | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies. |
| quiche (perishable, shelf stable, frozen) | taxable  | Schedule 1, item 1 of the GST Act applies.                         |

## R

| Item  | GST Status | Notes   |
|---|------------|---|
| rabbit (whole, bone-in and boneless pieces, diced, sliced, minced/ground), supplied for human consumption - raw, fresh or frozen  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| rabbit, not supplied for human consumption (for example: pet food)  | taxable    | Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply to a product differentiated as a non-food product.   |
| raising agent - food additive which, at time of importation would, if it had been a supply; have a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral); and be supplied for use solely or predominantly in the composition of food; and be essential to the composition of that food. | GST-free   | Exempt food additive (import). Section 13-10 and paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(b) of the GST Regulations apply. Examples include dietary mineral compounds such as sodium bicarbonate (E500) and potassium carbonate (E501).                           |
| raising agent - food additive which, at time of supply: has a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral); and is supplied for use solely or predominantly in the composition of food; and is essential to the composition of that food.                                      | GST-free   | Exempt food additive (food manufacture). Paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(b) of the GST Regulations apply. Examples include dietary mineral compounds such as sodium bicarbonate (E500) and potassium carbonate (E501).                                   |
| raising agent marketed as an ingredient for confectionery   | taxable    | Schedule 1, item 8 of the GST Act applies.  |
| raising agent packaged and marketed for retail sale   | GST-free   | Exempt food additive (retail sale). Paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(a) of the GST Regulations apply. For example: bicarb soda  |
| raising agent which, at time of supply or importation has no measurable nutritional value.  | taxable    | Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply. For example ammonium bicarbonate (E503).   |
| raising agent which, at time of supply or importation is not considered essential to the composition of food for human consumption.   | taxable    | Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply. For example: raising agent intended for use in the manufacture of pet food, nutritional supplements, pharmaceuticals or other non-food application |
| raising agent which, at time of supply or importation is not intended for use in the composition of food for human consumption.   | taxable    | Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply. For example: raising agent intended for use in the manufacture of pet food, nutritional supplements, pharmaceuticals or other non-food application |
| raw nut mix   | GST-free   | Schedule 1, item 16 of the GST Act applies.   |
| raw/unprocessed olives  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |



| Item  | GST Status | Notes  |
|---|------------|--|
| recipe base or mix - dry/liquid/paste (packaged and marketed for retail sale)   | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.   |
| red bean cake (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)                                       | taxable    | Schedule 1, item 20 and clause 2 of the GST Act apply.   |
| red bean ice-cream  | taxable    | Schedule 1, item 28 of the GST Act applies.  |
| red bean mousse   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| red bean paste  | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.   |
| red bean pie (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)  | taxable    | Schedule 1, item 22 and clause 2 of the GST Act apply.   |
| red date and rock sugar nutritional supplement  | taxable    | Not food for human consumption. It is considered that the essential character of red date and rock sugar nutritional supplement is not that of food, but that of a supplement. |
| reduced fat milk (liquid, powdered, concentrated or condensed)  | GST-free   | Schedule 2, item 1(a) of the GST Act applies.  |
| rehydration drink powder  | taxable    | Not an ingredient for a beverage of a kind specified in Schedule 2 of the GST Act.   |
| rehydration drinks, non-carbonated containing less than 90% by volume of fruits or vegetable juice  | taxable    | Not a beverage of a kind specified in Schedule 2.  |
| relish  | GST-free   | Condiment. Paragraph 38-4(1)(e) of the GST Act applies.  |
| restaurant dishes/meals   | taxable    | Dine-in. Exclusion at paragraph 38-3(1)(a) of the GST Act applies.   |
| rice (arborio, basmati, short, medium or long grain, white, brown, sticky, wild) - cooked or uncooked, fresh, frozen or shelf stable, but not hot | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| rice cakes  | GST-free   | Schedule 1, item 32 of the GST Act does not apply. Rice cakes that are made principally from compressed cereal are considered to be different from biscuits.                   |
| rice crackers/biscuits  | taxable    | Schedule 1, item 32 of the GST Act applies.  |
| rice crackers/chips (ready to eat)  | taxable    | Schedule 1, item 18 of the GST Act applies.  |
| rice crackers/chips (that need to be cooked before eating)  | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.   |
| rice flavouring mixes   | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.   |
| rice flour/glutinous rice flour   | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.   |
| rice milk (unflavoured)   | GST-free   | Schedule 2, item 4 of the GST Act applies.   |

| Item   | GST Status | Notes  |
|--|------------|--|
| rice milk powder   | GST-free   | Ingredient for a beverage for human consumption that is of a kind specified at Schedule 2, item 1(a) of the GST Act. 'Milk' includes those derived from animal and plant sources. Amended with effect from 18/06/2010. |
| rice paper   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| rice pilaf (takeaway)  | taxable    | Takeaway. Exclusion at paragraph 38-3(1)(b) of the GST Act applies.  |
| rice pilaf meal that: directly competes with takeaways and restaurants, needs refrigeration or freezing for its storage and is marketed as a prepared meal | taxable    | Schedule 1, item 4 of the GST Act applies.   |
| rice pudding (baked, supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)  | taxable    | Schedule 1, item 20 and clause 2 of the GST Act apply.   |
| rice pudding (rice boiled in milk or cream)  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. Schedule 1, item 20 of the GST Act does not apply to a rice pudding that is boiled not baked.                                 |
| rice stick (noodle)  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| rice syrup   | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies. Added with effect from 31 August 2011.  |
| rice vermicelli  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| rice, hot  | taxable    | Dine-in or takeaway. Exclusion at paragraph 38-3(1)(a) or paragraph 38-3(1)(b) of the GST Act applies.   |
| rice-based ice-cream   | taxable    | Schedule 1, item 28 of the GST Act applies.  |
| ricotta cheese   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| risotto meal that: directly competes with takeaways and restaurants, needs refrigeration or freezing for its storage and is marketed as a prepared meal    | taxable    | Schedule 1, item 4 of the GST Act applies.   |
| roasted cereal beverage powder or granules   | GST-free   | Schedule 2, item 8 of the GST Act applies.   |
| roasted nuts   | taxable    | Schedule 1, item 16 of the GST Act applies.  |
| rock salt  | GST-free   | Seasoning. Paragraph 38-4(1)(e) of the GST Act applies.  |
| roe and products consisting principally of roe   | taxable    | Schedule 1, items 17 and 18 of the GST Act Apply.  |
| rolled oats  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| rollmops   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| rosemary skewers   | GST-free   | Flavouring. Paragraph 38-4(1)(e) of the GST Act applies (refer to ATO ID 2004/373).  |

| Item   | GST Status | Notes  |
|--|------------|--|
| rosewater essence  | GST-free   | Flavouring. Paragraph 38-4(1)(e) of the GST Act applies.   |
| roti wraps (filled)  | taxable    | Schedule 1, item 2 of the GST Act applies.   |
| roti wraps (unfilled)  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| roulade (without pastry)   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| rugelach (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption) | taxable    | Schedule 1, item 23 and clause 2 of the GST Act apply. A rugelach is a sweet crescent shaped pastry product with cocoa and dates spread between layers of pastry similar to a tart or pastry.  |
| rum essence  | GST-free   | Flavouring. Paragraph 38-4(1)(e) of the GST Act applies.   |
| rusks for infants 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. |

## S

| Item  | GST Status | Notes  |
|---|------------|--|
| sago  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. |
| salad (e.g. green, rice, pasta, coleslaw) not marketed as a prepared meal                                   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. |
| salad cream   | GST-free   | Condiment. Paragraph 38-4(1)(e) of the GST Act applies.                                  |
| salad dressings   | GST-free   | Condiment. Paragraph 38-4(1)(e) of the GST Act applies.                                  |
| salad products supplied in a jar - refrigeration or freezing not required for storage                       | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. |
| salami  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. |
| salmon (whole or fillets), supplied for human consumption - raw, fresh, frozen, smoked, tinned, but not hot | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. |
| salmon mousse   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. |
| salmon spread   | GST-free   | Condiment. Paragraph 38-4(1)(e) of the GST Act applies.                                  |
| salsa   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. |
| salt for human consumption (table, rock, iodised, sea)  | GST-free   | Seasoning. Paragraph 38-4(1)(e) of the GST Act applies.                                  |

| Item  | GST Status | Notes  |
|---|------------|--|
| sambal oelek  | GST-free   | Condiment. Paragraph 38-4(1)(e) of the GST Act applies.  |
| samosas - hot   | taxable    | Dine-in or takeaway. Exclusion at paragraph 38-3(1)(a) or paragraph 38-3(1)(b) of the GST Act applies.   |
| samosas - refrigerated or frozen, but not hot   | GST-free   | Schedule 1, items 22, 23 and 25 do not apply because samosas are fried (not baked) savoury products that are not considered similar to pies, pasties, sausage rolls, tarts, pastries, pastizzi, calzoni or brioche (refer ATO ID 2001/173) |
| sandwich spreads  | GST-free   | Condiment. Paragraph 38-4(1)(e) of the GST Act applies.  |
| sandwiches (using any type of bread or roll)  | taxable    | Schedule 1, item 2 of the GST Act applies.   |
| sardines  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| sarsaparilla drink  | taxable    | Not a beverage of a kind specified in Schedule 2 of the GST Act.   |
| satay sauce   | GST-free   | Condiment. Paragraph 38-4(1)(e) of the GST Act applies.  |
| satay sauce mix   | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.   |
| satay wrap kit  | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.   |
| sauce mixes   | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.   |
| saucers such as tomato, barbeque, tartare, apple, marinating, white   | GST-free   | Condiment. Paragraph 38-4(1)(e) of the GST Act applies.  |
| sauerkraut - not hot  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| sausage casings (natural)   | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.   |
| sausage mince   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| sausage rolls (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)   | taxable    | Schedule 1, item 22 and clause 2 of the GST Act apply.   |
| sausages  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| savaloy   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| savoirdi (lady finger cookie)   | taxable    | Schedule 1, item 32 of the GST Act applies.  |
| savoury 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 | taxable    | Schedule 1, item 18 of the GST Act applies.  |

| Item  | GST Status | Notes   |
|---|------------|---|
| savoury 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 | taxable    | Schedule 1, item 18 of the GST Act applies.   |
| savoury steamed buns  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. Schedule 1, item 27 of the GST Act does not apply.   |
| savoury topped bread and rolls (filled)   | taxable    | Schedule 1, item 2 of the GST Act applies.  |
| savoury topped bread and rolls (unfilled)   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| scone mix   | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.  |
| scones (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)  | taxable    | Schedule 1, item 26 and clause 2 of the GST Act apply.  |
| scrolls (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)   | taxable    | Schedule 1, item 26 and clause 2 of the GST Act apply.  |
| sea cake and sea shanties (frozen)  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| seafood (whole, fillets, pieces or portions), supplied for human consumption - raw, fresh, frozen, smoked, tinned, but not hot  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| seafood mix - raw, fresh, frozen, smoked, tinned, but not hot   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| seafood platter   | taxable    | Schedule 1, item 5 of the GST Act applies.  |
| seafood prepared meal that: directly competes with takeaways and restaurants, needs refrigeration or freezing for its storage and is marketed as a prepared meal                      | taxable    | Schedule 1, item 4 of the GST Act applies. Examples include: curry and rice, mornays, seafood in sauce with pasta and/or vegetables, fresh or frozen prepared lasagne, sushi, cooked pasta dishes complete with sauce, frozen TV dinners, fresh or frozen complete meals that include meat and vegetables and low fat dietary meals. These types of meals are usually packaged in a container from which they can be eaten. |
| seafood sauce   | GST-free   | Condiment. Paragraph 38-4(1)(e) of the GST Act applies.   |
| seafood sticks - cooked hot takeaway  | taxable    | Takeaway. Exclusion at paragraph 38-3(1)(b) of the GST Act applies.   |
| seasoning mix, paste, powder or sprinkle  | GST-free   | Seasoning. Paragraph 38-4(1)(e) of the GST Act applies.   |
| seaweed - seasoned or roasted and not sold as a crispy or crunchy snack   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| seaweed sheets  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| seaweed snacks (crunchy or crispy and packaged ready to eat)  | taxable    | Food for human consumption that is of a kind specified in item 18 of Schedule 1 of the GST Act. The food is similar to chips covered by item 15 of Schedule 1 of the GST Act.   |

| Item   | GST Status | Notes   |
|--|------------|---|
| seed potatoes  | taxable    | Not food for human consumption. Paragraph 38-4(1)(a) does not apply to a product differentiated as a non-food product (refer to ATO ID 2001/271). |
| seedlings  | taxable    | Live plant. Exclusion from the meaning of food at paragraph 38-4(1)(i) of the GST Act applies.  |
| seeds (raw)  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| seeds (salted, spiced, smoked, roasted, seasoned or otherwise flavoured)   | taxable    | Schedule 1, item 16 of the GST Act applies.   |
| self-saucing pudding (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption) | taxable    | Schedule 1, item 20 and clause 2 of the GST Act apply.  |
| semolina   | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.  |
| sesame rings/sticks  | taxable    | Schedule 2, item 32 of the GST Act applies. Sesame rings/sticks are similar to pretzels.  |
| sesame seed bar  | taxable    | Schedule 1, item 8 of the GST Act applies.  |
| sesame seed rolls  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| sesame seeds   | GST-free   | Garnish. Paragraph 38-4(1)(e) of the GST Act applies.   |
| sfogliatine (venetian puff pastry cookie)  | taxable    | Schedule 1, item 32 of the GST Act applies.   |
| sheep, live  | taxable    | Fact sheet 'GST on livestock and game sales'.   |
| sheep's milk, processed (liquid, powdered, concentrated or condensed)  | GST-free   | Schedule 2, item 1(a) of the GST Act applies.   |
| shepherd's pie (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)       | taxable    | Schedule 1, item 22 and clause 2 of the GST Act apply.  |
| sherbet (fizzy powder sweet)   | taxable    | Schedule 1, item 8 of the GST Act applies.  |
| sherbet (frozen dessert)   | taxable    | Schedule 1, item 29 of the GST Act applies.   |
| sherbet powder to make an effervescent drink   | taxable    | Not an ingredient for a beverage of a kind specified in Schedule 2 of the GST Act.  |
| shortbread   | taxable    | Schedule 1, item 32 of the GST Act applies.   |
| shortbread mix   | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.  |
| shredded chicken (tinned)  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| shrimp crackers/chips (ready to eat)   | taxable    | Schedule 1, item 18 of the GST Act applies.   |
| shrimp crackers/chips (that need to be cooked before eating)   | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.  |
| shrimp meat chip   | taxable    | Schedule 1, item 18 of the GST Act applies.   |
| shrimp sauce   | GST-free   | Condiment. Paragraph 38-4(1)(e) of the GST Act applies.   |

| Item  | GST Status | Notes   |
|---|------------|---|
| shrimps, cooked cold (coated or uncoated), live, fresh, frozen, raw   | GST-free   | Crustacean. Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. The exclusion at paragraph 38-4(1)(g) of the GST Act does not apply.   |
| shrimps, crumbed or battered (hot)  | taxable    | Dine-in or takeaway. Exclusion at paragraph 38-3(1)(a) or paragraph 38-3(1)(b) of the GST Act applies.  |
| simmer sauce  | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.  |
| sippets (croutons)  | GST-free   | Garnish. Paragraph 38-4(1)(e) of the GST Act applies.   |
| skim milk (liquid, powdered, concentrated or condensed)   | GST-free   | Schedule 2, item 1(a) of the GST Act applies.   |
| slices (bakery products, supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)                               | taxable    | Schedule 1, item 20 and clause 2 of the GST Act apply.  |
| slim/slimming bars  | taxable    | Schedule 1, item 11 of the GST Act applies (food of a kind similar to muesli bars or health food bars).   |
| small goods (such as cold meats, frankfurts, bacon and pate)  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| small goods platter   | taxable    | Schedule 1, item 5 of the GST Act applies.  |
| smoked fish products (such as salmon, kippers and eels) (not hot)   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| smoked mussels  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| smoked nuts   | taxable    | Schedule 1, item 16 of the GST Act applies.   |
| smoked oysters  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| 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.  |
| smoothie powder   | taxable    | An ingredient for a beverage and the ingredient is not of a kind specified in Schedule 2 of the GST Act.  |
| snack pack (containing taxable and GST-free foods, e.g. cheese and biscuits, dip and crackers)  | taxable    | Combination of foods, at least one of which is taxable. Paragraph 38-3(1)(c) of the GST Act applies. Snack packs are usually supplied in a single moulded plastic container with a peel off covering that reveals separate compartments for the cheese/dip and the biscuits/crackers. |
| snails or escargot (not hot)  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| soda water  | taxable    | Not a beverage of a kind specified in Schedule 2 of the GST Act.  |
| soft cheese   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |

| Item  | GST Status | Notes  |
|---|------------|--|
| soft drinks (carbonated beverages)                      | taxable    | Not a beverage of a kind specified in Schedule 2 of the GST Act.   |
| soft serve ice-cream                                    | taxable    | Schedule 1, item 28 of the GST Act applies.  |
| soft serve yoghurt                                      | taxable    | Schedule 1, item 28 of the GST Act applies.  |
| sorbet  | taxable    | Schedule 1, item 29 of the GST Act applies.  |
| soup (mixes, canned, dry packet, Tetra® packed)         | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. Soup is specifically excluded from Schedule 1, item 4 of the GST Act.   |
| soup bones  | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.   |
| soup sippets (croutons)                                 | GST-free   | Garnish. Paragraph 38-4(1)(e) of the GST Act applies.  |
| soup stock/paste  | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.   |
| sourdough bread and rolls (filled)                      | taxable    | Schedule 1, item 2 of the GST Act applies.   |
| sourdough bread and rolls (unfilled)                    | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| souvlaki wrap kit                                       | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.   |
| soy cheese  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| soy chips   | taxable    | Schedule 1, item 18 of the GST Act applies.  |
| soy grits   | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.   |
| soy milk (sweetened)                                    | GST-free   | Schedule 2, item 4 of the GST Act applies because the soy milk is only sweetened not flavoured (refer to ATO ID 2001/366).   |
| soy milk (unflavoured)                                  | GST-free   | Schedule 2, item 4 of the GST Act applies.   |
| soy milk powder   | GST-free   | Ingredient for a beverage for human consumption that is of a kind specified at Schedule 2, item 1(a) of the GST Act. 'Milk' includes those derived from animal and plant sources. Amended with effect from 18/06/2010. |
| soy sauce   | GST-free   | Condiment. Paragraph 38-4(1)(e) of the GST Act applies.  |
| soy sausages  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| soy spread (butter substitute)                          | GST-free   | Fat/oil marketed for culinary purposes. Paragraph 38-4(1)(f) of the GST Act applies.   |
| soya beans - farm dressed                               | taxable    | GSTB 2001/1 Pulses supplied as food for human consumption.   |
| soya beans - machine dressed and supplied as food       | GST-free   | GSTB 2001/1 Pulses supplied as food for human consumption.   |
| soya beans - machine dressed and supplied as stock feed | taxable    | GSTB 2001/1 Pulses supplied as food for human consumption.   |



| Item  | GST Status | Notes  |
|---|------------|--|
| soy-based butter  | GST-free   | Fat/oil marketed for culinary purposes. Paragraph 38-4(1)(f) of the GST Act applies.   |
| soy-based cheese  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| soy-based cream cheese  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| soy-based ice-cream   | taxable    | Schedule 1, item 28 of the GST Act applies.  |
| spaghetti, canned (with sauce, sausages or cheese)  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| speculaas (dutch windmill cookies)  | taxable    | Schedule 1, item 32 of the GST Act applies. Food of a kind similar to biscuits or cookies.   |
| spice mix, paste, powder or sprinkle  | GST-free   | Spice. Paragraph 38-4(1)(e) of the GST Act applies.  |
| spice plant (still being grown in soil or hydroponic medium)  | taxable    | Live plant. Exclusion from the meaning of food at paragraph 38-4(1)(i) of the GST Act applies.   |
| spiced chickpea savoury snack   | taxable    | Schedule 1, item 18 of the GST Act applies.  |
| spiced nuts   | taxable    | Schedule 1, item 16 of the GST Act applies.  |
| spicy bean sauce  | GST-free   | Condiment. Paragraph 38-4(1)(e) of the GST Act applies.  |
| spirulina powder  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act (refer to ATO ID 2004/677).  |
| spirulina tablets or capsules   | taxable    | Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply to a product differentiated as a non-food product (refer to ATO ID 2004/677). |
| sponge cake (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption) | taxable    | Schedule 1, item 20 and clause 2 of the GST Act apply.   |
| sponge cake flour   | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.   |
| sponge cake mix   | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.   |
| sponge flan case (unfilled)   | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.   |
| sports bars   | taxable    | Schedule 1, item 11 of the GST Act applies. Food of a kind similar to muesli bars or health food bars (refer ATO ID 2002/1046)                                   |
| sports drink powder   | taxable    | Not a beverage of a kind specified on Schedule 2 of the GST Act.   |
| sports drinks - rehydration, ready-to-drink   | taxable    | Not a beverage of a kind specified on Schedule 2 of the GST Act.   |
| spreads for bread (such as, jam, peanut butter)   | GST-free   | Condiment. Paragraph 38-4(1)(e) of the GST Act applies.  |
| spring roll pastry/wrappers   | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.   |

| Item   | GST Status | Notes   |
|--|------------|---|
| spring rolls - hot   | taxable    | Dine-in or takeaway. Exclusion at paragraph 38-3(1)(a) or paragraph 38-3(1)(b) of the GST Act applies.  |
| spring rolls - refrigerated or frozen (not hot)  | GST-free   | 18/02/2009 Items 22, 23 and 25 do not apply because spring rolls are fried (not baked) savoury products that are not considered similar to pies, pasties, sausage rolls, tarts, pastries, pastizzi, calzoni or brioche.   |
| sprinkles  | taxable    | Schedule 1, item 14 of the GST Act applies.   |
| squid - hot, crumbed or battered   | taxable    | Dine-in or takeaway. Exclusion at paragraph 38-3(1)(a) or paragraph 38-3(1)(b) of the GST Act applies.  |
| squid - raw, fresh or frozen   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| stabiliser - food additive which, at time of importation would, if it had been a supply; have a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral); and be supplied for use solely or predominantly in the composition of food; and be essential to the composition of that food. | GST-free   | Exempt food additive (import). Section 13-10 and paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(b) of the GST Regulations apply. For example: 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. |
| stabiliser - food additive which, at time of supply: has a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral); and is supplied for use solely or predominantly in the composition of food; and is essential to the composition of that food.                                      | GST-free   | Exempt food additive (food manufacture). Paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(b) of the GST Regulations apply. For example: 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.         |
| stabiliser marketed as an ingredient for confectionery   | taxable    | Schedule 1, item 8 of the GST Act applies.  |
| stabiliser which, at time of supply or importation has no measurable nutritional value.  | taxable    | Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply. For example: polyvinylpyrrolidone (E1201) a polymer with no nutritional value.   |
| stabiliser which, at time of supply or importation is not considered essential to the composition of food for human consumption.   | taxable    | Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply. For example: stabilisers intended for use in the manufacture of pet food, nutritional supplements, pharmaceuticals or other non-food application   |
| stabiliser which, at time of supply or importation is not intended for use in the composition of food for human consumption.   | taxable    | Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply. For example: stabilisers intended for use in the manufacture of pet food, nutritional supplements, pharmaceuticals or other non-food application   |

| Item  | GST Status | Notes  |
|---|------------|--|
| steamed pudding (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)     | taxable    | Schedule 1, item 20 and clause 2 of the GST Act apply.   |
| sticky date pudding (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption) | taxable    | Schedule 1, item 20 and clause 2 of the GST Act apply.   |
| stimulant drink, ready-to-drink   | taxable    | Not a beverage of a kind specified on Schedule 2 of the GST Act.                                       |
| stir through sauce  | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.                                     |
| stir-fry paste  | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.                                     |
| stock (liquid, powder, cubes, paste)  | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.                                     |
| stock feed  | taxable    | Not food for human consumption. Paragraph 38-4(1)(a) does not apply.                                   |
| strasburg   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.               |
| strawberry essence  | GST-free   | Flavouring. Paragraph 38-4(1)(e) of the GST Act applies.   |
| strudel (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)             | taxable    | Schedule 1, item 23 and clause 2 of the GST Act apply.   |
| stuffed vine leaves   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.               |
| stuffing - hot cooked   | taxable    | Dine-in or takeaway. Exclusion at paragraph 38-3(1)(a) or paragraph 38-3(1)(b) of the GST Act applies. |
| stuffing mix  | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.                                     |
| suet mix  | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.                                     |
| sugar   | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.                                     |
| sugar cake decorations  | taxable    | Schedule 1, item 14 of the GST Act applies.  |
| sugar candy/sugar candy substitutes   | taxable    | Schedule 1, item 8 of the GST Act applies.   |
| sugar cane juice (non alcoholic and non-carbonated) containing at least 90% by volume of juice                    | GST-free   | Schedule 2, item 12 of the GST Act applies.  |
| sugar cane juice containing less than 90% by volume of juice  | taxable    | Not a beverage of a kind specified on Schedule 2 of the GST Act.                                       |
| sugar flowers   | taxable    | Schedule 1, item 14 of the GST Act applies.  |
| sugar marketed as an ingredient for confectionery   | taxable    | Schedule 1, item 8 of the GST Act applies.   |

| Item   | GST Status | Notes  |
|--|------------|--|
| sugar substitute (packaged and marketed for retail sale)   | GST-free   | Exempt food additive (retail sale). Paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(a) of the GST Regulations apply. Examples include: saccharin, aspartame and phenylalanine.  |
| sugar supplied as ingredient for brewing, i.e. home or industrial brewing  | taxable    | Not an ingredient for a beverage of a kind specified in Schedule 2 of the GST Act.   |
| sugar, processed and supplied as food for human consumption  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| sugar-free confectionery   | taxable    | Schedule 1, item 8 of the GST Act applies.   |
| sukhiyan (Indian deep fried mung bean balls)   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. Added with effect from 31 August 2011.  |
| sundried or semi-dried tomatoes  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| sunflower seeds  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| sunflower spread   | GST-free   | Fat/oil marketed for culinary purposes. Paragraph 38-4(1)(f) of the GST Act applies.   |
| sushi  | taxable    | Schedule 1, item 4 of the GST Act applies.   |
| sushi mix  | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.   |
| sushi seasoning  | GST-free   | Seasoning. Paragraph 38-4(1)(e) of the GST Act applies.  |
| sushi wrappers   | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.   |
| sweet & sour sauce   | GST-free   | Condiment. Paragraph 38-4(1)(e) of the GST Act applies.  |
| sweet chilli wrap kit  | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.   |
| sweetening agent - food additive which, at time of importation would, if it had been a supply; have a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral); and be supplied for use solely or predominantly in the composition of food; and be essential to the composition of that food. | GST-free   | Exempt food additive (import). Section 13-10 and paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(b) of the GST Regulations apply. 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). |
| sweetening agent - food additive which, at time of supply: has a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral); and is supplied for use solely or predominantly in the composition of food; and is essential to the composition of that food.                                      | GST-free   | Exempt food additive (food manufacture). Paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(b) of the GST Regulations apply. 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).         |

| Item   | GST Status | Notes  |
|--|------------|--|
| sweetening agent (packaged and marketed for retail sale)   | GST-free   | Exempt food additive (retail sale). Paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(a) of the GST Regulations apply. Examples include: saccharin, aspartame and phenylalanine.  |
| sweetening agent marketed as an ingredient for confectionery   | taxable    | Schedule 1, item 8 of the GST Act applies.   |
| sweetening agent which, at time of supply or importation has no measurable nutritional value.  | taxable    | Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply.   |
| sweetening agent which, at time of supply or importation is not considered essential to the composition of food for human consumption.                                 | taxable    | Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply. For example: sweetening agents intended for use in the manufacture of pet food, alcoholic beverages, nutritional supplements, pharmaceuticals or other non-food application   |
| sweetening agent which, at time of supply or importation is not intended for use in the composition of food for human consumption.                                     | taxable    | Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply. For example: sweetening agents intended for use in the manufacture of pet food, alcoholic beverages, nutritional supplements, pharmaceuticals or other non-food application   |
| sweetly filled or coated buns (a glaze is not considered a sweet coating, supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption) | taxable    | Schedule 1, item 27 and clause 2 of the GST Act apply.   |
| sweets   | taxable    | Schedule 1, item 8 of the GST Act applies.   |
| syrops (such as maple syrup and ice-cream topping) for flavouring food   | GST-free   | Condiment. Paragraph 38-4(1)(e) of the GST Act applies.  |
| syrops for use to flavour beverages  | taxable    | Paragraph 38-3(1)(d) of the GST Act 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) of the GST Act applies even if the product has a subsidiary use as an ingredient for non-beverage food products. Determining whether a product is an ingredient for a beverage or is an ingredient for a non-beverage food product requires identifying the essential character of the product. Factors to consider include the appearance, viscosity, taste, ingredients, marketing and packaging of the product. |
| syrops marketed principally as an ice coffee preparation   | GST-free   | Paragraph 38-4(1)(d) of the GST Act applies as the product is an ingredient for a beverage. The product is of a kind specified in item 7 of Schedule 2 of the GST Act.   |

| Item  | GST Status | Notes   |
|---|------------|---|
| table salt  | GST-free   | Seasoning. Paragraph 38-4(1)(e) of the GST Act applies.   |
| taco dinner kit   | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.  |
| taco sauce  | GST-free   | Condiment. Paragraph 38-4(1)(e) of the GST Act applies.   |
| taco shells unfilled  | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.  |
| tahini  | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.  |
| tandoori wrap kit   | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.  |
| tapenade  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| tapioca   | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.  |
| tapioca pudding (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption) | taxable    | Schedule 1, item 20 and clause 2 of the GST Act apply.  |
| tapioca starch  | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.  |
| tarama (cod or carp roe)  | taxable    | Schedule 1, item 17 of the GST Act applies.   |
| taro crackers/chips (ready to eat)  | taxable    | Schedule 1, item 18 of the GST Act applies.   |
| taro crackers/chips (that need to be cooked before eating)  | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.  |
| tart shells, unfilled   | GST-free   | Ingredients for food, paragraph 38-4(1)(b) applies.   |
| tartare sauce   | GST-free   | Condiment. Paragraph 38-4(1)(e) of the GST Act applies.   |
| tarts (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)           | taxable    | Schedule 1, item 23 and clause 2 of the GST Act apply.  |
| tartufo   | taxable    | Schedule 1, item 29 of the GST Act applies.   |
| tea (bags, loose, instant)  | GST-free   | Schedule 2, item 5 of the GST Act applies.  |
| tea tree oil for medicinal or cosmetic purposes   | taxable    | Not an oil marketed for culinary purposes. Paragraph 38-4(1)(f) of the GST Act does not apply.  |
| tea, ready-to-drink   | taxable    | Schedule 2, clause 2 of the GST Act applies.  |
| tea, supplied for medicinal or therapeutic purposes   | taxable    | Not a beverage for human consumption. Paragraph 38-4(1)(c) of the GST Act does not apply. A product marketed with a recommended dosage and/or information on its medicinal benefits is considered to have the character of a medicinal preparation. |
| teacake (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)         | taxable    | Schedule 1, item 20 and clause 2 of the GST Act apply.  |

| Item  | GST Status | Notes  |
|---|------------|--|
| teacakes  | taxable    | Schedule 1, item 32 of the GST Act applies. Food of a kind similar to biscuits.  |
| teriyaki sauce  | GST-free   | Condiment. Paragraph 38-4(1)(e) of the GST Act applies.  |
| terrines  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| thickener - food additive which, at time of importation would, if it had been a supply; have a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral); and be supplied for use solely or predominantly in the composition of food; and be essential to the composition of that food. | GST-free   | Exempt food additive (import). Section 13-10 and paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(b) of the GST Regulations apply. Most thickeners are derived from carbohydrates.   |
| thickener - food additive which, at time of supply: has a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral); and is supplied for use solely or predominantly in the composition of food; and is essential to the composition of that food.                                      | GST-free   | Exempt food additive (food manufacture). Paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(b) of the GST Regulations apply. Most thickeners are derived from carbohydrates.   |
| thickener (packaged and marketed for retail sale)   | GST-free   | Exempt food additive (retail sale). Paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(a) of the GST Regulations apply. For example: xanthan gum   |
| thickener marketed as an ingredient for confectionery   | taxable    | Schedule 1, item 8 of the GST Act applies.   |
| thickener which, at time of supply or importation has no measurable nutritional value.  | taxable    | Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply.   |
| thickener which, at time of supply or importation is not considered essential to the composition of food for human consumption.   | taxable    | Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply. For example: thickeners intended for use in the manufacture of pet food, nutritional supplements, pharmaceuticals or other non-food application |
| thickener which, at time of supply or importation is not intended for use in the composition of food for human consumption.   | taxable    | Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply. For example: thickeners intended for use in the manufacture of pet food, nutritional supplements, pharmaceuticals or other non-food application |
| thickshake mix marketed for the purpose of flavouring milk  | GST-free   | Schedule 2, item 9 of the GST Act applies (refer to ATO ID 2002/982).  |
| thickshakes   | taxable    | Not a beverage of a kind specified in Schedule 2 of the GST Act.   |
| tinned fish (herrings, mackerel fillets, pilchards, salmon, sardines, tuna)   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| tinned meals (casserole, chilli, curry, beef, chicken, fish, pasta)   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. Schedule 1, item 4 of the GST Act does not apply to prepared products that are shelf stable.  |

| Item   | GST Status | Notes  |
|--|------------|--|
| tinned shellfish (mussels, oysters)  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| toffee apples  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. Schedule 1, item 8 of the GST Act does not apply as the product consists principally of an apple rather than confectionery. |
| tofu   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| tofu mix   | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.   |
| tomato paste   | GST-free   | Ingredients for food, paragraph 38-4(1)(b) applies.  |
| tomato purée   | GST-free   | Ingredients for food, paragraph 38-4(1)(b) applies.  |
| tomato sauce/ketchup   | GST-free   | Condiment. Paragraph 38-4(1)(e) of the GST Act applies.  |
| tongue   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| tonic water  | taxable    | Not a beverage of a kind specified in Schedule 2 of the GST Act.   |
| toppings (such as maple syrup and ice-cream topping) for flavouring food   | GST-free   | Condiment. Paragraph 38-4(1)(e) of the GST Act applies.  |
| torte (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)  | taxable    | Schedule 1, item 20 and clause 2 of the GST Act apply.   |
| tortillas (unfilled)   | GST-free   | Ingredients for food, paragraph 38-4(1)(b) applies.  |
| trail bars   | taxable    | Schedule 1, item 11 of the GST Act applies (food of a kind similar to muesli bars or health food bars).  |
| trail mix containing processed/treated nuts, crystallised/glaze fruit or confectionery pieces  | taxable    | Combination of foods, at least one of which is taxable. Paragraph 38-3(1)(c) of the GST Act applies.   |
| trail mix containing raw nuts and/or seeds and/or dried fruits only  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| treacle  | GST-free   | Condiment. Paragraph 38-4(1)(e) of the GST Act applies.  |
| truffles (fungi)   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| tuna (whole or fillets), supplied for human consumption - raw, fresh, frozen, smoked, tinned, but not hot                                  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| tuna spread  | GST-free   | Condiment. Paragraph 38-4(1)(e) of the GST Act applies.  |
| turkey (whole, pieces, boneless breast, leg or thigh, diced, sliced, minced/ground), supplied for human consumption - raw, fresh or frozen | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| turkey, live   | taxable    | Exclusion from the meaning of food at paragraph 38-4(1)(g) of the GST Act applies.   |



| Item   | GST Status | Notes   |
|--|------------|---|
| turkey, not supplied for human consumption (for example: pet food)   | taxable    | Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply.   |
| Turkish bread and rolls (filled)   | taxable    | Schedule 1, item 2 of the GST Act applies.  |
| Turkish bread and rolls (unfilled)   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| Turkish delight  | taxable    | Schedule 1, item 8 of the GST Act applies.  |
| TV dinners that: directly compete with takeaways and restaurants, need refrigeration or freezing for their storage and are marketed as a prepared meal | taxable    | Schedule 1, item 4 of the GST Act applies. Examples include: curry and rice, mornays, seafood in sauce with pasta and/or vegetables, fresh or frozen prepared lasagne, sushi, cooked pasta dishes complete with sauce, frozen TV dinners, fresh or frozen complete meals that include meat and vegetables and low fat dietary meals. These types of meals are usually packaged in a container from which they can be eaten. |
| two-minute noodles   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |

## U

| Item   | GST Status | Notes  |
|--|------------|--|
| UHT/long-life milk   | GST-free   | Schedule 2, item 1(a) of the GST Act applies.  |
| unfermented clarified grape juice for use in the manufacture of wine | taxable    | Not a beverage of a kind specified in Schedule 2 of the GST Act. Schedule 2, item 10 of the GST Act does not apply (refer to ATO ID 2001/373).                   |
| unfermented grape juice (still containing 5-8% pulp)                 | taxable    | Not a beverage of a kind specified in Schedule 2 of the GST Act. Schedule 2, item 10 of the GST Act does not apply (refer to ATO ID 2001/372).                   |
| unleavened bread (not crispbread)                                    | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| unprocessed cow's milk   | taxable    | Unprocessed cow's milk. Exclusion from the meaning of food at paragraph 38-4(1)(ga) of the GST Act applies.  |
| unprocessed grain, cereal or sugar cane                              | taxable    | Exclusion from the meaning of food at paragraph 38-4(1)(h) applies.  |
| unsalted raw nuts  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| unshelled nuts (not processed)                                       | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| used cooking oil that is not marketed for culinary purposes          | taxable    | Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply to a product differentiated as a non-food product (refer to ATO ID 2002/878). |
| uzhunnu vada (Indian deep fried urad bean balls)                     | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. Added with effect from 31 August 2011.                                  |

## V

| Item  | GST Status | Notes   |
|---|------------|---|
| vanilla bean paste  | GST-free   | Flavouring. Paragraph 38-4(1)(e) of the GST Act applies.  |
| vanilla bean pods   | GST-free   | Flavouring. Paragraph 38-4(1)(e) of the GST Act applies.  |
| vanilla essence/extract (natural or imitation)  | GST-free   | Flavouring. Paragraph 38-4(1)(e) of the GST Act applies.  |
| veal (joints, steaks, ribs, diced, sliced, minced/ground), supplied for human consumption - raw, fresh or frozen  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| veal, not supplied for human consumption (for example: pet food)  | taxable    | Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply to a product differentiated as a non-food product. |
| vegeburgers (complete with bun)   | taxable    | Schedule 1, item 6 of the GST Act applies.  |
| vegetable bread and rolls (filled)  | taxable    | Schedule 1, item 2 of the GST Act applies.  |
| vegetable bread and rolls (unfilled)  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| vegetable cheese  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| vegetable croquette (not hot)   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| vegetable cutlet (battered/crumbed, deep fried vegetable patty)   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| vegetable drink concentrate containing less than 90% by volume of juice   | taxable    | Not a beverage of a kind specified in Schedule 2 of the GST Act.  |
| vegetable drink containing less than 90% by volume of juice   | taxable    | Not a beverage of a kind specified in Schedule 2 of the GST Act.  |
| vegetable drink powder  | taxable    | Not an ingredient for a beverage of a kind specified in Schedule 2 of the GST Act.  |
| vegetable flavouring sauces   | GST-free   | Condiment. Paragraph 38-4(1)(e) of the GST Act applies.   |
| vegetable juice (non alcoholic and non-carbonated) containing at least 90% by volume of juice                     | GST-free   | Schedule 2, item 12 of the GST Act applies.   |
| vegetable oil   | GST-free   | Paragraph 38-4(1)(f) applies.   |
| vegetable patty (not hot)   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| vegetable plant (still being grown in soil or hydroponic medium)  | taxable    | Live plant. Exclusion from the meaning of food at paragraph 38-4(1)(i) of the GST Act applies.  |
| vegetable platter   | taxable    | Schedule 1, item 5 of the GST Act applies.  |
| vegetable seedlings   | taxable    | Live plant. Exclusion from the meaning of food at paragraph 38-4(1)(i) of the GST Act applies.  |
| vegetable triangles (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption) | taxable    | Schedule 1, item 25 and clause 2 of the GST Act apply.  |

| Item   | GST Status | Notes   |
|--|------------|---|
| vegetables (fresh, frozen, dried, pickled, bottled, tinned)  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| vegetables, not supplied as food for human consumption (for example: stock feed or pet food)   | taxable    | Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply.   |
| vegetarian meal that does not need refrigeration or freezing for its storage   | GST-free   | Exclusion at Item 4, Schedule 1 does not apply. Examples include: canned baby food, baked beans, spaghetti and meat substitute stews, dry packed meal kits and noodle side dishes.  |
| vegetarian meal that requires assembling before consumption  | GST-free   | Exclusion at Item 4, Schedule 1 does not apply. Examples include: a curry or casserole with rice in individual packages that are heated separately and combined before consumption, meat substitute in sauce with a serving suggestion to add rice/pasta and/or vegetables before consumption, products that require the consumer to cook and add other ingredients to complete them. These types of meals are not packaged in a container from which they can be eaten and components need to be assembled on a plate prior to consumption or the product needs to be combined with other ingredients prepared by the consumer prior to consumption. |
| vegetarian meal that: directly competes with takeaways and restaurants, needs refrigeration or freezing for its storage and is marketed as a prepared meal                     | taxable    | Exclusion at Item 4, Schedule 1 applies. Examples include: curry and rice, mornays, vegetables in sauce with pasta or rice, fresh or frozen prepared lasagne, sushi, cooked pasta dishes complete with sauce, frozen TV dinners, fresh or frozen complete meals that include meat substitute and vegetables and low fat dietary meals. These types of meals are usually packaged in a container from which they can be eaten.   |
| vegetarian meat substitutes (not hot)  | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| vinaigrette  | GST-free   | Condiment. Paragraph 38-4(1)(e) of the GST Act applies.   |
| vine leaves  | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.  |
| vinegar (balsamic, brown, cider, flavoured, malt, red wine, white wine, white, spiced)   | GST-free   | Condiment. Paragraph 38-4(1)(e) of the GST Act applies.   |
| vinegar dressing   | GST-free   | Condiment. Paragraph 38-4(1)(e) of the GST Act applies.   |
| vinegar glaze  | GST-free   | Condiment. Paragraph 38-4(1)(e) of the GST Act applies.   |
| virgin coconut oil - supplied as an ingredient for food for human consumption  | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies (refer to ATO ID 2002/164).   |
| vitamin - food additive which, at the time of supply is supplied for use solely or predominantly in the composition of food; and is essential to the composition of that food. | GST-free   | Exempt food additive (food manufacture). Paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(b) of the GST Regulations apply.  |

| Item   | GST Status | Notes   |
|--|------------|---|
| vitamin - food additive which, at time of importation would, if it had been a supply, have been supplied for use solely or predominantly in the composition of food; and be essential to the composition of that food. | GST-free   | Exempt food additive (import). Section 13-10 and paragraph 38-3(1)(e) of the GST Act and paragraph 38-3.02(2)(b) of the GST Regulations apply.  |
| vitamin (capsule, caplet, tablet or tincture)  | taxable    | Not food for human consumption. It is considered that the essential character of vitamin capsules, caplets, tablets or tinctures is not that of food, but that of a supplement.   |
| vitamin which, at time of supply or importation is not considered essential to the composition of food for human consumption.  | taxable    | Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply. For example: vitamins intended for use in the manufacture of pet food, alcoholic beverages, nutritional supplements, pharmaceuticals or other non-food application |
| vitamin which, at time of supply or importation is not intended for use in the composition of food for human consumption.  | taxable    | Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subregulation 38-3.02(2) of the GST Regulations do not apply. For example: vitamins intended for use in the manufacture of pet food, alcoholic beverages, nutritional supplements, pharmaceuticals or other non-food application |
| vol-au-vent (filled, supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)  | taxable    | Schedule 1, item 23 and clause 2 of the GST Act apply.  |
| vol-au-vent case (unfilled)  | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.  |

## W

| Item  | GST Status | Notes   |
|---|------------|---|
| wafer paper sheets marketed as ingredients for confectionery  | taxable    | Schedule 1, item 8 of the GST Act applies (refer to ATO ID 2004/442).                     |
| wafers  | taxable    | Schedule 1, item 32 of the GST Act applies.   |
| waffle cones  | taxable    | Schedule 1, items 20 and 32 of the GST Act apply.   |
| waffles (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption) | taxable    | Schedule 1, item 20 and clause 2 of the GST Act apply.                                    |
| wasabi  | GST-free   | Condiment. Paragraph 38-4(1)(e) of the GST Act applies.                                   |
| wasabi peanuts  | taxable    | Schedule 1, item 18 of the GST Act applies.   |
| wasabi peas   | taxable    | Schedule 1, item 18 of the GST Act applies.   |
| water chestnuts   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| water crackers or biscuits  | taxable    | Schedule 1, item 32 of the GST Act applies.   |
| water, demineralised (not for human consumption)  | taxable    | Not a beverage for human consumption. Paragraph 38-4(1)(c) of the GST Act does not apply. |

| Item   | GST Status | Notes   |
|--|------------|---|
| water, natural non-carbonated without any additives (including spring and mineral) | GST-free   | Schedule 2, item 14 of the GST Act applies.   |
| weight-loss drink or shake   | taxable    | Not a beverage of a kind specified in Schedule 2 of the GST Act. Schedule 2, item 13 of the GST Act does not apply.   |
| weisswurst   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| wheat germ   | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.  |
| wheat germ oil (culinary use)  | GST-free   | Fat/oil marketed for culinary purposes. Paragraph 38-4(1)(f) of the GST Act applies.  |
| wheat gluten (meat substitute)   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.  |
| whey   | GST-free   | Schedule 2, item 1(c) of the GST Act applies.   |
| whey - lactofermented concentrate  | taxable    | Not an ingredient for a beverage that is specified in Schedule 2 of the GST Act. Schedule 2, items 1(c) and 2 of the GST Act do not apply (refer to ATO ID 2002/223). |
| whey paste   | GST-free   | Schedule 2, item 1(c) of the GST Act applies.   |
| whey powder  | GST-free   | Schedule 2, item 1(c) of the GST Act applies.   |
| whey protein powder  | taxable    | Not an ingredient for a beverage that is specified in Schedule 2 of the GST Act. Schedule 2, items 1(c) and 9 of the GST Act do not apply (refer to ATO ID 2002/224). |
| wine (alcoholic and non-alcoholic, still and sparkling)                            | taxable    | Not a beverage of a kind specified in Schedule 2 of the GST Act.  |
| wine making ingredients  | taxable    | Not ingredients for a beverage of a kind specified in Schedule 2 of the GST Act   |
| wine must (consisting of grape juice, pulp, skins and seeds)                       | taxable    | Not an ingredient for a beverage that is specified in Schedule 2 of the GST Act. Schedule 2, item 10 of the GST Act does not apply (refer to ATO ID 2001/193).        |
| wine vinegar   | GST-free   | Condiment. Paragraph 38-4(1)(e) of the GST Act applies.   |
| worcestershire sauce   | GST-free   | Condiment. Paragraph 38-4(1)(e) of the GST Act applies.   |

**X**

**Y**

| Item  | GST Status | Notes  |
|-------|------------|--|
| yeast | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies. |

| Item   | GST Status | Notes  |
|--|------------|--|
| yeast and malt for brewing alcoholic beverages                           | taxable    | Product is an ingredient for a beverage under paragraph 38-4(1)(d) of the GST Act and is not of a kind specified in Schedule 2 of the GST Act. |
| yeast extracts   | GST-free   | Flavouring. Paragraph 38-4(1)(e) of the GST Act applies.   |
| yeast-based spread   | GST-free   | Condiment. Paragraph 38-4(1)(e) of the GST Act applies.  |
| yeast-free bread   | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| yoghurt (made from any milk, plain or flavoured, regular or reduced fat) | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| yoghurt drink powder   | taxable    | ATO ID 2003/1181 Item 9, Schedule 2 does not apply.  |
| yoghurt starter powder   | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.   |
| Yorkshire pudding - fresh or frozen, but not hot                         | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.   |
| Yorkshire pudding mix  | GST-free   | Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies.   |

## Z

| Item                              | GST Status | Notes   |
|-----------------------------------|------------|---|
| zabaglione (Italian cream mousse) | GST-free   | Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. Added with effect from 31 August 2011. |