

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

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Addendum

Detailed food list

This Addendum amends the Detailed food list to delete the entry for 'tiramisu (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)' as some foods items classified as tiramisu are GST-free.

The Detailed food list is amended as follows:

1. History of changes

Insert after the first row of the table:

27 August 2014	Items deleted The following entry was deleted: <ul style="list-style-type: none">tiramisu (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)
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2. Table item 'tiramisu (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)'

Omit the row.

This Addendum applies on and from 27 August 2014.

Commissioner of Taxation

27 August 2014

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