

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

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Addendum

Goods and Services Tax Industry Issue Detailed Food List

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Industry Issue GST II FL1 to align relevant entries with GSTD 2024/1 *Goods and services tax: supplies of combination food*, add new food and beverage product lines, merge similar entries and update a number of entries to better explain why they are GST-free.

GST FL1 is amended as follows:

1. Paragraph 10

(a) After the paragraph, insert new paragraph 11:

11. The following table provides a history of changes made to this list.

(b) Insert table caption:

Table 1: History of changes to the Detailed Food List

(c) Omit heading of 'History of Changes'.

(d) In Table 1, add new rows:

	Items amended
28 February 2024	The following amendments were made: <ul style="list-style-type: none"><li data-bbox="456 1323 1393 1503">• item description for 'baby food (tins or jars)' (Detailed food list ID 10) was amended to 'baby food (not dry food) stored in tins, jars, pouches or satchels and does not require refrigeration or freezing' to reflect more modern containers for wet food that do not require refrigeration and the Notes were updated to confirm item 4 of Schedule 1 of the GST Act does not apply<li data-bbox="456 1514 1393 1693">• entry for 'breakfast cereal' (Detailed food list ID 126) was amended to add an exclusion for products 'consisting principally of seeds or nuts that have been processed or treated by salting, spicing, smoking or roasting, or in any other similar way (including toasting or baking)' and the Notes were updated to include reference to item 19 of Schedule 1 of the GST Act<li data-bbox="456 1704 1393 1883">• entry for 'breakfast food' (Detailed food list ID 128) was amended to add an exclusion for products 'consisting principally of seeds or nuts that have been processed or treated by salting, spicing, smoking or roasting, or in any other similar way (including toasting or baking)' and the Notes were updated to include reference to item 19 of Schedule 1 of the GST Act<li data-bbox="456 1895 1393 1951">• entry for 'casserole mixes, dry' (Detailed food list ID 155) was updated to include 'dry or liquid'<li data-bbox="456 1962 1393 2018">• entry for 'chips (deep-fried potato fingers, frozen)' (Detailed food list ID 195) was updated to cover frozen chips regardless of shape or size

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	<p>or type of vegetable and the Notes were updated to consider application of section 38-3 of the GST Act</p> <ul style="list-style-type: none"> • entry for 'dip (with biscuits, wrapped individually and packaged together)' (Detailed food list ID 1107) was substituted to 'dip and biscuits sold as a single item for consumption', GST status was updated from mixed supply to taxable and the Notes were updated to refer to GSTD 2024/1 • entry for 'infant food (tins or jars)' (Detailed food list ID 1336) was amended to 'infant food stored in tins, jars, pouches or satchels and does not require refrigeration or freezing' to reflect more modern containers for wet food that do not require refrigeration and the Notes were updated to confirm item 4 of Schedule 1 does not apply • entry for 'jelly, ready to eat' (Detailed food list ID 431) was updated to add an exclusion for 'jelly that is for adding to beverages such as milk tea, fruit tea, bubble tea' • entry for 'ketjap manis' (Detailed food list ID 1359) was amended to also refer to 'kecap manis' in description • entry of 'pizza bases' (Detailed food list ID 597) was updated to include 'fresh or frozen' • entry for 'rusks for infants' (Detailed food list ID 1609) was updated to include a description of 'rusk' in the Notes • Notes for 'blended seed and finely ground nut' (Detailed food list ID 926) were updated to refer to GSTD 2024/1 • Notes for 'combat rations' (Detailed food list ID 1820) were updated to refer to combination of foods and mixed supplies • Notes for 'fruit and nut mix that includes glacé fruit or roasted nuts' (Detailed food list ID 369) were updated to refer to GSTD 2024/1 • Notes for 'hampers' (Detailed food list ID 1299) were updated to refer to combination of foods and mixed supplies • entry for 'lunch kit (containing taxable and GST-free foods, e.g. tuna and biscuits)' (Detailed food list ID 1402) was substituted to 'tuna and biscuits sold as a single item for consumption' and the Notes were updated to refer to GSTD 2024/1 • Notes for 'mixed dried fruit with glace cherries' (Detailed food list ID 1441) were updated to refer to GSTD 2024/1 • Notes for 'snack pack' (Detailed food list ID 1659) were updated to refer to GSTD 2024/1 • Notes for 'trail mix containing processed or treated nuts, crystallised/glace fruit or confectionery pieces' (Detailed food list ID 1754) were updated to refer to GSTD 2024/1 • Notes to 305 entries were updated to consider the application of section 38-3 of the GST Act where the Notes only referred to the item being GST-free due to paragraph 38-4(1)(b), (e) or (f) of the GST Act applying • Detailed food list IDs were added to all entries to aid in referencing and internal ATO processes.
28 February 2024	<p>Items added</p> <p>The following additions were made:</p> <ul style="list-style-type: none"> • breakfast products that consist principally of seeds or nuts that have been processed or treated by salting, spicing, smoking or roasting, or in any other similar way (including toasting or baking) • dry foods for baby or infants not including rusks but including wafers, rice crackers, soft biscuits

	<ul style="list-style-type: none"> • dry processed snack foods for infants that are similar to potato crisps, sticks or straws, corn crisps or chips (whether or not they contain vegetable or fruit) • popping balls, popping pearls, tapioca pearls, aloe vera, jellies and other toppings and ingredients that are for adding to beverages (such as milk tea, fruit tea, bubble tea) • seeds or nuts that have been processed by activating in salt water and dehydrating • sport or energy gels containing a significant proportion of carbohydrates as ingredients (such as maltodextrin) and viscous in nature • water, where alkaline or other additives are added • yoghurt with breakfast cereal (where the yoghurt and dry breakfast cereal are in separate compartments of the one product) • new entries to consolidate various entries <ul style="list-style-type: none"> - arrangement of cheese, cold cuts, seafood, antipasto, fruits, vegetables or other foods where the food <ul style="list-style-type: none"> ○ is presented on a platter or other serving ware ○ is likely to be served in the same form in which it is sold ○ requires little or no additional preparation, such as cooking or heating (not thawing), and ○ is suitable for sharing - baking mixes (e.g. biscuit, cake, cookie, cupcake, fairy cake) that are sold with taxable non-foodstuffs, such as aprons or biscuit cutters, within or attached to the box or packet - baking mixes (e.g. biscuit, cake, cookie, cupcake, fairy cake) that contain chocolate chips within the mix (and contains no taxable food) - baking mixes (e.g. biscuit, cake, cookie, cupcake, fairy cake) that contain separately packaged taxable foods, such as edible cake decorations, within the box or packet - baking mixes (e.g. biscuit, cake, cookie, cupcake, fairy cake) that do not contain any taxable ingredients.
<p>28 February 2024</p>	<p>Items deleted</p> <p>The following entries were deleted as a consequence of the amendments to the 'breakfast cereal' and 'breakfast food' entries:</p> <ul style="list-style-type: none"> • bran/bran based breakfast cereal • cereals, processed and supplied for human consumption • compressed oat biscuit breakfast cereal • compressed wheat biscuit breakfast cereal • dry cereal • muesli breakfast cereal • oat based breakfast cereal • puffed rice breakfast cereal • puffed wheat breakfast cereal. <p>The following entries were deleted as a new entry was added to combine the various categories of baking mixes containing taxable foods separately packaged:</p> <ul style="list-style-type: none"> • biscuit mixes that contain separately packaged taxable foods, such as edible cake decorations, within the box or packet • cake mixes that contain separately packaged taxable foods, such as edible cake decorations, within the box or packet

	<ul style="list-style-type: none"> • cookie mixes that contain separately packaged taxable foods, such as edible cake decorations, within the box or packet • cupcake mixes that contain separately packaged taxable foods, such as edible cake decorations, within the box or packet • fairy cake mixes that contain separately packaged taxable foods, such as edible cake decorations, within the box or packet. <p>The following entries were deleted as a new entry was added to combine the various categories of baking mixes containing chocolate chips:</p> <ul style="list-style-type: none"> • biscuit mixes that contain taxable ingredients, such as chocolate chips, within the mix • cake mixes that contain taxable ingredients, such as chocolate chips, within the mix • cookie mixes that contain taxable ingredients, such as chocolate chips, within the mix • cupcake mixes that contain taxable ingredients, such as chocolate chips, within the mix • fairy cake mixes that contain taxable ingredients, such as chocolate chips, within the mix. <p>The following entries were deleted as a new entry was added to combine the various categories of baking mixes containing taxable foods separately packaged:</p> <ul style="list-style-type: none"> • biscuit mixes that are sold with taxable non-foodstuffs, such as aprons or biscuit cutters, within or attached to the box or packet • cake mixes that are sold with taxable non-foodstuffs, such as aprons or patty pans, within or attached to the box or packet • cookie mixes that are sold with taxable non-foodstuffs, such as aprons or cookie cutters, within or attached to the box or packet • cupcake mixes that are sold with taxable non-foodstuffs, such as aprons or cookie cutters, within or attached to the box or packet • fairy cake mixes that are sold with taxable non-foodstuffs, such as aprons or cookie cutters, within or attached to the box or packet. <p>The following entries were deleted as a new entry was added to combine the various categories of baking mixes that do not contain any taxable ingredients:</p> <ul style="list-style-type: none"> • biscuit mixes that do not contain any taxable ingredients • cake mixes that do not contain any taxable ingredients • cookie mixes that do not contain any taxable ingredients • cupcake mixes that do not contain any taxable ingredients • fairy cake mixes that do not contain any taxable ingredients <p>The following entries were deleted as new entry was added for arrangements of food:</p> <ul style="list-style-type: none"> • antipasto platter • arrangements of food (platters) • cheese platters • cold cut platter • fruit platter • platters of cheese, cold cuts, fruit, vegetables and other arrangements of food • seafood platter • small goods platter • vegetable platter.
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	<p>The following entries were deleted as they were duplicates of other entries:</p> <ul style="list-style-type: none"> • frozen pizza bases • pavlova mix (dry ingredients).
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- (e) After the table, insert new paragraph 12 and heading:

Detailed food list

12. The following tables are an alphabetical listing of the GST status of major food and beverage product lines.

2. Detailed food list tables

- (a) Insert a food list ID column into the Detailed food list tables with a header titled 'Detailed Food List ID' showing entries in the following order (by alphabetical listings):
- (i) Table A: 1; 862; 861; 866; 865; 864; 863; 867; 2; 868; 869; 870; 871; 872; 873; 874; 875; 876; 878; 877; 882; 881; 880; 879; 884; 883; 886; 885; 890; 887; 889; 888; 3; 4; 891; 892; 893; 5; 894; 6; 7; 8; 9.
- (ii) Table B: 895; 10; 11; 15; 16; 12; 13; 14; 896; 897; 17; 899; 898; 901; 900; 20; 902; 21; 1810; 22; 903; 904; 905; 906; 23; 1825; 26; 907; 24; 25; 27; 908; 909; 30; 910; 28; 911; 29; 31; 912; 33; 32; 34; 914; 913; 69; 70; 71; 1818; 915; 916; 72; 917; 918; 922; 921; 920; 919; 73; 923; 924; 925; 926; 927; 928; 929; 930; 74; 75; 931; 932; 935; 934; 933; 76; 77; 78; 936; 937; 79; 938; 107; 114; 940; 82; 84; 939; 124; 125; 126; 127; 128; 129; 941; 942; 943; 945; 944; 130; 131; 947; 946; 951; 948; 950; 949; 952; 132; 133; 134; 135; 953; 137.
- (iii) Table C: 141; 954; 955; 956; 957; 960; 959; 958; 143; 142; 145; 144; 961; 146; 962; 147; 963; 964; 965; 148; 969; 968; 966; 967; 149; 970; 151; 971; 972; 152; 973; 153; 154; 155; 156; 974; 976; 158; 975; 977; 978; 979; 981; 980; 982; 983; 163; 168; 172; 173; 985; 174; 161; 984; 160; 986; 175; 187; 184; 176; 177; 180; 178; 179; 182; 987; 185; 183; 988; 989; 990; 991; 188; 177; 180; 987; 185; 190; 993; 189; 992; 191; 995; 996; 994; 997; 998; 999; 1000; 195; 194; 1001; 1002; 1003; 1005; 1006; 1007; 196; 198; 1008; 1011; 1010; 1009; 1012; 1013; 1014; 1015; 1016; 1017; 1004; 1018; 199; 200; 1019; 201; 1020; 1021; 202; 203; 1022; 1023; 1024; 204; 1025; 205; 1026; 1027; 1029; 1028; 1829; 206; 1030; 1830; 1031; 1032; 208; 207; 209; 1033; 1036; 215; 211; 1034; 210; 1037; 216; 212; 1035; 213; 1038; 1039; 1040; 1820; 1041; 218; 1042; 219; 221; 220; 1044; 1043; 223; 224; 1045; 225; 1047; 1046; 226; 231; 1048; 1049; 1050; 232; 1055; 1054; 1053; 1052; 1051; 233; 234; 235; 1057; 1056; 236; 237; 238; 239; 1062; 1063; 1064; 1059; 1060; 1058; 1061; 1065; 240; 1067; 1066; 241; 243; 1068; 242; 244; 245; 246; 1069; 247; 249; 1070; 1072; 1071; 256; 257; 258; 1073; 1074; 1076; 1075; 1077; 259; 260; 1078; 261; 1079; 1081; 1080; 264; 265; 266; 1083; 1082; 267; 268; 1084; 1085; 1090; 1089; 1088; 1087; 1086; 1812; 269; 270; 1091; 271; 272; 1092; 1093.
- (iv) Table D: 1095; 277; 279; 280; 281; 1098; 1097; 282; 1099; 283; 1100; 1101; 1102; 1103; 1104; 1105; 1106; 284; 1107; 1108; 286; 287; 288; 1109; 1110; 1112; 1111; 1113; 1114; 289; 290; 291; 292; 293; 1115; 294; 1116; 1117; 1819; 296.

- (v) Table E: 297; 1118; 1119; 1120; 298; 1121; 1122; 299; 1123; 306; 307; 301; 300; 308; 1822; 1125; 1124; 1129; 1126; 1128; 1127; 1130; 1131; 1132; 309; 1133; 1138; 1135; 1137; 1136; 1134; 310; 1139; 1816; 1140; 311.
- (vi) Table F: 1142; 312; 1141; 1147; 1146; 1145; 1144; 1143; 1148; 314; 1149; 313; 1150; 1151; 1152; 1153; 1154; 1155; 1156; 315; 316; 1158; 1157; 1162; 1161; 1160; 1159; 1163; 319; 327; 1164; 318; 320; 1165; 324; 1166; 328; 1167; 1168; 317; 1170; 1169; 1172; 1171; 1173; 1175; 1181; 1180; 1179; 1185; 1184; 1183; 1182; 1176; 332; 333; 1177; 334; 335; 1178; 1186; 1192; 1188; 1189; 1191; 1190; 1187; 1194; 1193; 1195; 1201; 1197; 1198; 1200; 1199; 1196; 1202; 1205; 1204; 1203; 1209; 1206; 1208; 1207; 336; 1210; 1211; 1212; 1213; 337; 338; 1214; 1215; 339; 1216; 340; 1217; 341; 342; 343; 344; 345; 346; 347; 348; 349; 356; 1220; 368; 369; 1218; 1219; 370; 1221; 351; 1831; 353; 1234; 1243; 1242; 1245; 355; 1239; 1222; 1223; 1240; 1241; 1244; 360; 361; 1224; 371; 1225; 362; 363; 1226; 364; 1227; 1228; 1229; 1230; 366; 1233; 1235; 1236; 1237; 1238; 1246; 1247; 1248.
- (vii) Table G: 1249; 372; 1250; 1251; 1252; 373; 374; 375; 376; 377; 1258; 1254; 1255; 1257; 1256; 1253; 1259; 1260; 1262; 1261; 1263; 1264; 1265; 1266; 379; 1267; 1268; 1269; 1270; 1271; 1277; 1273; 1274; 1276; 1275; 1272; 1281; 1278; 1280; 1279; 381; 380; 1286; 1283; 1284; 1285; 1282; 382; 383; 1287; 1289; 1288; 385; 387; 386; 1290; 1291; 388; 390; 389; 1292; 391; 392; 1293; 393; 1295; 1294; 1296.
- (viii) Table H: 394; 395; 396; 1298; 1297; 397; 398; 399; 1299; 1300; 401; 402; 1306; 1305; 1308; 1307; 1301; 1302; 1303; 1304; 1815; 403; 1309; 404; 1310; 1311; 405; 1314; 1312; 1313; 406; 1318; 1315; 407; 1316; 408; 1317; 409; 410; 411; 1319; 1321; 1320; 1325; 1322; 1324; 1323; 1326.
- (ix) Table I: 412; 423; 417; 416; 413; 1327; 419; 418; 1328; 1329; 1330; 1331; 1333; 1332; 424; 1334; 1335; 1336; 1337; 426; 1338; 1339; 1340; 1341; 427; 428; 1342; 1343; 1345; 1344.
- (x) Table J: 1346; 429; 1347; 1350; 1348; 1349; 430; 431; 432; 1351; 1352; 1355; 1353; 1354.
- (xi) Table K: 1356; 1357; 433; 434; 1358; 435; 436; 437; 1359; 1360; 438; 439; 1361; 1362; 1821.
- (xii) Table L: 440; 1363; 1823; 1364; 441; 1365; 1367; 1366; 442; 443; 1368; 1370; 1369; 1371; 1372; 444; 445; 1374; 1373; 1381; 1378; 1379; 1380; 1377; 1375; 1376; 1383; 1384; 1385; 1386; 1382; 1388; 446; 1387; 1389; 447; 1390; 1391; 1392; 1393; 448; 1395; 1397; 1396; 449; 450; 1394; 1398; 1399; 451; 452; 1401; 1400; 1402; 453.
- (xiii) Table M: 454; 1403; 455; 1404; 456; 1405; 1406; 457; 1408; 1410; 1407; 1409; 1411; 458; 1413; 1412; 1414; 1415; 459; 460; 1416; 461; 1418; 462; 1417; 1419; 1420; 463; 1421; 464; 469; 1422; 1424; 1423; 483; 1426; 1425; 479; 484; 1427; 1429; 1428; 486; 1430; 485; 1431; 1432; 1433; 1434; 1435; 1436; 1437; 504; 505; 1438; 1439; 506; 1440; 1441; 507; 1442; 508; 1443; 1445; 1444; 512; 1447; 1446; 513; 515; 514; 516; 518; 517; 1449; 519; 1448; 1450; 520; 521.
- (xiv) Table N: 1452; 1451; 522; 1453; 1454; 1455; 523; 524; 526; 525; 527; 528; 1456; 1457; 1458; 1459; 1463; 1460; 532; 1462; 1461; 534; 1464; 1465; 1466; 1467; 1468; 535; 1469; 1470; 536; 537.

- (xv) Table O: 548; 1472; 546; 1471; 549; 550; 1473; 553; 551; 1474; 554; 1475; 555; 1476; 1477; 1478; 1479; 1481; 1480; 556.
- (xvi) Table P: 558; 557; 559; 1483; 1482; 560; 561; 1484; 1485; 1486; 1490; 562; 1487; 1488; 565; 566; 568; 569; 570; 572; 571; 1491; 1492; 1493; 573; 575; 576; 577; 1489; 578; 1494; 579; 581; 1495; 1498; 1496; 1497; 1499; 1500; 584; 585; 1503; 1501; 1502; 1504; 1505; 1506; 586; 587; 1507; 1508; 1509; 588; 589; 590; 593; 1510; 594; 595; 1511; 1513; 1512; 1515; 596; 1517; 1516; 1518; 597; 1519; 598; 1811; 599; 600; 1520; 1521; 1522; 1523; 601; 1524; 603; 604; 1527; 1526; 1525; 1528; 1529; 606; 1530; 1531; 1533; 1532; 607; 608; 609; 610; 1534; 612; 1535; 613; 1536; 614; 615; 1537; 1538; 616; 1539; 620; 1540; 621; 1543; 1541; 1542; 1544; 622; 623; 626; 627; 1546; 1545; 1548; 1547; 1552; 1549; 1551; 1550; 1553; 628; 1555; 1556; 629; 630; 631; 1557; 1558; 1559; 632; 1561; 1560; 633; 634; 643; 1562; 644; 1565; 1563; 1564; 1566; 1568; 1567; 645.
- (xvii) Table Q: 646, 1569, 648.
- (xviii) Table R: 649; 1570; 1573; 1572; 1577; 1571; 1574; 1576; 1575; 1578; 1579; 1580; 1581; 1582; 1583; 1584; 1585; 1817; 1586; 1587; 1588; 654; 655; 666; 656; 657; 1592; 1591; 1593; 1594; 664; 665; 1595; 1597; 1596; 667; 668; 1598; 1813; 1599; 662; 1590; 1589; 1600; 1601; 669; 670; 671; 1602; 672; 1603; 1604; 1606; 1605; 673; 1607; 1608; 1609.
- (xix) Table S: 1610; 674; 1611; 675; 1612; 676; 677; 1613; 1614; 678; 679; 1615; 1616; 680; 1617; 681; 1618; 1619; 1620; 1621; 1622; 1623; 683; 682; 1624; 1625; 685; 684; 1626; 1627; 1628; 1629; 686; 1631; 1630; 1632; 687; 1633; 688; 690; 1634; 697; 689; 1635; 700; 703; 1636; 1637; 1832; 1639; 1638; 1640; 704; 1641; 705; 1642; 1643; 707; 706; 1644; 708; 709; 710; 1646; 1647; 1645; 711; 1648; 1649; 1650; 1651; 1652; 1653; 712; 713; 1654; 1655; 714; 715; 1656; 716; 717; 718; 1657; 719; 1658; 1828; 1833; 1659; 731; 732; 1660; 733; 1661; 1662; 738; 740; 739; 1663; 1664; 1666; 1665; 1667; 746; 747; 748; 1674; 744; 743; 1675; 749; 750; 1670; 1668; 1669; 1671; 1672; 1673; 742; 751; 1676; 753; 1678; 1677; 752; 1679; 1680; 1681; 755; 1682; 1683; 1684; 756; 757; 758; 759; 1685; 761; 760; 1686; 763; 762; 1688; 1687; 1692; 1689; 1691; 1690; 764; 1693; 1694; 1696; 1695; 766; 1697; 1698; 1699; 1700; 1701; 767; 768; 1702; 769; 1708; 1709; 771; 1703; 1710; 1705; 1706; 1707; 1704; 772; 1827; 773; 774; 1711; 775; 1712; 1713; 1714; 1715; 1723; 1718; 1717; 1716; 1722; 1719; 1721; 1720; 777; 776; 779; 778; 1834.
- (xx) Table T: 780; 1724; 1725; 1726; 781; 1727; 1728; 782; 1729; 1730; 1731; 1733; 1732; 786; 784; 785; 783; 787; 1736; 788; 1734; 789; 1735; 1737; 790; 1740; 1739; 1738; 1744; 1741; 1743; 1742; 1746; 1745; 1747; 1748; 1749; 792; 793; 1750; 794; 795; 796; 797; 798; 799; 1751; 800; 1752; 1754; 1753; 1755; 801; 1756; 1757; 1759; 1758; 802; 1760; 804; 1761; 805; 1762.
- (xxi) Table U: 806; 1763; 1764; 808; 1765; 809; 810; 811; 1766; 1824.
- (xxii) Table V: 1767; 1768; 1769; 812; 1770; 813; 1772; 1771; 1773; 815; 1826; 1776; 1775; 1777; 1774; 817; 1778; 1779; 1780; 820; 823; 824; 816; 818; 1782; 1781; 826; 825; 1783; 1786; 827; 1785; 1784; 1787; 1788; 1789; 1791; 1790; 828; 830; 829.
- (xxiii) Table W: 1792; 831; 1793; 832; 833; 1795; 1794; 1796; 834; 835; 836; 1799; 1797; 837; 838; 1798; 839; 1800; 841; 840; 1801; 844; 1802; 1803; 1804; 1805.

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(xxiv) Table Y: 1806; 1835; 849; 848; 850; 855; 1807; 860; 1808; 1809

(xxv) Table Z: 1814.

- (b) In the following entries, in the Notes, omit ‘applies.’; substitute ‘applies and none of the exclusions in section 38-3 of the GST Act apply.’: 871; 876; 5; 7; 9; 12; 22; 903; 26; 24; 25; 910; 913; 918; 930; 931; 937; 107; 940; 943; 131; 134; 135; 953; 955; 956; 957; 965; 968; 966; 967; 152; 982; 990; 995; 996; 198; 1013; 1014; 1016; 201; 1021; 202; 204; 1031; 207; 209; 1033; 1039; 218; 219; 220; 1045; 1046; 1048; 1049; 1050; 234; 1056; 1062; 1061; 1066; 1069; 1071; 1073; 1076; 264; 270; 1095; 1097; 1099; 283; 1100; 1105; 1108; 1819; 1122; 307; 308; 1130; 1148; 314; 313; 1154; 1167; 1168; 1170; 1172; 1175; 1186; 1202; 1217; 344; 1228; 1230; 1233; 1247; 1248; 375; 376; 1259; 1279; 1287; 389; 1295; 1298; 1300; 402; 1815; 1309; 405; 1315; 424; 427; 429; 1350; 430; 1364; 1366; 1368; 1372; 1383; 1384; 1386; 1389; 447; 1391; 1397; 454; 1404; 1408; 1415; 459; 460; 461; 1419; 463; 1430; 1438; 1439; 506; 507; 1443; 516; 521; 522; 1453; 1454; 1463; 1460; 1462; 1465; 1466; 553; 551; 554; 1475; 1476; 1481; 558; 1483; 561; 1485; 1490; 1487; 1488; 566; 572; 571; 1491; 1492; 577; 578; 1494; 1500; 585; 1503; 1501; 586; 589; 1510; 1518; 1519; 1521; 1523; 604; 1525; 610; 1534; 1537; 621; 1541; 1557; 634; 1569; 1580; 1584; 654; 1591; 1593; 1594; 1813; 670; 1604; 1608; 1611; 675; 1614; 679; 1615; 1617; 1620; 1621; 1622; 1623; 683; 1624; 1632; 1635; 703; 705; 706; 1648; 1651; 1653; 1654; 1655; 739; 1663; 1664; 1667; 748; 1675; 750; 1671; 753; 1679; 1682; 1683; 1684; 759; 1685; 1696; 1695; 766; 1699; 768; 1702; 769; 1711; 1712; 1713; 1714; 1715; 1723; 779; 780; 1724; 1725; 1726; 781; 1727; 782; 1730; 1732; 786; 784; 1737; 1750; 794; 795; 796; 799; 800; 1755; 1757; 1767; 1768; 1769; 1774; 1783; 1786; 827; 1785; 1784; 829; 833; 837; 838; 1804; 1805; 1806; 849; 848; 860 and 1809.
- (c) In Detailed food list ID 235, in the Notes, omit ‘applies for food, paragraph 38-4(1)(b) applies’; substitute ‘applies and none of the exclusions in section 38-3 of the GST Act apply’.
- (d) In Detailed food list IDs 905, 1085, 1139, 1155, 1278, 1327, 1603 and 1787, after ‘applies’, insert ‘and none of the exclusions in section 38-3 of the GST Act apply’.
- (e) In Detailed food list ID 1778, in the Notes, omit ‘Paragraph 38-4(1)(f)’; substitute ‘Fat/oil marketed for culinary purposes. Paragraph 38-4(1)(f) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply’.
- (f) Insert the following entries:
- (i) In Table A

1836	arrangement of cheese, cold cuts, seafood, antipasto, fruits, vegetables or other foods where the food: <ul style="list-style-type: none"> • is presented on a platter or other serving ware, • is likely to be served in the same form in which it is sold, • requires little or no additional preparation, such as cooking or heating (not thawing), and • is suitable for sharing. 	taxable	Schedule 1, item 5 of the GST Act applies.
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(ii) In Table B

1837	baking mixes (e.g. biscuit, cake, cookie, cupcake, fairy cake) 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 foods and taxable non-foodstuffs is packed and sold together the items are taxed individually as a mixed supply
1838	baking mixes (e.g. biscuit, cake, cookie, cupcake, fairy cake) that contain chocolate chips within the mix (and contains no taxable food)	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply. Cooking/baking chocolate in a baking mix is not food of a kind marketed as an ingredient for confectionery. Schedule 1, item 8 of the GST Act does not apply.
1839	baking mixes (e.g. biscuit, cake, cookie, cupcake, fairy cake) 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 separately packaged goods is packed and sold together the items are taxed individually as a mixed supply. This is not a combination of foods, one of which is taxable. This is because additional ingredients, such as eggs and milk, and further steps are required (refer to Example 2 in GSTD 2024/1).
1840	baking mixes (e.g. biscuit, cake, cookie, cupcake, fairy cake) that do not contain any taxable ingredients	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1841	breakfast products that consist principally of seeds or nuts that have been processed or treated by salting, spicing, smoking or roasting, or in any other similar way (including toasting or baking)	taxable	Schedule 1, item 19 of the GST Act applies.

(iii) In Table D

1842	dry foods for baby or infants not including rusks but including wafers, rice crackers, soft biscuits	taxable	Schedule 1, item 32 of the GST Act applies, and clause 5(b) does not apply because they are not 'rusks for infants or invalids, or goods consisting principally of those rusks'. A rusk is a very hard dry biscuit or twice baked bread often given to babies that are teething.
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GST FL1

1843	dry processed snack foods for infants that are similar to potato crisps, sticks or straws, corn crisps or chips (whether or not they contain vegetable or fruit)	taxable	Schedule 1, item 18 of the GST Act applies.
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(iv) In Table P

1844	popping balls, popping pearls, tapioca pearls, aloe vera, jellies and other toppings and ingredients that are for adding to beverages (such as milk tea, fruit tea, bubble tea)	taxable	Paragraph 38-3(1)(d) 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) applies even if the product has a subsidiary use as an ingredient for non-beverage food products. Determining if a product is an ingredient for a beverage requires consideration of the basic nature of the goods, including their composition and function.
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(v) In Table S

1845	seeds or nuts that have been processed by activating in salt water and dehydrating	taxable	Food for human consumption that is of a kind specified in item 16 of Schedule 1 of the GST Act.
1846	sport or energy gels containing a significant proportion of carbohydrates as ingredients (such as maltodextrin) and viscous in nature	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.

(vi) In Table W

1847	water, where alkaline or other additives are added	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act. When additional alkaline or other additives are added, such as through a manufacturing process, item 14 of Schedule 2 of the GST Act does not apply.
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(vii) In Table Y

1848	yoghurt with breakfast cereal (where the yoghurt and dry breakfast cereal are in separate compartments of the one product)	taxable	Schedule 1, item 4 of the GST Act applies as the product is of a kind marketed as a prepared meal (breakfast).
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GST FL1

(g) Omit the wording of Detailed food list ID 10; substitute:

10	baby food (not dry food) stored in tins, jars, pouches or satchels and does not require refrigeration or freezing	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. Item 4 of Schedule 1 does not apply to food that does not require refrigeration or freezing for its storage (clause 4 of Schedule 1).
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(h) Omit the wording of Detailed food list 926; substitute:

926	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. The product is not a combination of foods under paragraph 38-3(1)(c) of the GST Act, even if the nuts are roasted as the nuts are not separately identifiable (refer GSTD 2024/1).
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(i) Omit the wording of Detailed food list ID 126; substitute:

126	breakfast cereal, excluding products, consisting principally of seeds or nuts that have been processed or treated by salting, spicing, smoking or roasting, or in any other similar way (including toasting or baking)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. Schedule 1, item 19 of the GST Act applies to products consisting principally of seeds or nuts that have been processed or treated by roasting, toasting, baking.
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(j) Omit the wording of Detailed food list ID 128; substitute:

128	breakfast food, consisting principally of compressed, rolled or flattened cereal, excluding products consisting principally of seeds or nuts that have been processed or treated by salting, spicing, smoking or roasting, or in any other similar way (including toasting or baking)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. Clause 5, Schedule 1 states that these foods will not be considered to be biscuit goods. Schedule 1, item 19 of the GST Act applies to products consisting principally of seeds or nuts that have been processed or treated by roasting, toasting, baking.
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(k) Omit the wording of Detailed food list ID 155; substitute:

155	casserole mixes (dry or liquid)	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
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- (l) Omit the wording of Detailed food list 195; substitute:

195	chips (deep-fried potato or other vegetables sold frozen)	GST-free	Food for human consumption. Paragraph 38-4(1)(a) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
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- (m) Omit the wording of Detailed food list ID 1107; substitute:

1107	dip and biscuits sold as a single item for consumption	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 (refer Example 7 of GSTD 2024/1).
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- (n) Omit the wording of Detailed food list ID 1336; substitute:

1336	infant food stored in tins, jars, pouches or satchels and does not require refrigeration or freezing	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. Item 4 of Schedule 1 does not apply to food that does not require refrigeration or freezing for its storage (clause 4 of Schedule 1).
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- (o) Omit the wording of Detailed food list 1359; substitute:

1359	ketjap manis (also kecap manis)	GST-free	Condiment. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
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- (p) Omit the wording of Detailed food list ID 597; substitute:

597	pizza bases (fresh or frozen)	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
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- (q) In Detailed food list ID 431, omit the item description; substitute 'jelly, ready to eat (excluding jelly that is for adding to beverages such as milk tea, fruit tea, bubble tea)'.
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- (r) In Detailed food list ID 1609, omit the Notes; substitute:

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.

A rusk is a very hard dry biscuit or twice baked bread often given to babies that are teething.

- (s) In Detailed food list ID 1820, omit the Notes; substitute:
A product containing a range of individual food products that remain distinct and are not supplied as a single item for consumption, is not a combination of foods, one of which is taxable. Paragraph 38-3(1)(c) of the GST Act does not apply (refer GSTD 2024/1).
For more information on mixed supplies, refer GSTR 2001/8 and paragraphs 63 to 66 of GSTR 2006/9.
- (t) In Detailed food list ID 1299, omit the Notes; substitute:
A product containing a range of individual food products that remain distinct is not a combination of foods, one of which is taxable. Paragraph 38-3(1)(c) of the GST Act does not apply (refer GSTD 2024/1).
For more information on mixed supplies, refer GSTR 2001/8 and paragraphs 63 to 66 in GSTR 2006/9.
- (u) In Detailed food list ID 1441, omit the Notes; substitute:
Combination of foods, at least one of which (the glace cherries) is of a kind specified in Schedule 1 of the GST Act. Paragraph 38-3(1)(c) of the GST Act applies (refer GSTD 2024/1).
- (v) In Detailed food list ID 1659, omit the Notes; substitute:
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 (refer GSTD 2024/1). 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.
- (w) In Detailed food list ID 1754, omit the Notes; substitute:
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 (refer GSTD 2024/1).
- (x) In Detailed food list ID 369, at the end of the Notes, omit the full stop; substitute '(refer GSTD 2024/1).'
- (y) In Detailed food list ID 1402:
(i) Omit the item description; substitute 'tuna and biscuits sold as a single item for consumption'.
(ii) Omit the Notes; substitute:
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 (refer GSTD 2024/1).
(iii) Move entry to Table T and insert after Detailed food list ID 801.
- (z) In Detailed food list ID 941, omit 'Brioche'; substitute 'brioche'.
- (aa) In Detailed food list ID 135, omit 'Butter'; substitute 'butter'.
- (ab) In Detailed food list ID 215, omit 'Coffee beans'; substitute 'coffee beans'.
- (ac) In Detailed food list IDs 1102, 1280, 1363, 1411 and 1707, in the Notes, omit the comma.
- (ad) In Detailed food list ID 1508, before 'pick', insert a quotation mark.
- (ae) In Detailed food list IDs 1830, 1040 and 1832, in the Notes, after the second instance of 'Schedule 1', omit 'of the GST Act'.
- (af) In Detailed food list ID 1478, in the Notes, omit 'applyto'; substitute 'apply to'.

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- (ag) In Detailed food list ID 1533, in the Notes, omit 'ATO ID 2002/119 '); substitute 'ATO ID 2002/119'.
- (ah) In Detailed food list ID 778, in the Notes, omit 'products.Determning'; substitute 'products. Determining'.
- (ai) In Detailed food list IDs 865, 864, 867, 2, 868, 869, 881, 880, 889, 888, 892, 894, 895, 72, 73, 950, 949, 125, 317, 1070, 289, 1128, 1127, 1137, 1136, 1161, 1160, 1184, 1183, 1188, 1191, 1190, 1187, 1200, 1199, 1205, 1204, 1208, 1207, 1254, 1257, 1256, 1253, 1276, 1275, 1284, 1285, 1310, 1311, 1324, 1323, 1344, 1355, 1378, 1379, 1380, 458, 1436, 1437, 569, 598, 633, 1571, 1576, 1575, 1721, 1720, 1743 and 1742, at the end of the Notes, insert a full stop.
- (aj) Omit Detailed food list IDs 4, 6, 922; 921; 920; 919; 936; 960; 959; 958; 143, 158, 168, 217, 1044; 1043; 1054; 1053; 1052; 1051; 1090; 1089; 1088; 1087; 292, 1147; 1146; 1145; 1144; 346, 364, 514, 548, 1489; 600, 1562; 644, 697, 717 and 820.
- (ak) In Detailed food list IDs 862, 861, 864, 863, 878, 877, 881, 880, 879, 884, 886, 885, 887, 889, 888, 947, 946, 948, 950, 949, 1125, 1124, 1126, 1128, 1127, 1135, 1137, 1136, 1134, 1158, 1157, 1161, 1160, 1159, 1181, 1180, 1184, 1183, 1182, 1188, 1189, 1191, 1191, 1190, 1187, 1197, 1198, 1200, 1199, 1196, 1205, 1204, 1206, 1208, 1207, 1254, 1255, 1257, 1256, 1253, 1273, 1274, 1276, 1275, 1272, 1283, 1284, 1285, 1282, 1320, 1321, 1324, 1323, 1379, 1380, 1377, 1408, 1409, 1434, 1435, 1436, 1437, 1548, 1547, 1549, 1551, 1550, 1573, 1572, 1574, 1576, 1575, 1688, 1687, 1689, 1691, 1690, 1718, 1717, 1719, 1721, 1720, 1740, 1739, 1741, 1743, 1742, 1788, 1789, 1790 and 828, at the end of the Item description, omit the full stop.

This Addendum applies to tax periods both before and after its date of issue. As the Addendum applies both before and after its date of issue, both the pre-addendum wording of GST II FL1 and the revised wording in the Addendum will apply for overlapping periods of time. In these circumstances, entities can choose to rely on either version when applying GST II FL1 during that period.¹

Commissioner of Taxation

28 February 2024

¹ Subsection 357-75(1A) of Schedule 1 to the *Taxation Administration Act 1953*. See also paragraph 58A of Taxation Ruling TR 2006/10 *Public Rulings*.

ATO references

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