

Detailed food list ID	Item	GST status	Notes
1	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.
861	acidity regulator – food additive that is not an ingredient for a beverage or marketed as an ingredient for confectionery and that at time of supply: (a) is packaged or marketed for retail sale; or (b) all of the following apply (i) has a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral); (ii) is supplied for use solely or predominantly in the composition of food; and (iii) is essential to the composition of that food	GST-free	Exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subsection 38-3.01(1) of the GST Regulations do not apply, as subsection 38-3.01(2) of the GST Regulations applies. Examples include dietary mineral compounds, such as calcium acetate (E263), phosphoric acid (E338) and sodium sulphate (E514).
870	alfalfa sprouts	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
871	almond essence	GST-free	Flavouring. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
874	anchovies	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
876	aniseed essence	GST-free	Flavouring. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.

877	<p>anti-caking agent – food additive that is not an ingredient for a beverage or marketed as an ingredient for confectionery and that at time of supply:</p> <p>(a) is packaged or marketed for retail sale; or</p> <p>(b) all of the following apply</p> <p>(i) has a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral);</p> <p>(ii) is supplied for use solely or predominantly in the composition of food; and</p> <p>(iii) is essential to the composition of that food</p>	GST-free	<p>Exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subsection 38-3.01(1) of the GST Regulations do not apply, as subsection 38-3.01(2) of the GST Regulations applies.</p> <p>Examples include dietary mineral compounds, such as calcium silicate (E552), ferric ammonium citrate (E381) and magnesium carbonate (E504).</p>
885	<p>antioxidant – food additive that is not an ingredient for a beverage or marketed as an ingredient for confectionery and that at time of supply:</p> <p>(a) is packaged or marketed for retail sale; or</p> <p>(b) all of the following apply</p> <p>(i) has a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral);</p> <p>(ii) is supplied for use solely or predominantly in the composition of food; and</p> <p>(iii) is essential to the composition of that food</p>	GST-free	<p>Exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subsection 38-3.01(1) of the GST Regulations do not apply, as subsection 38-3.01(2) of the GST Regulations applies.</p> <p>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).</p>
3	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.
893	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.
5	apple sauce	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.

7	arrowroot powder	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.
8	artichokes (fresh, frozen, marinated)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
10	baby, infant or toddler 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 3 of Schedule 1).
15	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.
12	bacon chips (food garnish)	GST-free	Garnish. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
17	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.
899	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 savoury snacks, bread with a sweet filling or coating or biscuit goods.
900	baguettes (unfilled)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
902	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.
21	baked beans	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.

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.
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.
22	baking powder	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.
903	baking soda (sodium bicarbonate)	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.
905	bamboo leaves (dried, used to wrap and flavour food)	GST-free	Flavouring. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply (refer ATO ID 2004/372).
906	bamboo shoots	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1825	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.
26	barbeque sauce	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.
24	batter mix	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.
25	bay leaves	GST-free	Seasoning. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.

27	bean curd	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
908	bean sprouts	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
30	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.
910	beef extract	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.
28	beef goulash (canned)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
29	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).
31	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.
913	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 and none of the exclusions in section 38-3 of the GST Act apply.
69	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 subsection 38-3.01(1) of the GST Regulations do not apply as paragraph 38-3.01(2)(a) of the GST Regulations applies.
70	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).

71	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).
915	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).
918	biscuit flour	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.
923	black pudding	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
924	blancmange	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
925	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.
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).
927	blood pudding	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
928	bocconcini	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
929	boerewors	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
930	bolognese pasta sauce	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.

74	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.
931	bonito flakes	GST-free	Seasoning. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
932	bouillon	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
933	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).
76	brains	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
77	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.
78	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).
937	brandy essence	GST-free	Flavouring. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
938	bratwurst	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
107	bread and roll mixes	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.
114	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.
940	bread flour	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.

84	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.
939	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.
124	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.
126	breakfast cereal, excluding products: <ul style="list-style-type: none"> <li>• consisting principally of seeds or nuts that have been processed or treated by salting, spicing, smoking or roasting, or in any other similar way (including toasting or baking), or</li> <li>• that are a combination of foods including one or more taxable foods</li> </ul>	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. Paragraph 38-3(1)(c) of the GST Act applies to a combination of foods, at least one of which is of a kind specified in Schedule 1 of the GST Act (refer GSTD 2024/1).
128	breakfast food, consisting principally of compressed, rolled or flattened cereal, excluding products: <ul style="list-style-type: none"> <li>• consisting principally of seeds or nuts that have been processed or treated by salting, spicing, smoking or roasting, or in any other similar way (including toasting or baking), or</li> <li>• that are a combination of foods including one or more taxable foods</li> </ul>	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. Paragraph 38-3(1)(c) of the GST Act applies to a combination of foods, at least one of which is of a kind specified in Schedule 1 of the GST Act (refer GSTD 2024/1).
129	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.

943	brownie mix	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.
130	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.
131	buckwheat	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.
946	bulking agent – food additive that is not an ingredient for a beverage or marketed as an ingredient for confectionery and that at time of supply: (a) is packaged or marketed for retail sale; or (b) all of the following apply (i) has a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral); (ii) is supplied for use solely or predominantly in the composition of food; and (iii) is essential to the composition of that food	GST-free	Exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subsection 38-3.01(1) of the GST Regulations do not apply, as subsection 38-3.01(2) of the GST Regulations applies. Examples include hydrogenated carbohydrates, such as mannitol (E421) and maltitol (E965).
135	butter	GST-free	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.
141	cabanossi	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
955	cake decorating gel	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.

956	cake filling mix	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.
957	cake frosting	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.
144	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.
961	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.
962	camp pie (tinned meat)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
147	candied peel	GST-free	Schedule 1, clause 4 excludes candied peel from the category of confectionery.
963	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).
964	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.
965	cannelloni (unfilled pasta tubes)	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.
968	cannoli (unfilled pastry tube)	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.
966	canola oil marketed for culinary purposes	GST-free	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.

967	canola spread	GST-free	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.
149	canvelli beans	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
152	carob powder	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.
153	casein	GST-free	Schedule 2, item 1(b) of the GST Act applies.
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.
977	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
978	champignons	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
979	chapati	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
980	chapati wraps (unfilled)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
982	char siu sauce	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.
983	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.
163	cheese dips	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.

172	cheese spread	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
173	cheese sticks	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
985	cheese stringers	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
174	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.
160	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.
986	chevapcici	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
184	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.
177	chicken, cooked - cold	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
179	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.
182	chicken kiev, cooked (not hot) or uncooked	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. Not food of a kind marketed as a prepared meal (refer GSTD 2025/1).
183	chicken nuggets, cooked (not hot) or uncooked	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. Not food of a kind marketed as a prepared meal (refer GSTD 2025/1).

990	chicken spread	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.
189	chickpeas - machine dressed and supplied as food	GST-free	GSTB 2001/1 Pulses supplied as food for human consumption.
191	chicory and chicory essence	GST-free	Schedule 2, item 5 of the GST Act applies.
995	chilli bean sauce (toban djan)	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.
996	chilli paste/sauce	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.
994	chillies	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
997	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).
999	chipolatas	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
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.
1001	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).
198	chocolate dessert cups	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.
1010	chocolate drinking preparation - dry, marketed for the purpose of flavouring milk	GST-free	Schedule 2, item 9 of the GST Act applies.

1009	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).
1013	chocolate essence	GST-free	Flavouring. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1014	chocolate liquor flavouring that is not: • an ingredient for a beverage; or • marketed as an ingredient for confectionery	GST-free	Flavouring. Paragraphs 38-4(1)(b) or (e) of the GST Act apply and none of the exclusions in section 38-3 of the GST Act apply.
1016	chocolate spread (not marketed as confectionery)	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.
1018	chorizo	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
201	chutney	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.
1021	cider vinegar	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.
202	cinnamon	GST-free	Spice. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1022	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.
1023	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.
204	coating mixes (for meat)	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.

1025	cochineal (packaged and marketed for retail sale)	GST-free	Exempt food additive (retail sale). Paragraph 38-3(1)(e) of the GST Act and subsection 38-3.01(1) of the GST Regulations do not apply as paragraph 38-3.01(2)(a) of the GST Regulations applies.
205	cocktail frankfurts (cold, uncooked)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1026	cocktail onions	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1028	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).
206	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.
1030	coconut (whole, shredded, desiccated)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1031	coconut essence	GST-free	Flavouring. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1032	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).
207	coconut milk or cream	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.
209	coconut oil marketed for culinary purposes	GST-free	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.
1033	coconut spread	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.
1036	coffee bags	GST-free	Schedule 2, item 5 of the GST Act applies.
215	coffee beans (green, roasted, ground)	GST-free	Schedule 2, item 5 of the GST Act applies.

211	coffee essence	GST-free	Schedule 2, item 5 of the GST Act applies.
210	coffee (granules, powdered, freeze-dried, capsules for machine)	GST-free	Schedule 2, item 5 of the GST Act applies.
1037	coffee mixes	GST-free	Schedule 2, item 7 of the GST Act applies.
1035	coffee substitute	GST-free	Schedule 2, item 8 of the GST Act applies.
1039	cola essence	GST-free	Flavouring. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1040	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. Note: Platters and other serving arrangements of food are taxable as they are covered by item 5 of Schedule 1.
218	compound chocolate (not marketed as an ingredient for confectionery)	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.
219	compound yoghurt (not marketed as an ingredient for confectionery)	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.
220	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 and none of the exclusions in section 38-3 of the GST Act apply.
223	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.
224	condensed milk	GST-free	Schedule 2, item 1(a) of the GST Act applies.
1045	condiments	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.
1046	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 and none of the exclusions in section 38-3 of the GST Act apply.

1048	confiture	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.
1049	conserve	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.
1050	cook in sauce	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.
234	cooking spray and oils	GST-free	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.
235	cooking wine (containing salt and marketed as cooking wine)	GST-free	Ingredients for food. Paragraph 38-4(1)(b) of the GST Act applies and none of the exclusions in section 38-3 apply.
1056	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 and none of the exclusions in section 38-3 of the GST Act apply.
237	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.
1850	cordons bleu, cooked (not hot) or uncooked	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1062	corn syrup	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.
1064	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.
1059	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.

1060	corned beef hash	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1058	cornflakes	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1061	cornflour	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.
1065	cottage cheese	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
240	couscous (not hot)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1066	couverture (not marketed as an ingredient for confectionery)	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.
243	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.
1068	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.
242	crab meat (not hot)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
246	cranberries	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1069	cranberry sauce	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.
247	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.

249	cream cheese	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1070	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 subsection 38-3.01(1) of the GST Regulations do not apply as paragraph 38-3.01(2)(a) of the GST Regulations applies. For example: bicarb soda.
1071	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 and none of the exclusions in section 38-3 of the GST Act apply.
256	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, crêpe, muffin or pudding.
257	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, crêpe, muffin or pudding.
258	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, crêpe, muffin or pudding.
1073	crème caramel mix	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.
1074	crème fraiche	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1076	crêpe mix	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.

1081	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.
264	croutons	GST-free	Garnish. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
265	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.
266	crumpets	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1082	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.
1084	csabai	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1085	culinary herbs - supplied for culinary purposes	GST-free	Seasoning. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply (refer to ATO ID 2001/562).
1812	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. If the product is food marketed as a prepared meal, refer to paragraphs 63 to 66 of GSTD 2025/1).
270	curry powders, pastes, sauces	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.

271	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.
1095	dairy blend spread	GST-free	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.
277	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, crêpe, muffin or pudding.
279	damper	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1097	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 and none of the exclusions in section 38-3 of the GST Act apply.
1099	dessert filling	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.
283	dessert preparations (including dairy dessert)	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.
1100	dessert sauce	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.
1101	devon	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1104	dill cucumber	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1105	dill pickles	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.

284	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.
1863	dinner or meal kit (e.g. burrito, enchilada, fajita, quesadilla, taco) that: • does not contain any separately identifiable taxable food; and • requires more than limited further preparation, assembling or cooking activity before consumption	GST-free	Food 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 given there are no separately identifiable taxable foods (refer GSTD 2024/1). Schedule 1, item 4 of the GST Act does not apply, as the product is not food of a kind marketed as a prepared meal (refer GSTD 2025/1).
1108	dipping sauce	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.
286	dips	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
287	distilled water (labelled or marketed for human consumption)	GST-free	Schedule 2, item 14 of the GST Act applies.
1112	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.
1113	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.
1114	dried shredded pork	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.

289	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).
293	dry preparations marketed for the purpose of flavouring milk	GST-free	Schedule 2, item 9 of the GST Act applies.
294	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.
298	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.
1121	egg custard	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1122	egg custard mix	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.
306	egg substitutes	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
307	egg whites (fresh, frozen, powdered)	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.
300	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.
308	eggs yolks (fresh, frozen, powdered)	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.

1124	emulsifier – food additive that is not an ingredient for a beverage or marketed as an ingredient for confectionery and that at time of supply: (a) is packaged or marketed for retail sale; or (b) all of the following apply (i) has a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral); (ii) is supplied for use solely or predominantly in the composition of food; and (iii) is essential to the composition of that food	GST-free	Exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subsection 38-3.01(1) of the GST Regulations do not apply, as subsection 38-3.01(2) of the GST Regulations applies.
1133	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.
1134	enzyme – food additive that is not an ingredient for a beverage or marketed as an ingredient for confectionery and that at time of supply: (a) is packaged or marketed for retail sale; or (b) all of the following apply (i) has a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral); (ii) is supplied for use solely or predominantly in the composition of food; and (iii) is essential to the composition of that food	GST-free	Exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subsection 38-3.01(1) of the GST Regulations do not apply, as subsection 38-3.01(2) of the GST Regulations applies. Examples include a-amylase (E1100), lipases (E1104) and lysozyme (E1105).
312	faba beans - machine dressed and supplied as food	GST-free	GSTB 2001/1 Pulses supplied as food for human consumption.
314	falafel mix	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.

1149	farfel	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
313	fat marketed for culinary purposes	GST-free	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.
1150	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.
1152	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.
1154	filling mix (for cakes)	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.
1155	fillings for bakery goods and desserts	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 (refer to ATO ID 2003/876).
316	firm cheese	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1157	firming agent – food additive that is not an ingredient for a beverage or marketed as an ingredient for confectionery and that at time of supply: (a) is packaged or marketed for retail sale; or (b) all of the following apply (i) has a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral); (ii) is supplied for use solely or predominantly in the composition of food; and (iii) is essential to the composition of that food	GST-free	Exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subsection 38-3.01(1) of the GST Regulations do not apply, as subsection 38-3.01(2) of the GST Regulations applies. Examples include dietary mineral compounds, such as calcium chloride (E509) and magnesium sulphate (E518).

1163	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).
319	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.
318	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.
320	fish fingers (frozen)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1165	fish in sauce or marinade (refrigerated or frozen)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. Not food of a kind marketed as a prepared meal (refer GSTD 2025/1).
1167	fish sauce	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.
1168	fish spread	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.
1170	flapcake mix	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.
1172	flapjack mix	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.
1173	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.
1175	flavour base - dry/liquid/paste	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.

1180	<p>flavour enhancer – food additive that is not an ingredient for a beverage or marketed as an ingredient for confectionery and that at time of supply:</p> <p>(a) is packaged or marketed for retail sale; or</p> <p>(b) all of the following apply</p> <p>(i) has a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral);</p> <p>(ii) is supplied for use solely or predominantly in the composition of food; and</p> <p>(iii) is essential to the composition of that food</p>	GST-free	<p>Exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subsection 38-3.01(1) of the GST Regulations do not apply, as subsection 38-3.01(2) of the GST Regulations applies.</p> <p>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).</p>
1176	flavoured cheese	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
334	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.
1186	flour (white and wholemeal, plain or self-raising)	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.

1187	foaming agent – food additive that is not an ingredient for a beverage or marketed as an ingredient for confectionery and that at time of supply: (a) is packaged or marketed for retail sale; or (b) all of the following apply (i) has a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral); (ii) is supplied for use solely or predominantly in the composition of food; and (iii) is essential to the composition of that food	GST-free	Exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subsection 38-3.01(1) of the GST Regulations do not apply, as subsection 38-3.01(2) of the GST Regulations applies. For example, the fatty acid stearic acid (E570).
1193	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).
1202	food coating mix	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.

1204	<p>food colouring – food additive that is not an ingredient for a beverage or marketed as an ingredient for confectionery and that at time of supply:</p> <p>(a) is packaged or marketed for retail sale; or</p> <p>(b) all of the following apply</p> <p>(i) has a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral);</p> <p>(ii) is supplied for use solely or predominantly in the composition of food; and</p> <p>(iii) is essential to the composition of that food</p>	GST-free	<p>Exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subsection 38-3.01(1) of the GST Regulations do not apply, as subsection 38-3.01(2) of the GST Regulations applies.</p> <p>For example: riboflavin (Vitamin B12, E101).</p>
1867	<p>formula ingredient marketed principally as an ingredient for infant formula – that is, formula for children up to 12 months (e.g. stage 1 and 2 formula products)</p>	GST-free	<p>Schedule 2, item 13 of the GST Act applies. Refer to GSTD 2026/1.</p>
1869	<p>formula marketed principally for children up to 12 months (e.g. stage 1 and 2 formula products)</p>	GST-free	<p>Schedule 2, item 13 of the GST Act applies. Refer to GSTD 2026/1.</p>
337	<p>frankfurts (not hot)</p>	GST-free	<p>Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.</p>
1215	<p>fried wheat gluten - ingredient for stir-fries/ vegetarian dishes</p>	GST-free	<p>Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.</p>
1216	<p>fritz</p>	GST-free	<p>Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.</p>
340	<p>frogs legs (not hot)</p>	GST-free	<p>Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.</p>
1217	<p>frosting</p>	GST-free	<p>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.</p>

344	frozen pastry	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.
347	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.
348	frozen whole fruit (including purée)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
356	fruit (fresh, dried, canned, packaged) which is not an ingredient for a beverage (excluding processed ready-to-eat fruit that is crispy or crunchy)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. For example, freeze-dried fruit is often crispy and crunchy and therefore taxable under item 18 of Schedule 1 (because it is food similar to that covered by item 15 of Schedule 1).
368	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.
1219	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.
370	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.
351	fruit cheese	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
353	fruit custard	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1222	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).
1223	fruit in jelly	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.

1244	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.
361	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.
371	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.
1225	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.
362	fruit mince	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1227	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).
1228	fruit preserves	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.
1229	fruit purée	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1230	fruit sauce	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.
1233	fruit spread	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.
1235	fruit tea (bags, loose, instant)	GST-free	Schedule 2, item 5 of the GST Act applies.
372	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.

1251	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.
373	garlic	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
374	garlic bread (not hot)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
375	garlic butter	GST-free	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.
1253	gelling agent (including gelatine) – food additive that is not an ingredient for a beverage or marketed as an ingredient for confectionery and that at time of supply: (a) is packaged or marketed for retail sale; or (b) all of the following apply (i) has a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral); (ii) is supplied for use solely or predominantly in the composition of food; and (iii) is essential to the composition of that food	GST-free	Exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subsection 38-3.01(1) of the GST Regulations do not apply, as subsection 38-3.01(2) of the GST Regulations applies. For example, dietary mineral salt potassium chloride (E508).
1259	ghee	GST-free	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.
1260	gherkins	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.

1261	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.
1263	ginger (fresh/minced)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1268	ginseng tea (bags, loose, instant)	GST-free	Schedule 2, item 5 of the GST Act applies.
1272	glazing agent – food additive that is not an ingredient for a beverage or marketed as an ingredient for confectionery and that at time of supply: (a) is packaged or marketed for retail sale; or (b) all of the following apply (i) has a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral); (ii) is supplied for use solely or predominantly in the composition of food; and (iii) is essential to the composition of that food	GST-free	Exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subsection 38-3.01(1) of the GST Regulations do not apply, as subsection 38-3.01(2) of the GST Regulations applies. Examples include beeswax (E901) and carnauba wax (E903) that are comprised of fatty acids.
1278	glucose powder (dextrose monohydrate)	GST-free	Sweetening agent. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply (refer to ATO ID 2002/130).
1279	glucose syrup/liquid glucose	GST-free	Sweetening agent. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
381	gluten-free bread	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
380	glutinous rice balls	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.

1282	glycerin (glycerine, glycerol) – food additive that is not an ingredient for a beverage or marketed as an ingredient for confectionery and that at time of supply: (a) is packaged or marketed for retail sale; or (b) all of the following apply (i) has a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral); (ii) is supplied for use solely or predominantly in the composition of food; and (iii) is essential to the composition of that food	GST-free	Exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subsection 38-3.01(1) of the GST Regulations do not apply, as subsection 38-3.01(2) of the GST Regulations applies.
382	goat's milk, processed (liquid, powdered, concentrated or condensed	GST-free	Schedule 2, item 1(a) of the GST Act applies.
383	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.
1287	golden syrup	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.
1289	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.
386	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.
388	grapes (wine and table)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
389	gravy mix	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.

1292	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.
391	green barley powder	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
392	green coffee beans	GST-free	Schedule 2, item 5 of the GST Act applies.
393	green tea (bags, loose)	GST-free	Schedule 2, item 5 of the GST Act applies.
1295	griddlecake mix	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.
1296	grissini (bread sticks)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
394	haggis (not hot)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
396	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.
1298	ham spread	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.
397	hamburger buns (unfilled)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1300	hazelnut spread	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.
402	herb (fresh, mix, paste, powder, sprinkle)	GST-free	Seasoning. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1305	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.

1308	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).
1302	herbal tea (bags, loose, instant)	GST-free	Schedule 2, item 5 of the GST Act applies.
1815	herbs for preparing tonic soups	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. Added with effect from 31 August 2011.
403	herrings (not hot)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1309	hoisin sauce	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.
405	honey	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.
1314	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.
1315	hot cake mix	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.
1316	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).
409	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.
1327	ice-cream mix	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 (refer to ATO ID 2002/981).

1328	iced coffee mix	GST-free	Schedule 2, item 7 of the GST Act applies.
1330	iced tea mix	GST-free	Schedule 2, item 7 of the GST Act applies.
1333	icing (prepared)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
424	icing powder/sugar	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.
1338	instant coffee (powdered, freeze dried, granulated)	GST-free	Schedule 2, item 5 of the GST Act applies.
1339	instant coffee substitute	GST-free	Schedule 2, item 8 of the GST Act applies.
1340	instant tea	GST-free	Schedule 2, item 5 of the GST Act applies.
1341	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.
427	iodised salt	GST-free	Seasoning. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
428	Irish stews (canned)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1342	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.
429	jam	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.
1350	jelly (jam)	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.
430	jelly crystals or powder	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.
431	jelly, ready to eat (excluding jelly that is for adding to beverages such as milk tea, fruit tea, bubble tea)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.

432	jerky, beef	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1351	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.
1356	kabana	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1357	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.
433	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.
1358	kassler	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
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.
438	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.
439	kippers	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
440	lactose	GST-free	Schedule 2, item 3 of the GST Act applies.
1363	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).
1364	laksa paste	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.
441	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.

1366	lamington mix	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.
1368	lasagne sheets	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.
1369	lavash flatbread (unfilled)	GST-free	Not food of a kind specified in Schedule 1 of the GST Act.
1372	lavender oil marketed for culinary purposes	GST-free	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.
1373	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.
1377	lecithin (E322 antioxidant, emulsifier) – food additive that is not an ingredient for a beverage or marketed as an ingredient for confectionery and that at time of supply: (a) is packaged or marketed for retail sale; or (b) all of the following apply (i) has a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral); (ii) is supplied for use solely or predominantly in the composition of food; and (iii) is essential to the composition of that food	GST-free	Exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subsection 38-3.01(1) of the GST Regulations do not apply, as subsection 38-3.01(2) of the GST Regulations applies.
1375	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).
1383	lemon butter/curd/spread	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.

1384	lemon essence	GST-free	Flavouring. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1386	lemon sauce	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.
446	lentils – machine dressed and supplied as food	GST-free	GSTB 2001/1 Pulses supplied as food for human consumption.
1389	lime essence	GST-free	Flavouring. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
447	linseed oil (for culinary use)	GST-free	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.
1390	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.
1391	liqueur flavouring that is not: • an ingredient for a beverage; or • marketed as an ingredient for confectionery	GST-free	Flavouring. Paragraphs 38-4(1)(b) or (e) of the GST Act apply and none of the exclusions in section 38-3 of the GST Act apply.
448	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.
1397	liver paste	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.
449	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.
450	liverwurst (not hot)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
454	macaroni and cheese (dry packet mix)	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.

455	mackerel	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1404	maize starch	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.
456	malt	GST-free	Schedule 2, item 5 of the GST Act applies.
1408	malt extract: • for use in making food for human consumption(excluding when marketed as an ingredient for confectionery); • that is marketed principally for drinking purposes (including as an ingredient for brewing purposes)	GST-free	Product is food under paragraphs 38-4(1)(b), 38-4(1)(d), or 38-4(1)((e) of the GST Act and none of the exclusions in section 38-3 of the GST Act apply. Schedule 2, item 6 of the GST Act applies when malt extract products are marketed principally for drinking purposes, and this includes when the product is marketed principally as an ingredient for brewing purposes.
458	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).
1412	malted milk powder marketed for the purpose of flavouring milk	GST-free	Schedule 2, item 9 of the GST Act applies.
1414	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).
1415	maple/maple flavoured syrup	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.
459	margarine	GST-free	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.
460	marinade/marinating sauce	GST-free	Flavouring. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.

1416	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.
461	marmalade	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.
462	marzipan (not confectionery)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1417	mascarpone	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1419	matzo ball mix	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.
463	mayonnaise	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.
469	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.
1422	meat cure	GST-free	Exempt food additive (food manufacture). Paragraph 38-3(1)(e) of the GST Act and subsection 38-3.01(1) of the GST Regulations do not apply as paragraph 38-3.01(2)(b) of the GST Regulations applies to meat cure used as a preservative for meat (refer to ATO ID 2004/444).
1423	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.
484	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.

1429	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.
1430	meringue mix (dry 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.
1431	milk flavouring (dry preparations marketed for this purpose)	GST-free	Schedule 2, item 9 of the GST Act applies.
1432	milk flavouring straws	GST-free	Schedule 2, item 9 of the GST Act applies.
1434	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 subsection 38-3.01(1) of the GST Regulations do not apply as paragraph 38-3.01(2)(b) of the GST Regulations applies. The dietary minerals are: calcium, chloride, chromium, cobalt, copper, iodine, iron, magnesium, manganese, molybdenum, nickel, phosphorus, potassium, selenium, sodium, sulphur and zinc.
504	mineral water (natural, non-carbonated and without any other additives)	GST-free	Schedule 2, item 14 of the GST Act applies.
505	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.
1438	mint jelly/sauce	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.
1439	mirrin	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.
506	miso paste	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.

1440	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.
507	mixed herbs (culinary use)	GST-free	Seasoning. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1442	mixed nuts (raw)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1443	molasses	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.
1444	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.
1446	mountain bread (unfilled)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
513	mousse and instant desserts	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
516	muffin mixes	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.
518	muffins (bread type)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
519	mung beans – machine dressed and supplied as food	GST-free	GSTB 2001/1 Pulses supplied as food for human consumption.
520	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.
521	mustard	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.

1451	naan bread (unfilled)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
522	nacho topping	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.
1454	nasi goreng mix	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.
1455	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).
523	neufchatel cheese	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
526	non-alcoholic carbonated beverages consisting of 100% pure fruit/vegetable juice	GST-free	Schedule 2, item 11 of the GST Act applies.
527	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.
528	non-carbonated natural water without any additives	GST-free	Schedule 2, item 14 of the GST Act applies.
1457	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).
1463	noodles and sauce product that does not need refrigeration or freezing for its storage	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 3 of Schedule 1).
1460	noodle flour	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.
532	noodle kit (dry, unassembled)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.

1462	noodle sauce	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.
1461	noodles (e.g. egg and Hokkien noodles) without other ingredients. Can be fresh, frozen or dried, but not hot. Does not apply to crispy noodle snacks	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. Not food of a kind: <ul style="list-style-type: none"> <li>• marketed as a prepared meal (refer GSTD 2025/1), or</li> <li>• covered by item 18 of Schedule 1.</li> </ul>
1465	nori seasoning	GST-free	Seasoning. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1466	nori wrappers	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.
1472	oat flakes	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
546	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.
549	octopus (not hot)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1473	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.
553	oil cooking spray	GST-free	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.
551	oil marketed for culinary purposes	GST-free	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.

554	olive oil marketed for culinary purposes	GST-free	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.
1475	olive oil spread	GST-free	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.
555	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.
1476	orange essence	GST-free	Flavouring. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1477	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).
1481	oyster/oyster flavoured sauce	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.
556	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.
558	pancake mix	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.
1483	panjack mix	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.
561	pappadums (uncooked)	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.

1484	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.
1485	parisian essence	GST-free	Flavouring. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1490	pasta and sauce product that does not need refrigeration or freezing for its storage	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 3 of Schedule 1).
562	pasta without sauce (fresh, frozen or dried, but not hot). Does not apply to crispy pasta snacks	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. Not food of a kind: <ul style="list-style-type: none"> <li>• marketed as a prepared meal (refer GSTD 2025/1), or</li> <li>• covered by item 18 of Schedule 1.</li> </ul>
1487	pasta bake sauce	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.
1488	pasta flour	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.
566	pasta sauce (fresh, frozen, dry packet mix)	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.
572	pastry (fresh, frozen, dried)	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.
571	pastry cases	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.

1491	pastry flour	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.
1492	pastry mix	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.
573	pâté	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1851	patty (i.e. meat, meat substitute, vegetable, or seafood patties) cooked (not hot) or uncooked	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
577	pavlova mix (dry 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.
578	peanut butter	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.
1494	peanut sauce	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.
579	peanuts (blanched, raw)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1495	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).
1496	peas (dried) – machine dressed and supplied as food	GST-free	GSTB 2001/1 Pulses supplied as food for human consumption.
1499	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.
584	pepitas	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.

585	pepper	GST-free	Spice. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1503	pepper sauce	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.
1501	peppermint essence	GST-free	Flavouring. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1502	pepperoni	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
586	pesto	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.
1508	'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.
1509	pickled onions	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
588	pickled vegetables	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
589	pickles	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.
1510	pikelet mix	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.
595	pine nuts (raw)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1512	pita bread (unfilled)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.

1515	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.
1516	pita wraps (unfilled)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1518	pizza base mix	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.
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.
1519	pizza flour	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.
598	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).
1521	plum sauce	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.
1523	poffertjes mix	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.
601	polenta	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.

1524	polony	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
604	popping corn (unpopped corn kernels)	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.
1526	poppy seed rolls (unfilled)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1525	poppy seeds	GST-free	Garnish. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1529	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.
1531	potato or other vegetable balls or bites (whether or not mashed or crumbed)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
607	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.
609	potato dumplings	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
610	potato preparations (dehydrated)	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.
1534	potato starch	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.
1535	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.
614	powdered cocoa, marketed for the purpose of flavouring for milk	GST-free	Schedule 2, item 9 of the GST Act applies.

615	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.
1537	powdered fruit	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.
616	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.
621	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 and none of the exclusions in section 38-3 of the GST Act apply.
1541	prawn tubes (that need to be cooked before eating)	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.
1542	prawns – crumbed (not hot)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
622	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.
626	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.

1546	<p>prepared meal that:</p> <ul style="list-style-type: none"> <li>• does not need refrigeration or freezing for its storage; and</li> <li>• is not a combination of foods including one or more taxable foods</li> </ul>	GST-free	<p>Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.</p> <p>Item 4 of Schedule 1 does not apply to food that does not require refrigeration or freezing for its storage (clause 3 of Schedule 1). Examples include canned meals and dry packed meals.</p> <p>Paragraph 38-3(1)(c) of the GST Act applies to a combination of foods, at least one of which is of a kind specified in Schedule 1 of the GST Act (refer GSTD 2024/1).</p>
1547	<p>preservative – food additive that is not an ingredient for a beverage or marketed as an ingredient for confectionery and that at time of supply:</p> <p>(a) is packaged or marketed for retail sale; or</p> <p>(b) all of the following apply</p> <p>(i) has a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral);</p> <p>(ii) is supplied for use solely or predominantly in the composition of food; and</p> <p>(iii) is essential to the composition of that food</p>	GST-free	<p>Exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subsection 38-3.01(1) of the GST Regulations do not apply, as subsection 38-3.01(2) of the GST Regulations applies.</p> <p>Examples include dietary mineral compounds, such as calcium benzoate (E213), potassium bisulphite (E228) and sodium sorbate (E201).</p>
1556	processed cheese	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
629	processed cow's milk (liquid, powdered, concentrated or condensed)	GST-free	Schedule 2, item 1(a) of the GST Act applies.
1557	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 and none of the exclusions in section 38-3 of the GST Act apply.
1559	prosciutto	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.

634	pudding mix (powdered)	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.
643	puffed corn	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1563	pulses – machine dressed and supplied as food	GST-free	GSTB 2001/1 Pulses supplied as food for human consumption.
1566	pumpnickel bread	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
649	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.
1572	raising agent – food additive that is not an ingredient for a beverage or marketed as an ingredient for confectionery and that at time of supply: (a) is packaged or marketed for retail sale; or (b) all of the following apply (i) has a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral); (ii) is supplied for use solely or predominantly in the composition of food; and (iii) is essential to the composition of that food	GST-free	Exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subsection 38-3.01(1) of the GST Regulations do not apply, as subsection 38-3.01(2) of the GST Regulations applies. Examples include dietary mineral compounds, such as sodium bicarbonate (E500) and potassium carbonate (E501).
1578	raw nut mix	GST-free	Schedule 1, item 16 of the GST Act applies.
1579	raw/unprocessed olives	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1580	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 and none of the exclusions in section 38-3 of the GST Act apply.

1583	red bean mousse	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1584	red bean paste	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.
1586	reduced fat milk (liquid, powdered, concentrated or condensed)	GST-free	Schedule 2, item 1(a) of the GST Act applies.
654	relish	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.
666	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.
656	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.
1591	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 and none of the exclusions in section 38-3 of the GST Act apply.
1593	rice flavouring mixes	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.
1594	rice flour/glutinous rice flour	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.
664	rice milk (unflavoured)	GST-free	Schedule 2, item 4 of the GST Act applies.
665	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.

1595	rice paper	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
668	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.
1598	rice stick (noodle)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1813	rice syrup	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. Added with effect from 31 August 2011.
1599	rice vermicelli	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1589	ricotta cheese	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1601	roasted cereal beverage powder or granules	GST-free	Schedule 2, item 8 of the GST Act applies.
670	rock salt	GST-free	Seasoning. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1602	rolled oats	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
672	rollmops	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1603	rosemary skewers	GST-free	Flavouring. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply (refer to ATO ID 2004/373).
1604	rosewater essence	GST-free	Flavouring. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.

1605	roti wraps (unfilled)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
673	roulade (without pastry)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1608	rum essence	GST-free	Flavouring. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1609	rusks for infants (children up to 12 months) 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. A rusk is a very hard dry biscuit or twice baked bread often given to babies that are teething. Refer to GSTD 2026/1 for the meaning of 'infants'.
1611	salad cream	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.
675	salad dressings	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.
1855	salad – pasta salad, containing pasta and mayonnaise dressing; may also include: • carrot, celery, capsicum; or • spring onion, parsley or similar garnishes	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. Not food of a kind marketed as a prepared meal (refer GSTD 2025/1).
1856	salad – potato salad, containing potatoes and dressing; may also include: • bacon, egg, celery, capsicum; or • spring onions, chives or similar garnishes	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. Not food of a kind marketed as a prepared meal (refer GSTD 2025/1).

1612	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.
1857	salad – seafood salad, containing seafood extender (sometimes referred to as surimi or seafood mix), prawns, celery and dressing; may also contain spring onions, parsley or similar garnishes	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. Not food of a kind marketed as a prepared meal (refer GSTD 2025/1).
1858	salad – tabbouleh or tabbouli, a salad containing chopped parsley, bulgur wheat (or similar alternative), tomatoes, mint, onion and dressing	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. Not food of a kind marketed as a prepared meal (refer GSTD 2025/1).
676	salami	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
677	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.
1613	salmon mousse	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1614	salmon spread	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.
678	salsa	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
679	salt for human consumption (table, rock, iodised, sea)	GST-free	Seasoning. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1615	sambal oelek	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.
680	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).

1617	sandwich spreads	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.
1618	sardines	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1620	satay sauce	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.
1621	satay sauce mix	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.
1623	sauce mixes	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.
683	saucers such as tomato, barbeque, tartare, apple, marinating, white	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.
682	sauerkraut – not hot	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1624	sausage casings (natural)	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.
1625	sausage mince	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
684	sausages	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1626	savalloys	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
686	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.

1630	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.
1632	scone mix	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.
688	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.
690	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.
1634	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.
1635	seafood sauce	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.
703	seasoning mix, paste, powder or sprinkle	GST-free	Seasoning. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1636	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.
1637	seaweed sheets	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1640	seeds (raw)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
705	semolina	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.
707	sesame seed rolls	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.

706	sesame seeds	GST-free	Garnish. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
709	sheep's milk, processed (liquid, powdered, concentrated or condensed)	GST-free	Schedule 2, item 1(a) of the GST Act applies.
437	shish kebabs, cooked (not hot) or uncooked	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. Not food of a kind marketed as a prepared meal (refer GSTD 2025/1).
1648	shortbread mix	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.
1649	shredded chicken (tinned)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1651	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 and none of the exclusions in section 38-3 of the GST Act apply.
1653	shrimp sauce	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.
712	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.
1654	simmer sauce	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.
1655	sippets (croutons)	GST-free	Garnish. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
714	skim milk (liquid, powdered, concentrated or condensed)	GST-free	Schedule 2, item 1(a) of the GST Act applies.
716	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.

718	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.
1657	smoked mussels	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1658	smoked oysters	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
731	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.
1660	soft cheese	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
740	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.
739	soup bones	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.
1663	soup sippets (croutons)	GST-free	Garnish. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1664	soup stock/paste	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.
1665	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.
746	soy cheese	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
748	soy grits	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.

1674	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).
744	soy milk (unflavoured)	GST-free	Schedule 2, item 4 of the GST Act applies.
743	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.
1675	soy sauce	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.
749	soy sausages	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
750	soy spread (butter substitute)	GST-free	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.
1668	soya beans – machine dressed and supplied as food	GST-free	GSTB 2001/1 Pulses supplied as food for human consumption.
1671	soy-based butter	GST-free	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.
1672	soy-based cheese	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1673	soy-based cream cheese	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
751	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.
753	spice mix, paste, powder or sprinkle	GST-free	Spice. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.

1679	spicy bean sauce	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.
1680	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).
1682	sponge cake flour	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.
1683	sponge cake mix	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.
1684	sponge flan case (unfilled)	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.
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.
759	spreads for bread (such as, jam, peanut butter)	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.
1685	spring roll pastry/wrappers	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.
760	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.
762	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.

1687	<p>stabiliser – food additive that is not an ingredient for a beverage or marketed as an ingredient for confectionery and that at time of supply:</p> <p>(a) is packaged or marketed for retail sale; or</p> <p>(b) all of the following apply</p> <p>(i) has a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral);</p> <p>(ii) is supplied for use solely or predominantly in the composition of food; and</p> <p>(iii) is essential to the composition of that food</p>	GST-free	<p>Exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subsection 38-3.01(1) of the GST Regulations do not apply, as subsection 38-3.01(2) of the GST Regulations applies.</p> <p>Examples include 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.</p>
1696	stir through sauce	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.
991	stir-fry mix (with or without meat), uncooked	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. The product is not sufficiently prepared (refer to Example 6 in GSTD 2025/1).
1695	stir-fry paste	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.
766	stock (liquid, powder, cubes, paste)	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.
1698	strasburg	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1699	strawberry essence	GST-free	Flavouring. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1701	stuffed vine leaves	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.

768	stuffing mix	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.
1702	suet mix	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.
769	sugar	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.
771	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.
1706	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 subsection 38-3.01(1) of the GST Regulations do not apply as paragraph 38-3.01(2)(a) of the GST Regulations applies. Examples include: saccharin, aspartame and phenylalanine.
1704	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.
1827	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.
773	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.
774	sunflower seeds	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1711	sunflower spread	GST-free	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.

1712	sushi mix	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.
1713	sushi seasoning	GST-free	Seasoning. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1714	sushi wrappers	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.
1715	sweet & sour sauce	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.
1717	sweetening agent – food additive that is not an ingredient for a beverage or marketed as an ingredient for confectionery and that at time of supply: (a) is packaged or marketed for retail sale; or (b) all of the following apply (i) has a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral); (ii) is supplied for use solely or predominantly in the composition of food; and (iii) is essential to the composition of that food	GST-free	Exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subsection 38-3.01(1) of the GST Regulations do not apply, as subsection 38-3.01(2) of the GST Regulations applies. 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).
779	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 and none of the exclusions in section 38-3 of the GST Act apply.
780	table salt	GST-free	Seasoning. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
1725	taco sauce	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.

1726	taco shells unfilled	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.
781	tahini	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.
1728	tapenade	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
782	tapioca	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.
1730	tapioca starch	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.
1732	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 and none of the exclusions in section 38-3 of the GST Act apply.
786	tart shells, unfilled	GST-free	Ingredients for food, paragraph 38-4(1)(b) applies and none of the exclusions in section 38-3 of the GST Act apply.
784	tartare sauce	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.
787	tea (bags, loose, instant)	GST-free	Schedule 2, item 5 of the GST Act applies.
1737	teriyaki sauce	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.
790	terrines	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.

1739	thickener – food additive that is not an ingredient for a beverage or marketed as an ingredient for confectionery and that at time of supply: (a) is packaged or marketed for retail sale; or (b) all of the following apply (i) has a measurable nutritional value (carbohydrate, fat, protein, vitamin or dietary mineral); (ii) is supplied for use solely or predominantly in the composition of food; and (iii) is essential to the composition of that food	GST-free	Exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subsection 38-3.01(1) of the GST Regulations do not apply, as subsection 38-3.01(2) of the GST Regulations applies.
1746	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).
1747	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.
1748	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.
1749	tinned shellfish (mussels, oysters)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
792	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.
793	tofu	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1750	tofu mix	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.

794	tomato paste	GST-free	Ingredients for food, paragraph 38-4(1)(b) applies and none of the exclusions in section 38-3 of the GST Act apply.
795	tomato purée	GST-free	Ingredients for food, paragraph 38-4(1)(b) applies and none of the exclusions in section 38-3 of the GST Act apply.
796	tomato sauce/ketchup	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.
797	tongue	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
799	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 and none of the exclusions in section 38-3 of the GST Act apply.
800	tortillas (unfilled)	GST-free	Ingredients for food, paragraph 38-4(1)(b) applies and none of the exclusions in section 38-3 of the GST Act apply.
1753	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.
1755	treacle	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.
801	truffles (fungi)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1756	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.
1757	tuna spread	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.
1759	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.
804	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.

1762	two-minute noodles	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
808	unleavened bread (not crispbread)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
810	unsalted raw nuts	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
811	unshelled nuts (not processed)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1824	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.
1771	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.
1773	vegetable cheese	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
815	vegetable croquette (not hot)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
1826	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.
1774	vegetable flavouring sauces	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.
817	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.
1778	vegetable oil	GST-free	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.

816	vegetables (fresh, frozen, dried, pickled, bottled, tinned) which are not an ingredient for a beverage (excluding processed ready-to-eat vegetables that are crispy or crunchy)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act. For example, ready-to-eat freeze-dried vegetables are often crispy and crunchy and therefore taxable under item 18 of Schedule 1 (because it is food similar to that covered by item 15 of Schedule 1).
825	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.
1783	vinaigrette	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.
1786	vine leaves	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.
827	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 and none of the exclusions in section 38-3 of the GST Act apply.
1785	vinegar dressing	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.
1784	vinegar glaze	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.
1787	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 and none of the exclusions in section 38-3 of the GST Act apply (refer to ATO ID 2002/164).
1788	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 subsection 38-3.01(1) of the GST Regulations do not apply as paragraph 38-3.01(2)(b) of the GST Regulations applies.
833	wasabi	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.

1796	water chestnuts	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
836	water, natural non-carbonated without any additives (including spring and mineral)	GST-free	Schedule 2, item 14 of the GST Act applies.
1797	weisswurst	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
837	wheat germ	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.
838	wheat germ oil (culinary use)	GST-free	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.
1798	wheat gluten (meat substitute)	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.
839	whey	GST-free	Schedule 2, item 1(c) of the GST Act applies.
841	whey paste	GST-free	Schedule 2, item 1(c) of the GST Act applies.
840	whey powder	GST-free	Schedule 2, item 1(c) of the GST Act applies.
1806	yeast	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.
849	yeast extracts	GST-free	Flavouring. Paragraph 38-4(1)(e) of the GST Act applies and none of the exclusions in section 38-3 of the GST Act apply.
848	yeast-based spread	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.
850	yeast-free bread	GST-free	Food for human consumption that is not of a kind specified in Schedule 1 of the GST Act.

855	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.
860	yoghurt starter powder	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.
1808	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.
1809	Yorkshire pudding mix	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.