

Detailed food list ID	Item	GST status	Notes
866	acidity regulator marketed as an ingredient for confectionery	taxable	Schedule 1, item 8 of the GST Act applies.
863	acidity regulator which, at time of supply, is not packaged and marketed for retail sale and any of the following apply: (i) has no measurable nutritional value; (ii) is not supplied for use solely or predominantly in the composition of food; or (iii) is not essential to the composition of that food	taxable	Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subsection 38-3.01(1) of the GST Regulations apply, as subsection 38-3.01(2) of the GST Regulations does not apply.
867	alcohol making supplies	taxable	Not ingredients for a beverage of a kind specified in Schedule 2 of the GST Act.
2	alcoholic beverages	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
868	alcoholic pre-mixed drink (e.g. rum & cola, brandy & dry)	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
869	alcoholic spirits	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
1847	alkaline water, where additives are added	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act. Item 14 of Schedule 2 of the GST Act does not apply because of the inclusion of additives. Examples include alkaline water where additives are added in the process to increase the pH level.
872	aloe vera juice (supplied for medicinal or therapeutic purposes)	taxable	Not a beverage for human consumption. Paragraph 38-4(1)(c) of the GST Act does not apply. A product marketed with a recommended dosage and/or information on its medicinal benefits is considered to have the character of a medicinal preparation.
873	amaretti (Italian almond cookie)	taxable	Schedule 1, item 32 of the GST Act applies.

875	animal food	taxable	Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply to a product differentiated as a non-food product.
882	anti-caking agent marketed as an ingredient for confectionery	taxable	Schedule 1, item 8 of the GST Act applies.
879	anti-caking agent which, at time of supply, is not packaged and marketed for retail sale and any of the following apply: (i) has no measurable nutritional value; or (ii) is not supplied for use solely or predominantly in the composition of food; or (iii) is not essential to the composition of that food	taxable	Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subsection 38-3.01(1) of the GST Regulations apply, as subsection 38-3.01(2) of the GST Regulations does not apply.
884	anti-foaming agent not intended for use in the composition of food for human consumption	taxable	Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subsection 38-3.01(1) of the GST Regulations apply as subsection 38-3.01(2) of the GST Regulations does not apply. For example: anti-foaming agents intended for use in the manufacture of pet food, nutritional supplements, pharmaceuticals or other non-food application.
883	anti-foaming agents polyethylene glycol 8000 (E1521) and triethyl citrate (E1505)	taxable	Paragraph 38-3.02 of the GST Regulations does not apply. Polyethylene glycol 8000 (E1521) and triethyl citrate (E1505) have no measurable nutritional value.
890	antioxidant marketed as an ingredient for confectionery	taxable	Schedule 1, item 8 of the GST Act applies.
887	antioxidant which, at time of supply, is not packaged and marketed for retail sale and any of the following apply: (i) has no measurable nutritional value; (ii) is not supplied for use solely or predominantly in the composition of food; or (iii) is not essential to the composition of that food	taxable	Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subsection 38-3.01(1) of the GST Regulations apply, as subsection 38-3.01(2) of the GST Regulations does not apply. For example, butylated hydroxyanisole (E320) and 4-Hexylresorcinol (E586) have no measurable nutritional value

891	apple cider (alcoholic)	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act. Schedule 2, items 10, 11 & 12 do not apply to alcoholic beverages (refer ATO ID 2001/780).
892	apple cider (non-alcoholic) containing food additives	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
894	aromatic bitters	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
1836	arrangement of cheese, cold cuts, seafood, antipasto, fruits, vegetables or other foods where the food: <ul style="list-style-type: none"> • is presented on a platter or other serving ware, • is likely to be served in the same form in which it is sold, • requires little or no additional preparation, such as cooking or heating (not thawing), and • is suitable for sharing 	taxable	Schedule 1, item 5 of the GST Act applies.
1860	baby, infant or toddler meal that: <ul style="list-style-type: none"> • needs refrigeration or freezing for its storage; and • requires limited further preparation, assembling and or cooking activity before consumption 	taxable	Schedule 1, item 4 of the GST Act applies, as the product is food of a kind marketed as a prepared meal (refer GSTD 2025/1). This applies regardless of the marketed age range of the product.
16	bacon and egg pie (quiche)	taxable	Schedule 1, item 1 of the GST Act applies (Similar to quiche).
13	bacon crackling (savory snack)	taxable	Schedule 1, item 15 of the GST Act applies.
14	bacon crisps (savory snack)	taxable	Schedule 1, item 15 of the GST Act applies.
896	bacon flavoured chips (savory snack)	taxable	Schedule 1, item 15 of the GST Act applies.
897	bagel (filled)	taxable	Schedule 1, item 2 of the GST Act applies (Similar to a sandwich).
898	bagel chips/crisps (fried and/or seasoned)	taxable	Schedule 1, item 18 of the GST Act applies.
901	baguettes (filled)	taxable	Schedule 1, item 2 of the GST Act applies (Similar to a sandwich).
20	bait (e.g. fishing)	taxable	Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply.

1810	baked pudding (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 20 and clause 2 of the GST Act apply. Added with effect from 31 August 2011.
904	baklava (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 23 and clause 2 of the GST Act apply.
23	banana chips	taxable	Schedule 1, item 18 of the GST Act applies (refer ATO ID 2003/1142).
907	barley water	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
909	bee pollen	taxable	Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply to a product differentiated as a non-food product. It is considered that the essential character of bee pollen is not that of food, but that of a nutritional supplement.
912	beef, not supplied for human consumption (for example: pet food)	taxable	Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply.
33	beer (light, non-alcoholic)	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
32	beer (normal)	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
34	beer nuts	taxable	Schedule 1, item 16 of the GST Act applies.
914	belingo crackers/chips (ready to eat)	taxable	Item 18, Schedule 1 of the GST Act applies.
1818	bird's nest nutritional supplement (with or without rock sugar)	taxable	Not food for human consumption. It is considered that the essential character of bird's nest nutritional supplement is not that of food, but that of a supplement.
916	biscuit base mix (consisting principally of biscuits)	taxable	Schedule 1, item 32 of the GST Act applies.
72	biscuit crumbs	taxable	Schedule 1, item 32 of the GST Act applies.
917	biscuit dough (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 32 and clause 2 of the GST Act apply.
73	biscuits (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 32 and clause 2 of the GST Act apply.

75	bones - sold as pet food or not for human consumption	taxable	Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply.
935	bovine colostrum powder - supplied as a pharmaceutical ingredient	taxable	Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply to a product differentiated as a non-food product (refer to ATO ID 2004/622).
934	bovine colostrum powder - supplied as animal feed	taxable	Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply to a product differentiated as a non-food product (refer to ATO ID 2004/622).
79	brandy snaps, brandy baskets	taxable	Schedule 1, item 32 of the GST Act applies.
82	bread or roll with a sweet filling or coating (other than a glaze, supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 27 and clause 2 of the GST Act apply.
125	breakfast bars	taxable	Schedule 1, item 11 of the GST Act applies. Food similar to muesli bars (refer GSTD 2008/2 effective from 27/08/2008).
127	breakfast cereal drink	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
1849	breakfast products that are a combination of foods including one or more taxable foods	Taxable	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).
1841	breakfast products that consist principally of seeds or nuts that have been processed or treated by salting, spicing, smoking or roasting, or in any other similar way (including toasting or baking)	taxable	Schedule 1, item 19 of the GST Act applies.
941	brioche and brioche-style products (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 25 and clause 2 of the GST Act apply as the product is brioche or the same kind of food as brioche.

942	brood prawns	taxable	Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply to a product differentiated as a non-food product (refer to ATO ID 2001/560).
945	brownie slice (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 20 and clause 2 of the GST Act apply.
944	brownies (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 20 and clause 2 of the GST Act apply.
951	bulking agent marketed as an ingredient for confectionery	taxable	Schedule 1, item 8 of the GST Act applies.
948	bulking agent which, at time of supply, is not packaged and marketed for retail sale and any of the following apply: (i) has no measurable nutritional value; (ii) is not supplied for use solely or predominantly in the composition of food; or (iii) is not essential to the composition of that food	taxable	Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subsection 38-3.01(1) of the GST Regulations apply, as subsection 38-3.01(2) of the GST Regulations does not apply.
952	buns with a sweet filling or coating (other than a glaze, supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 27 and clause 2 of the GST Act apply.
133	burgers (complete with bun) and similar hot food	taxable	Schedule 1, item 6 of the GST Act applies.
954	cachous	taxable	Schedule 1, item 14 of the GST Act applies.
142	cakes (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 20 and clause 2 of the GST Act apply.
145	calamari - hot, crumbed or battered (calamari rings)	taxable	Dine-in or takeaway. Exclusion at paragraph 38-3(1)(a) or paragraph 38-3(1)(b) of the GST Act applies.
146	calzoni (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 25 and clause 2 of the GST Act apply.

148	cannelloni that needs refrigeration or freezing for its storage	taxable	Schedule 1, item 4 of the GST Act applies as the product is food of a kind marketed as a prepared meal (refer GSTD 2025/1).
969	cannoli (filled)	taxable	Schedule 1, item 23 of the GST Act applies.
970	carbohydrate/high carbohydrate bars	taxable	Schedule 1, item 11 of the GST Act applies (food of a kind similar to muesli bars or health food bars).
151	carbonara that needs refrigeration or freezing for its storage	taxable	Schedule 1, item 4 of the GST Act applies as the product is food of a kind marketed as a prepared meal (refer GSTD 2025/1).
971	carbonated mineral water	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
972	carbonated non-alcoholic fruit or vegetable juice, containing less than 100% pure fruit or vegetable juice	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
973	carob powder (marketed as ingredients for confectionery)	taxable	Schedule 1, item 8 of the GST Act applies.
154	cassata	taxable	Schedule 1, item 29 of the GST Act applies.
156	caviar	taxable	Schedule 1, item 17 of the GST Act applies.
974	cereal bars	taxable	Schedule 1, item 11 of the GST Act applies (food of a kind similar to muesli bars or health food bars).
976	cereals, not supplied for human consumption (for example: stock feed or pet food)	taxable	Not food for human consumption. Paragraph 38-4(1)(a) does not apply to food labelled or specified as food for animals.
975	cereals, unprocessed	taxable	Exclusion from the meaning of food at paragraph 38-4(1)(h) of the GST Act applies.
981	chapati wraps (filled)	taxable	Schedule 1, item 2 of the GST Act applies (Similar to a sandwich).
161	cheesecake (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 20 and clause 2 of the GST Act apply.
984	cheese-topped bread and rolls (filled)	taxable	Schedule 1, item 2 of the GST Act applies.
175	chewing gum or equivalent	taxable	Schedule 1, item 8 of the GST Act applies.
187	chicken - wraps, cooked (takeaway)	taxable	Exclusion at paragraph 38-3(1)(b) of the GST Act applies.
176	chicken burgers (complete with bun)	taxable	Schedule 1, item 6 of the GST Act applies.

180	chicken, cooked - hot takeaway (whole, pieces/strips, nuggets, wraps)	taxable	Exclusion at paragraph 38-3(1)(b) of the GST Act applies.
987	chicken, live	taxable	Live animal. Exclusion from the meaning of food at paragraph 38-4(1)(g) of the GST Act applies.
185	chicken, not supplied for human consumption (for example: pet food)	taxable	Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply to a product differentiated as a non-food product.
989	chicken sausage roll (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 22 and clause 2 of the GST Act apply.
190	chickpea snack food	taxable	Schedule 1, item 18 of the GST Act applies.
993	chickpeas - farm dressed	taxable	GSTB 2001/1 Pulses supplied as food for human consumption.
992	chickpeas - machine dressed and supplied as stock feed	taxable	GSTB 2001/1 Pulses supplied as food for human consumption.
998	chinotto	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
1000	chips (deep-fried potato finger, hot takeaway)	taxable	Takeaway. Exclusion at paragraph 38-3(1)(b) of the GST Act applies.
194	chips (packet crisps)	taxable	Schedule 1, item 15 of the GST Act applies.
1002	chlorella tablets or capsules	taxable	Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply to a product differentiated as a non-food product. It is considered that the essential character of chlorella tablets or capsules is not that of food, but that of a supplement (refer to ATO ID 2004/677).
1003	chocolate cake decorations	taxable	Schedule 1, item 14 of the GST Act applies.
1005	chocolate coated coffee beans	taxable	Schedule 1, item 8 of the GST Act applies.
1006	chocolate coated fruit	taxable	Schedule 1, item 8 of the GST Act applies.
1007	chocolate coated nuts	taxable	Schedule 1, item 8 of the GST Act applies.
196	chocolate confectionery (dark, milk, white)	taxable	Schedule 1, item 8 of the GST Act applies.

1008	chocolate drink, ready-to-drink	taxable	Schedule 2, clause 2 of the GST Act excluding ready-to-drink beverages from the category of tea, coffee etc. applies.
1011	chocolate drinking preparation - dry, marketed as diet product or meal replacement beverage	taxable	Not an ingredient for a beverage that is specified in Schedule 2 of the GST Act. Schedule 2, item 8 of the GST Act does not apply (refer ATO ID 2008/144).
1012	chocolate éclair (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 23 and clause 2 of the GST Act apply.
1015	chocolate sponge roll (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 20 and clause 2 of the GST Act apply.
1017	chocolate truffles	taxable	Schedule 1, item 8 of the GST Act applies.
1004	chocolate/chocolate coated biscuits	taxable	Schedule 1, item 32 of the GST Act applies.
199	Christmas cake (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 20 and clause 2 of the GST Act apply.
200	Christmas pudding (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 20 and clause 2 of the GST Act apply.
1019	christollen (German christmas cake, supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 20 and clause 2 of the GST Act apply.
1020	cider	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
203	cinnamon buns (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 26 and clause 2 of the GST Act apply.
1024	coated fish product (battered, crumbed, etc) supplied hot	taxable	Dine-in or takeaway. Exclusion at paragraph 38-3(1)(a) or paragraph 38-3(1)(b) of the GST Act applies.
1027	cocoa drink, ready-to-drink	taxable	Schedule 2, clause 2 of the GST Act excluding ready-to-drink beverages from the category of tea, coffee etc. applies.

1029	cocoa drinking preparation - dry, marketed as diet product or meal replacement beverage	taxable	Not an ingredient for a beverage that is specified in Schedule 2 of the GST Act. Schedule 2, item 8 of the GST Act does not apply (refer ATO ID 2008/144).
1829	cocoa powder, cocoa mass, cocoa butter (marketed as an ingredient for confectionery)	taxable	Schedule 1, item 8 of the GST Act applies.
1830	coconut chips	taxable	Food for human consumption that is of a kind specified in item 18 of Schedule 1 of the GST Act. The food is similar to chips covered by item 15 of Schedule 1.
208	coconut milk carbonated beverage	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
1034	coffee flavouring syrup	taxable	Not an ingredient for a beverage of a kind specified in Schedule 2 of the GST Act.
216	coffee, ready-to-drink	taxable	Schedule 2, clause 2 of the GST Act applies.
212	coffee scrolls (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 26 and clause 2 of the GST Act apply.
213	coffee whitener	taxable	Items 1, 7 and 8, Schedule 2 do not apply.
1038	cola drinks	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
1041	compound chocolate (marketed as an ingredient for confectionery)	taxable	Schedule 1, item 8 of the GST Act applies.
1042	compound chocolate confectionery (e.g. Easter Eggs)	taxable	Schedule 1, item 8 of the GST Act applies.
221	compound yogurt confectionery	taxable	Schedule 1, item 8 of the GST Act applies.
225	cones	taxable	Schedule 1, item 32 of the GST Act applies.
1047	confectioner's chocolate (marketed as an ingredient for confectionery)	taxable	Schedule 1, item 8 of the GST Act applies.
226	confectionery	taxable	Schedule 1, item 8 of the GST Act applies.
231	confectionery novelties	taxable	Schedule 1, item 10 of the GST Act applies.
1055	cookie dough (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 32 and clause 2 of the GST Act apply.

233	cookies (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 32 and clause 2 of the GST Act apply.
1057	cooking/baking chocolate (marketed as an ingredient for confectionery)	taxable	Schedule 1, item 8 of the GST Act applies.
236	cordial containing less than 90% by volume of fruit juice	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
239	corn crisps or chips	taxable	Schedule 1, item 15 of the GST Act applies.
1063	corn syrup (supplied as an ingredient for brewing, i.e. home or industrial brewing)	taxable	Not an ingredient for a beverage of a kind specified in Schedule 2 of the GST Act.
1067	couverture (marketed as an ingredient for confectionery)	taxable	Schedule 1, item 8 of the GST Act applies.
241	cows, live	taxable	Fact sheet 'GST on livestock and game sales'.
244	crackers	taxable	Schedule 1, item 32 of the GST Act applies.
245	crackling, pork/bacon crisps or chips	taxable	Schedule 1, item 15 of the GST Act applies.
1072	cream puffs (filled, supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 23 and clause 2 of the GST Act apply.
1075	crêpes (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 20 and clause 2 of the GST Act apply.
1077	crisp broad beans	taxable	Schedule 1, item 18 of the GST Act applies.
259	crispbreads	taxable	Schedule 1, item 32 applies. Food of a kind similar to biscuits.
260	crisps and chips	taxable	Schedule 1, item 15 of the GST Act applies.
1078	crispy noodle savoury snack	taxable	Schedule 1, item 18 of the GST Act applies.
261	croissants (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 24 and clause 2 of the GST Act apply.
1079	croquembouche (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 23 and clause 2 of the GST Act apply.
1080	crostini (fried and/or seasoned Italian mini toasts)	taxable	Schedule 1, item 18 of the GST Act applies.

1083	crustaceans (immature and not being sold as food for human consumption)	taxable	Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply.
267	crystallised fruit	taxable	Schedule 1, item 12 of the GST Act applies.
268	crystallised ginger	taxable	Schedule 1, item 13 of the GST Act applies.
1086	cupcakes (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 20 and clause 2 of the GST Act apply.
269	curry and rice product that: <ul style="list-style-type: none"> • needs refrigeration or freezing for its storage; and • requires no or limited further preparation, assembling or cooking activity before consumption 	taxable	Schedule 1, item 4 of the GST Act applies as the product is food of a kind marketed as a prepared meal (refer GSTD 2025/1).
1091	curry puffs - hot	taxable	Dine-in or takeaway. Exclusion at paragraph 38-3(1)(a) or paragraph 38-3(1)(b) of the GST Act applies.
280	Danish (apple, apricot etc, supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 23 and clause 2 of the GST Act apply.
281	date rolls (cakes, supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 20 and clause 2 of the GST Act apply.
1098	decorator's chocolate (marketed as an ingredient for confectionery)	taxable	Schedule 1, item 8 of the GST Act applies.
282	demineralised water (not for human consumption)	taxable	Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply.
1102	dextrose (supplied as an ingredient for brewing i.e. home or industrial brewing)	taxable	Not an ingredient for a beverage of a kind specified in Schedule 2 of the GST Act.
1103	diet bars	taxable	Schedule 1, item 11 of the GST Act applies (food of a kind similar to muesli bars or health food bars).
1106	dim sims - hot	taxable	Dine-in or takeaway. Exclusion at paragraph 38-3(1)(a) or paragraph 38-3(1)(b) of the GST Act applies.

1107	dip and biscuits sold as a single item for consumption	taxable	Combination of foods, at least one of which is of a kind specified in Schedule 1 of the GST Act. Paragraph 38-3(1)(c) of the GST Act applies (refer Example 7 of GSTD 2024/1).
288	doughnuts (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 24 and clause 2 of the GST Act apply.
1109	dragees	taxable	Schedule 1, item 14 of the GST Act applies.
1110	drained fruit	taxable	Schedule 1, item 12 of the GST Act applies.
1111	dried bread product (fried and/or seasoned)	taxable	Schedule 1, item 18 of the GST Act applies.
1865	dried or dehydrated fruit for use in flavouring or decorating beverages	taxable	Paragraph 38-3(1)(d) applies, as the product is an ingredient for a beverage that is not of a kind specified in Schedule 2 of the GST Act. Paragraph 38-3(1)(d) applies even if the product has a subsidiary use as an ingredient for non-beverage food products. Determining if a product is an ingredient for a beverage requires consideration of the basic nature of the goods, including their composition and function.
290	drinking yoghurt	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
291	dry biscuits	taxable	Schedule 1, item 32 of the GST Act applies.
1842	dry foods for babies, infants or toddlers that are cookies, wafers, crackers, biscuits, pretzels or cones, but not including rusks for infants (children up to 12 months)	taxable	Schedule 1, item 32 of the GST Act applies, and clause 5(b) does not apply because they are not 'rusks for infants or invalids, or goods consisting principally of those rusks'. A rusk is a very hard dry biscuit or twice baked bread often given to babies that are teething. Refer to GSTD 2026/1 for the meaning of 'infants'.
1843	dry processed snack foods for babies, infants or toddlers that are similar to potato crisps, sticks or straws, corn crisps or chips (whether or not they contain vegetable or fruit)	taxable	Schedule 1, item 18 of the GST Act applies. This applies regardless of the marketed age range of the product.

1115	dry-roasted seeds	taxable	Schedule 1, item 16 of the GST Act applies.
1116	duck, live	taxable	Live animal. Exclusion from the meaning of food at paragraph 38-4(1)(g) of the GST Act applies.
297	edible cake decorations	taxable	Schedule 1, item 14 of the GST Act applies.
1118	edible chocolate body paint	taxable	Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply to a product differentiated as a non-food product (refer to ATO ID 2004/38).
1119	edible glitter/sparkles	taxable	Schedule 1, item 14 of the GST Act applies.
1120	edible massage oils and lotions	taxable	Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply to a product differentiated as a non-food product (refer to ATO ID 2004/37).
299	egg noodle savoury snack (crunchy and fried)	taxable	Schedule 1, item 18 of the GST Act applies.
301	eggnogs or egg-flips	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
1822	elayappam (steamed Indian pudding/dessert)	taxable	Schedule 1, item 20 of the GST Act applies. Added with effect from 31 August 2011.
1129	emulsifier marketed as an ingredient for confectionery	taxable	Schedule 1, item 8 of the GST Act applies.
1126	emulsifier which, at time of supply, is not packaged and marketed for retail sale and any of the following apply: (i) has no measurable nutritional value; (ii) is not supplied for use solely or predominantly in the composition of food; or (iii) is not essential to the composition of that food	taxable	Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subsection 38-3.01(1) of the GST Regulations apply, as subsection 38-3.01(2) of the GST Regulations does not apply.
1131	energy drink powder	taxable	Not an ingredient for a beverage of a kind specified in Schedule 2 of the GST Act.
1132	energy drinks	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
309	energy/high energy bars	taxable	Schedule 1, item 11 of the GST Act applies. Food of a kind similar to muesli bars or health food bars (refer ATO ID 2002/1046).

1138	enzyme marketed as an ingredient for confectionery	taxable	Schedule 1, item 8 of the GST Act applies.
1137	enzyme which, at time of supply, is not packaged and marketed for retail sale and any of the following apply: (i) has no measurable nutritional value; (ii) is not supplied for use solely or predominantly in the composition of food; or (iii) is not essential to the composition of that food	taxable	Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subsection 38-3.01(1) of the GST Regulations apply, as subsection 38-3.01(2) of the GST Regulations does not apply. For example, enzymes intended for use in the manufacture of pet food, alcoholic beverages, nutritional supplements, pharmaceuticals or other non-food application.
1142	faba beans - farm dressed	taxable	GSTB 2001/1 Pulses supplied as food for human consumption.
1141	faba beans - machine dressed and supplied as stock feed	taxable	GSTB 2001/1 Pulses supplied as food for human consumption.
1143	fairy cakes (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 20 and clause 2 of the GST Act apply.
1151	fermented milk drink	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
1153	fibre drink or shake	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
1156	filo pastry with savoury vegetable filling (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	ATO ID 2002/118 Item 25, Schedule 1 (food of a kind similar to pastizzi) and clause 2 of the GST Act apply.
315	finger buns (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 27 and clause 2 of the GST Act apply.
1162	firming agent marketed as an ingredient for confectionery	taxable	Schedule 1, item 8 of the GST Act applies.

1159	firming agent which, at time of supply, is not packaged and marketed for retail sale and any of the following apply: (i) has no measurable nutritional value; (ii) is not supplied for use solely or predominantly in the composition of food; or (iii) is not essential to the composition of that food	taxable	Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subsection 38-3.01(1) of the GST Regulations apply, as subsection 38-3.01(2) of the GST Regulations does not apply.
327	fish and sauce with pasta product that: • needs refrigeration or freezing for its storage; and • requires no or limited further preparation, assembling or cooking activity before consumption	taxable	Schedule 1, item 4 of the GST Act applies as the product is food of a kind marketed as a prepared meal (refer GSTD 2025/1).
1164	fish burgers (complete with bun)	taxable	Schedule 1, item 6 of the GST Act applies.
328	fish roe (and products consisting principally of fish roe)	taxable	Schedule 1, item 17 of the GST Act applies.
317	fish supplied as bait	taxable	Not food for human consumption. Paragraph 38-4(1)(a) does not apply to a product differentiated as a non-food product (refer ATO ID 2002/912).
1169	flapcakes (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 20 and clause 2 of the GST Act apply.
1171	flapjacks (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 20 and clause 2 of the GST Act apply.
1185	flavour enhancer marketed as an ingredient for confectionery	taxable	Schedule 1, item 8 of the GST Act applies.

1182	flavour enhancer which, at time of supply, is not packaged and marketed for retail sale and any of the following apply: (i) has no measurable nutritional value; (ii) is not supplied for use solely or predominantly in the composition of food; or (iii) is not essential to the composition of that food	taxable	Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subsection 38-3.01(1) of the GST Regulations apply, as subsection 38-3.01(2) of the GST Regulations does not apply.
332	flavoured iceblocks (whether or not marketed in a frozen state)	taxable	Schedule 1, item 30 of the GST Act applies.
333	flavoured milk beverages	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
1177	flavoured mineral water	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
335	flavoured soy or rice milk beverages	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
1178	flavoured water, still or sparkling	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
1192	foaming agent marketed as an ingredient for confectionery	taxable	Schedule 1, item 8 of the GST Act applies.
1189	foaming agent which, at time of supply, is not packaged and marketed for retail sale and any of the following apply: (i) has no measurable nutritional value; (ii) is not supplied for use solely or predominantly in the composition of food; or (iii) is not essential to the composition of that food	taxable	Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subsection 38-3.01(1) of the GST Regulations apply, as subsection 38-3.01(2) of the GST Regulations does not apply.
1194	focaccias, plain and savoury (filled)	taxable	Schedule 1, item 2 of the GST Act applies.
1209	food colouring marketed as an ingredient for confectionery	taxable	Schedule 1, item 8 of the GST Act applies.

1206	food colouring which, at time of supply, is not packaged and marketed for retail sale and any of the following apply: (i) has no measurable nutritional value; (ii) is not supplied for use solely or predominantly in the composition of food; or (iii) is not essential to the composition of that food	taxable	Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subsection 38-3.01(1) of the GST Regulations apply, as subsection 38-3.01(2) of the GST Regulations does not apply.
336	food consisting principally of confectionery	taxable	Schedule 1, item 8 of the GST Act applies.
1211	food past its use-by date - unfit for human consumption	taxable	Food past its use-by date is not automatically unfit for human consumption but you can use the use-by date as a guide to working out whether the food is suitable for human consumption. If the food is not safe for human consumption, it is not considered food under the GST law and is taxable.
1212	food supplied for non-food use	taxable	The GST status of a product depends on whether it is a sale of food for human consumption or a non-food product having regard to the physical product and the nature of the sale. You might decide that a food product is for non-food use because the product is called something other than food, stored in conditions or containers that are not suitable for food, packaged in a non-food type of package, or container or labelled, invoiced or marketed as a non-food product or delivered in a way not suitable for food.
1866	formula ingredient marketed principally as an ingredient for: • formula products for children from 12 months (e.g. stages 3 and 4); or • formula products generally – that is, a formula ingredient not marketed principally for a specific age or for invalids	taxable	Not a beverage or an ingredient for a beverage of a kind specified in Schedule 2 of the GST Act. Refer to GSTD 2026/1.

1868	formula marketed principally for children from 12 months (e.g. stage 3 and 4 formula products) other than formula of a kind marketed principally as food for invalids	taxable	Not a beverage or an ingredient for a beverage of a kind specified in Schedule 2 of the GST Act. Refer to GSTD 2026/1.
1213	frankfurt in pastry (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 22 and clause 2 of the GST Act apply.
338	fried rice (takeaway)	taxable	Takeaway. Exclusion at paragraph 38-3(1)(b) of the GST Act applies.
1214	fried rice that needs refrigeration or freezing for its storage	taxable	Schedule 1, item 4 of the GST Act applies as the product is food of a kind marketed as a prepared meal (refer GSTD 2025/1).
339	frittata	taxable	Schedule 1, item 1 of the GST Act applies (Similar to quiche).
341	frozen confectionery	taxable	Schedule 1, item 29 of the GST Act applies.
342	frozen fruit products (but not frozen whole fruit)	taxable	Schedule 1, item 29 of the GST Act applies.
345	frozen pizza	taxable	Schedule 1, item 3 of the GST Act applies.
349	frozen yoghurt	taxable	Schedule 1, item 29 of the GST Act applies.
1220	fruit and nut bar	taxable	Schedule 1, item 8 of the GST Act applies.
369	fruit and nut mix that includes glacé fruit or roasted nuts	taxable	Combination of foods, at least one of which is of a kind specified in Schedule 1 of the GST Act. Paragraph 38-3(1)(c) of the GST Act applies (refer GSTD 2024/1).
1218	fruit bun with a sweet filling or coating (other than a glaze, supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 27 and clause 2 of the GST Act apply.
1221	fruit cake (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 20 and clause 2 of the GST Act apply.
1831	fruit crumble (e.g. apple crumble dessert)	taxable	Food for human consumption that is of a kind specified in item 22 of Schedule 1 of the GST Act. The food is a kind of pie.

1234	fruit decoction, supplied for medicinal or therapeutic purposes	taxable	Not a beverage for human consumption. Paragraph 38-4(1)(c) of the GST Act does not apply. A product marketed with a recommended dosage and/or information on its medicinal benefits is considered to have the character of a medicinal preparation.
1243	fruit drink concentrate containing less than 90% by volume of juice	taxable	Not an ingredient for a beverage of a kind specified in Schedule 2 of the GST Act.
1242	fruit drink containing less than 90% by volume of juice	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
1245	fruit drink powder	taxable	Not an ingredient for a beverage of a kind specified in Schedule 2 of the GST Act.
355	fruit drink, less than 90% by volume of fruit juice	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
1239	fruit fly lure (food grade yeast extract)	taxable	Not food for human consumption. Paragraph 38-4(1)(a) does not apply to a product differentiated as a non-food product.
1240	fruit jelly juice - consisting of water, sugar, fruit juice (less than 90% by volume), thickener and flavouring	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act. Schedule 2, item 12 of the GST Act does not apply (refer to ATO ID 2002/989).
1241	fruit jubes	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
360	fruit juice containing less than 90% by volume of juice	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
1224	fruit loaf with a sweet filling or coating (other than a glaze, supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 27 and clause 2 of the GST Act apply.
363	fruit not supplied as food for human consumption (e.g. stock feed or pet food)	taxable	Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply.
1226	fruit plant (still being grown in soil or hydroponic medium)	taxable	Live plant. Exclusion from the meaning of food at paragraph 38-4(1)(i) of the GST Act applies.
366	fruit scrolls (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 26 and clause 2 of the GST Act apply.

1236	fruit tea/drink, ready-to-drink	taxable	Schedule 2, clause 2 of the GST Act excluding ready-to-drink beverages from the category of tea, coffee etc. applies.
1237	fruit tea/drink, supplied for medicinal or therapeutic purposes	taxable	Not a beverage for human consumption. Paragraph 38-4(1)(c) of the GST Act does not apply. A product marketed with a recommended dosage and/or information on its medicinal benefits is considered to have the character of a medicinal preparation.
1249	game (live animals or birds)	taxable	Fact sheet 'GST on livestock and games sales'.
1250	game birds, for example quail, guinea fowl, pheasant, emu, ostrich, not supplied for human consumption (for example: pet food)	taxable	Not food for human consumption. Paragraph 38-4(1)(a) does not apply to a product differentiated as a non-food product.
1252	game meats, for example venison, crocodile, wild boar, camel, alpaca, not supplied for human consumption (for example: pet food)	taxable	Not food for human consumption. Paragraph 38-4(1)(a) does not apply to a product differentiated as a non-food product.
377	gelato and similar frozen confectionery	taxable	Schedule 1, item 29 of the GST Act applies.
1258	gelling agent marketed as an ingredient for confectionery	taxable	Schedule 1, item 8 of the GST Act applies.
1255	gelling agent which, at time of supply, is not packaged and marketed for retail sale and any of the following apply: (i) has no measurable nutritional value; (ii) is not supplied for use solely or predominantly in the composition of food; or (iii) is not essential to the composition of that food	taxable	Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subsection 38-3.01(1) of the GST Regulations apply, as subsection 38-3.01(2) of the GST Regulations does not apply.
1262	giblets, not supplied for human consumption (for example: pet food)	taxable	Not food for human consumption. Paragraph 38-4(1)(a) does not apply to a product differentiated as a non-food product.
1264	ginger ale	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
1265	ginger beer	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.

1266	ginger beer - home brew concentrate	taxable	Not an ingredient for a beverage of a kind specified in Schedule 2 of the GST Act.
379	gingerbread (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 20 and clause 2 of the GST Act apply.
1267	ginseng decoction, supplied for medicinal or therapeutic purposes	taxable	Not a beverage for human consumption. Paragraph 38-4(1)(c) of the GST Act does not apply. A product marketed with a recommended dosage and/or information on its medicinal benefits is considered to have the character of a medicinal preparation.
1269	ginseng tea/drink, ready-to-drink	taxable	Schedule 2, clause 2 of the GST Act excluding ready-to-drink beverages from the category of tea, coffee etc. applies.
1270	ginseng tea/drink, supplied for medicinal or therapeutic purposes	taxable	Not a beverage for human consumption. Paragraph 38-4(1)(c) of the GST Act does not apply. A product marketed with a recommended dosage and/or information on its medicinal benefits is considered to have the character of a medicinal preparation.
1271	glacé fruit	taxable	Schedule 1, item 12 of the GST Act applies.
1277	glazing agent marketed as an ingredient for confectionery	taxable	Schedule 1, item 8 of the GST Act applies.
1274	glazing agent which, at time of supply, is not packaged and marketed for retail sale and any of the following apply: (i) has no measurable nutritional value; (ii) is not supplied for use solely or predominantly in the composition of food; or (iii) is not essential to the composition of that food	taxable	Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subsection 38-3.01(1) of the GST Regulations apply, as subsection 38-3.01(2) of the GST Regulations does not apply. For example, petrolatum (E905b).
1281	glucose marketed as an ingredient for confectionery	taxable	Schedule 1, item 8 of the GST Act applies.
1280	glucose supplied as an ingredient for brewing i.e. home or industrial brewing	taxable	Not an ingredient for a beverage of a kind specified in Schedule 2 of the GST Act.
1286	glycerin (glycerine, glycerol) marketed as an ingredient for confectionery	taxable	Schedule 1, item 8 of the GST Act applies.

1285	glycerin (glycerine, glycerol) which, at time of supply, is not packaged and marketed for retail sale and any of the following apply: (i) has no measurable nutritional value; (ii) is not supplied for use solely or predominantly in the composition of food; or (iii) is not essential to the composition of that food	taxable	Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subsection 38-3.01(1) of the GST Regulations apply, as subsection 38-3.01(2) of the GST Regulations does not apply. For example, glycerin intended for use in the manufacture of pet food, nutritional supplements, pharmaceuticals or other non-food application.
1288	goose, live	taxable	Live animal. Exclusion from the meaning of food at paragraph 38-4(1)(g) of the GST Act applies.
385	goose, not supplied for human consumption (for example: pet food)	taxable	Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply.
911	goulash that needs refrigeration or freezing for its storage	taxable	Schedule 1, item 4 of the GST Act applies as the product is food of a kind marketed as a prepared meal (refer GSTD 2025/1).
387	grains, not supplied for human consumption (for example: stock feed or pet food)	taxable	Paragraph 38-4(1)(a) does not apply to food labelled or specified as food for animals.
1290	grains, unprocessed	taxable	Unprocessed grain. Exclusion from the meaning of food at paragraph 38-4(1)(h) of the GST Act applies.
1291	grape juice concentrate for making alcoholic beverages	taxable	Not an ingredient for a beverage of a kind specified in Schedule 2 of the GST Act. Schedule 2, item 10 of the GST Act does not apply (refer to ATO ID 2002/286).
390	gravy (hot)	taxable	Dine-in or takeaway. Exclusion at paragraph 38-3(1)(a) or paragraph 38-3(1)(b) of the GST Act applies.
1293	green runners (used in the manufacture of natural sausage casings)	taxable	Not ingredients for food for human consumption. Paragraph 38-4(1)(b) of the GST Act does not apply because green runners require further processing before they can be used as ingredients for food.
1294	griddlecakes (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 20 and clause 2 of the GST Act apply.

395	halva (halawa, haleweh, helwa, halvah, halava, helava, helva, halwa, aluva)	taxable	Schedule 1, item 8 of the GST Act applies.
1297	hamburger buns (filled)	taxable	Schedule 1, item 6 of the GST Act applies.
399	hamburgers (complete with bun)	taxable	Schedule 1, item 6 of the GST Act applies.
401	health/health food bars	taxable	Schedule 1, item 11 of the GST Act applies.
1306	herb bread and rolls (filled)	taxable	Schedule 1, item 2 of the GST Act applies.
1307	herb plant (still being grown in soil or hydroponic medium)	taxable	Live plant. Exclusion from the meaning of food at paragraph 38-4(1)(i) of the GST Act applies.
1301	herbal decoction, supplied for medicinal or therapeutic purposes	taxable	Not a beverage for human consumption. Paragraph 38-4(1)(c) of the GST Act does not apply. A product marketed with a recommended dosage and/or information on its medicinal benefits is considered to have the character of a medicinal preparation.
1303	herbal tea/drink, ready-to-drink	taxable	Schedule 2, clause 2 of the GST Act excluding ready-to-drink beverages from the category of tea, coffee etc. applies.
1304	herbal tea/drink, supplied for medicinal or therapeutic purposes	taxable	Not a beverage for human consumption. Paragraph 38-4(1)(c) of the GST Act does not apply. A product marketed with a recommended dosage and/or information on its medicinal benefits is considered to have the character of a medicinal preparation.
1310	home brew concentrate	taxable	Not ingredients for a beverage of a kind specified in Schedule 2 of the GST Act.
1311	home brewing ingredients	taxable	Not ingredients for a beverage of a kind specified in Schedule 2 of the GST Act.
1312	honey, supplied for medicinal or therapeutic purposes	taxable	Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply. A product marketed with a recommended dosage and/or information on its medicinal benefits is considered to have the character of a medicinal preparation.
1313	honeycomb	taxable	Schedule 1, item 8 of the GST Act applies.

406	hopia (Asian pastry with sweet filling, supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 23 and clause 2 of the GST Act apply.
1318	hot (spicy) green pea snack	taxable	Schedule 1, item 18 of the GST Act applies.
407	hot cakes (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 20 and clause 2 of the GST Act apply.
408	hot cooked chicken, duck or goose	taxable	Dine-in or takeaway. Exclusion at paragraph 38-3(1)(a) or paragraph 38-3(1)(b) of the GST Act applies.
1317	hot cross bun with a sweet filling or coating (other than a glaze, supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 27 and clause 2 of the GST Act apply.
410	hot dog (complete with roll)	taxable	Schedule 1, item 7 of the GST Act applies.
411	hot food supplied for consumption away from the premises	taxable	Takeaway. Exclusion at paragraph 38-3(1)(b) of the GST Act applies.
1319	hot sugar cane juice	taxable	Dine-in or takeaway. Exclusion at paragraph 38-3(1)(a) or paragraph 38-3(1)(b) of the GST Act applies.
412	ice (packaged and bulk)	taxable	Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply.
423	ice confectionery	taxable	Schedule 1, item 29 of the GST Act applies.
417	ice-cream (regular, low-fat)	taxable	Schedule 1, item 28 of the GST Act applies.
416	ice-cream cakes	taxable	Schedule 1, item 28 of the GST Act applies.
413	ice-cream cones	taxable	Schedule 1, item 32 of the GST Act applies.
419	ice-cream substitutes	taxable	Schedule 1, item 28 of the GST Act applies.
418	ice-creams	taxable	Schedule 1, item 28 of the GST Act applies.
1329	iced coffee, ready to drink	taxable	Schedule 2, clause 2 of the GST Act excluding ready-to-drink beverages from the category of tea, coffee etc. applies.
1331	iced tea, ready to drink	taxable	Schedule 2, clause 2 of the GST Act excluding ready-to-drink beverages from the category of tea, coffee etc. applies.
1332	icing cake decorations	taxable	Schedule 1, item 14 of the GST Act applies.

1334	icy poles	taxable	Schedule 1, item 30 of the GST Act applies.
426	ingredients marketed as ingredients for confectionery	taxable	Schedule 1, item 8 of the GST Act applies.
1343	Italian bread and rolls such as ciabatte loaves and rolls and focaccias (filled)	taxable	Schedule 1, item 2 of the GST Act applies.
1346	jackfruit chips	taxable	Schedule 1, item 18 of the GST Act applies.
1347	jam sponge roll (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 20 and clause 2 of the GST Act apply.
1348	jelly babies	taxable	Schedule 1, item 8 of the GST Act applies.
1349	jelly beans	taxable	Schedule 1, item 8 of the GST Act applies.
434	kangaroo, not supplied for human consumption (for example: pet food)	taxable	Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply.
435	kava	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
436	kebabs (any meat or seafood), hot cooked takeaway	taxable	Takeaway. Exclusion at paragraph 38-3(1)(b) of the GST Act applies.
1360	kidney, not supplied for human consumption (e.g. pet food)	taxable	Not food for human consumption. Paragraph 38-4(1)(a) does not apply.
1823	laddu (Indian confectionery)	taxable	Schedule 1, item 8 of the GST Act applies. Added with effect from 31 August 2011.
1365	lamb, not supplied for human consumption (for example: pet food)	taxable	Not food for human consumption. Paragraph 38-4(1)(a) does not apply.
1367	lamington fingers (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 20 and clause 2 of the GST Act apply.
442	lamingtons (cakes, supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 20 and clause 2 of the GST Act apply.
443	lasagne that needs refrigeration or freezing for its storage	taxable	Schedule 1, item 4 of the GST Act applies as the product is food of a kind marketed as a prepared meal (refer GSTD 2025/1).
1370	lavash flatbread (filled)	taxable	Schedule 1, item 2 of the GST Act applies.
1371	lavender oil for aromatherapy or massage	taxable	Not an oil marketed for culinary purposes. Paragraph 38-4(1)(f) of the GST Act does not apply.
444	lavoche (crispbread)	taxable	Schedule 1, item 32 of the GST Act applies.

445	laxatives	taxable	Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply.
1374	lebanese bread and rolls (filled)	taxable	Schedule 1, item 2 of the GST Act applies.
1381	lecithin (E322 antioxidant, emulsifier) marketed as an ingredient for confectionery	taxable	Schedule 1, item 8 of the GST Act applies.
1380	lecithin (E322 antioxidant, emulsifier) which, at time of supply, is not packaged and marketed for retail sale and any of the following apply: (i) has no measurable nutritional value; (ii) is not supplied for use solely or predominantly in the composition of food; or (iii) is not essential to the composition of that food	taxable	Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subsection 38-3.01(1) of the GST Regulations apply, as subsection 38-3.01(2) of the GST Regulations does not apply. For example, lecithin intended for use in the manufacture of pet food, alcoholic beverages, nutritional supplements, pharmaceuticals or other non-food application.
1376	lecithin/soy lecithin tablets or capsules	taxable	Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply to a product differentiated as a non-food product. It is considered that the essential character of lecithin tablet or capsule is not that of food, but that of a supplement (refer to ATO ID 2005/361).
1385	lemon lime & bitters drink	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
1382	lemonade	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
1388	lentils – farm dressed	taxable	GSTB 2001/1 Pulses supplied as food for human consumption.
1387	lentils – machine dressed and supplied as stock feed	taxable	GSTB 2001/1 Pulses supplied as food for human consumption.
1392	liqueurs	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
1393	liquid breakfast cereal	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act (refer to ATO ID 2001/209).

1395	live fish	taxable	Live animal. Exclusion from the meaning of food at paragraph 38-4(1)(g) of the GST Act applies.
1396	liver, not supplied for human consumption (e.g. pet food)	taxable	Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply.
1394	livestock	taxable	Fact sheet 'GST on livestock and game sales'.
1398	living food plant	taxable	Live plant. Exclusion from the meaning of food at paragraph 38-4(1)(i) of the GST Act applies.
1403	macaroon	taxable	Schedule 1, item 20 of the GST Act applies.
1405	malt balls	taxable	Schedule 1, item 8 of the GST Act applies.
1406	malt drink, ready-to-drink	taxable	Schedule 2, clause 2 of the GST Act excluding ready-to-drink beverages from the category of tea, coffee etc. applies.
1410	malt extract marketed as an ingredient for confectionery	taxable	Schedule 1, item 8 of the GST Act applies.
1409	malt extract not intended for use in the composition of food for human consumption	taxable	Not an ingredient for food for food for human consumption. Paragraph 38-4(1)(b) of the GST Act does not apply.
1413	malted milk powder marketed as an ingredient for confectionery	taxable	Schedule 1, item 8 of the GST Act applies.
1418	marshmallows	taxable	Schedule 1, item 8 of the GST Act applies.
1420	matzos (matzoh, matza, matzah, matsah, matze)	taxable	Schedule 1, item 32 of the GST Act applies. Matzo is a cracker-like flatbread.
1421	meal replacement bars	taxable	Schedule 1, item 11 of the GST Act applies (food of a kind similar to muesli bars or health food bars).
1424	meat off-cuts, not supplied for human consumption	taxable	Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply.
483	meat pie (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 22 and clause 2 of the GST Act apply.
1426	meat substitute burger (complete with bun)	taxable	Schedule 1, item 6 of the GST Act applies.

479	meat, not supplied for human consumption (for example: pet food)	taxable	Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply.
1427	medicinal herbs – supplied for medicinal or therapeutic purposes	taxable	Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply to a product differentiated as a non-food product. Medicinal herbs are considered to have the character of a medicinal or therapeutic product (refer to ATO ID 2001/563).
1428	melba toasts (fried and/or seasoned)	taxable	Schedule 1, item 18 of the GST Act applies.
486	meringue cases (unfilled)	taxable	Schedule 1, item 21 of the GST Act applies.
485	meringues	taxable	Schedule 1, item 21 of the GST Act applies.
1433	mineral (capsule, caplet, tablet or tincture)	taxable	Not food for human consumption. It is considered that the essential character of mineral capsules, caplets, tablets or tinctures is not that of food, but that of a supplement.
1437	mineral which, at time of supply, is not packaged and marketed for retail sale and any of the following apply: (i) has no measurable nutritional value; (ii) is not supplied for use solely or predominantly in the composition of food; or (iii) is not essential to the composition of that food	taxable	Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subsection 38-3.01(1) of the GST Regulations apply, as subsection 38-3.01(2) of the GST Regulations does not apply. For example, food additives intended for use in the manufacture of pet food, alcoholic beverages, nutritional supplements, pharmaceuticals or other non-food application.
1441	mixed dried fruit with glacé fruit (such as glacé cherries)	taxable	Combination of foods, at least one of which (the glacé fruit) is of a kind specified in Schedule 1 of the GST Act. Paragraph 38-3(1)(c) of the GST Act applies (refer GSTD 2024/1).
508	mixed nuts (salted, spiced, smoked or roasted)	taxable	Schedule 1, item 16 of the GST Act applies.
1445	molluscs (immature and not being sold as food for human consumption)	taxable	Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply.

512	mornay that needs refrigeration or freezing for its storage	taxable	Schedule 1, item 4 of the GST Act applies as the product is food of a kind marketed as a prepared meal (refer GSTD 2025/1).
1447	mountain bread (filled)	taxable	Schedule 1, item 2 of the GST Act applies.
515	muesli bars and similar foods	taxable	Schedule 1, item 11 of the GST Act applies.
517	muffins (cake type, supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 20 and clause 2 of the GST Act apply.
1449	mung beans – farm dressed	taxable	GSTB 2001/1 Pulses supplied as food for human consumption.
1448	mung beans – machine dressed and supplied as stock feed	taxable	GSTB 2001/1 Pulses supplied as food for human consumption.
1450	mushroom boreka (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 22 (food similar to a pie or pastie) and clause 2 of the GST Act apply.
1452	naan bread (filled)	taxable	Schedule 1, item 2 of the GST Act applies.
524	nibble mix (containing salted, spiced, smoked, roasted nuts or crackers)	taxable	Schedule 1, item 16 of the GST Act applies.
525	non-alcoholic carbonated beverages consisting of less than 100% pure fruit/vegetable juice	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
1456	noni fruit capsules	taxable	Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply to a product differentiated as a non-food product. Noni fruit capsules are considered to have the character of a medicinal or therapeutic product.
1458	noni juice (supplied for medicinal or therapeutic purposes)	taxable	Not a beverage for human consumption. Paragraph 38-4(1)(c) of the GST Act does not apply. A product marketed with a recommended dosage and/or information on its medicinal benefits is considered to have the character of a medicinal preparation.
1459	nonpareils	taxable	Schedule 1, item 14 of the GST Act applies.

534	noodles with sauce product that: • needs refrigeration or freezing for its storage; and • requires no or limited further preparation, assembling or cooking activity before consumption	taxable	Schedule 1, item 4 of the GST Act applies as the product is food of a kind marketed as a prepared meal (refer GSTD 2025/1).
1464	nori rolls	taxable	Schedule 1, item 4 of the GST Act applies.
1467	nougat/nougat bars	taxable	Schedule 1, item 8 of the GST Act applies.
1471	oatcakes	taxable	Schedule 1, item 32 of the GST Act applies. Food of a kind similar to biscuits or cookies.
550	offal, not supplied for human consumption (for example: pet food)	taxable	Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply.
1474	oil marketed for non-culinary purposes	taxable	Paragraph 38-4(1)(f) of the GST Act does not apply to an oil differentiated for a non-food use. Examples include massage oil and aromatherapy oil.
1478	oriental bun – with sweet filling (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 27 and clause 2 of the GST Act apply to an oriental bun with a sweet filling (refer to ATO ID 2004/709).
1479	oriental pancake with sweet filling (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 20 and clause 2 of the GST Act apply (refer to ATO ID 2004/536).
1480	oysters (immature and not being sold as food for human consumption)	taxable	Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply.
557	pancakes (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 20 and clause 2 of the GST Act apply.
559	panettone (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 20 and clause 2 of the GST Act apply.
1482	panjacks (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 20 and clause 2 of the GST Act apply.
560	pappadums (cooked)	taxable	Schedule 1, item 18 of the GST Act applies.

1486	partially cleaned sheep and cattle intestines	taxable	Not ingredients for food for human consumption. Paragraph 38-4(1)(b) of the GST Act does not apply because partially cleaned sheep and cattle intestines require further processing before they can be used as ingredients for food.
1859	pasta product with sauce or dressing (including a pasta salad) that: <ul style="list-style-type: none"> • is sold cooked and needs refrigeration or freezing for its storage; and • contains instructions for heating (even if heating is optional) 	taxable	Schedule 1, item 4 of the GST Act applies, as the product is food of a kind marketed as a prepared meal (refer GSTD 2025/1). Examples include macaroni and cheese, pesto and tomato-based sauce with cooked pasta where the products include heating instructions (even if the product can also be eaten cold).
568	pasties (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 22 and clause 2 of the GST Act apply.
569	pastizzi (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 25 and clause 2 of the GST Act apply.
570	pastries (e.g. Danish, supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 23 and clause 2 of the GST Act apply.
1493	pastry triangles/parcels (filled and baked, supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 25 and clause 2 of the GST Act apply. Food of a kind similar to pastizzi.
575	pavlova (filled)	taxable	Schedule 1, item 21 of the GST Act applies.
576	pavlova (unfilled)	taxable	Schedule 1, item 21 of the GST Act applies.
581	peanuts (salted, spiced, smoked, roasted, seasoned or otherwise flavoured)	taxable	Schedule 1, item 16 of the GST Act applies.
1498	peas (dried) – farm dressed	taxable	GSTB 2001/1 Pulses supplied as food for human consumption.
1497	peas (dried) – machine dressed and supplied as stock feed	taxable	GSTB 2001/1 Pulses supplied as food for human consumption.
1504	performance bars	taxable	Schedule 1, item 11 of the GST Act applies (food of a kind similar to muesli bars or health food bars).

1505	permeate	taxable	Not a beverage or an ingredient for a beverage specified in Schedule 2 of the GST Act. Schedule 2, item 3 of the GST Act does not apply because permeate consists of lactose and milk proteins, minerals and water. Lactose is only produced after a drying process has removed the milk proteins, minerals and water (refer ATO ID 2002/696).
1506	perry	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
587	pet food	taxable	Not food for human consumption. Paragraph 38-4(1)(a) does not apply.
1507	pharmaceutical white oil	taxable	Not an oil marketed for culinary purposes. Paragraph 38-4(1)(f) of the GST Act does not apply (refer to ATO ID 2004/463).
590	pies (meat, vegetable or fruit, supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 22 and clause 2 of the GST Act apply.
593	pigs, live	taxable	Fact sheet 'GST on livestock and game sales'.
594	pikelets (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 20 and clause 2 of the GST Act apply.
1511	pine nuts (salted, spiced, smoked, roasted, seasoned or otherwise flavoured)	taxable	Schedule 1, item 16 of the GST Act applies.
1513	pita bread (filled)	taxable	Schedule 1, item 2 of the GST Act applies.
596	pita chips/crisps (fried and/or seasoned)	taxable	Schedule 1, item 18 of the GST Act applies.
1517	pita wraps (filled)	taxable	Schedule 1, item 2 of the GST Act applies.
1811	pizza roll (that cannot be cut and filled, is made from pizza dough and topped with more than 30% pizza toppings)	taxable	Schedule 1, item 3 of the GST Act applies. Similar to a pizza, pizza sub or pizza pocket (refer ATO ID 2008/132 effective from 3/10/2008).
599	pizzas, pizza subs, pizza pockets and similar food (perishable, shelf stable, frozen)	taxable	Schedule 1, item 3 of the GST Act applies.

1520	plum pudding (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 20 and clause 2 of the GST Act apply.
1522	poffertjes (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 20 and clause 2 of the GST Act apply.
603	popcorn (popped)	taxable	Schedule 1, item 9 of the GST Act applies.
1844	popping balls, popping pearls, tapioca pearls, aloe vera, jellies and other toppings and ingredients that are for adding to beverages (such as milk tea, fruit tea, bubble tea)	taxable	Paragraph 38-3(1)(d) applies as the product is an ingredient for a beverage that is not of a kind specified in Schedule 2 of the GST Act. Paragraph 38-3(1)(d) applies even if the product has a subsidiary use as an ingredient for non-beverage food products. Determining if a product is an ingredient for a beverage requires consideration of the basic nature of the goods, including their composition and function.
1527	poppy seed rolls (filled)	taxable	Schedule 1, item 2 of the GST Act applies.
1528	popsicles	taxable	Schedule 1, item 30 of the GST Act applies.
606	pork crackling/crisps/chips	taxable	Schedule 1, item 15 of the GST Act applies.
1530	pork, not supplied for human consumption (for example: pet food)	taxable	Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply.
1533	potato boreka (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 22 and clause 2 of the GST Act apply because a potato boreka is similar to a pie or pastie (refer to ATO ID 2002/119).
1532	potato bread and rolls (filled)	taxable	Schedule 1, item 2 of the GST Act applies.
608	potato chips/crisps/sticks/straws	taxable	Schedule 1, item 15 of the GST Act applies.
612	potted herbs	taxable	Live plant. Exclusion from the meaning of food at paragraph 38-4(1)(i) of the GST Act applies.
613	poultry, live	taxable	Live animal. Exclusion from the meaning of food at paragraph 38-4(1)(g) of the GST Act applies.
1536	poultry, not supplied for human consumption (for example: pet food)	taxable	Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply.

1538	powdered fruit drink	taxable	Not an ingredient for a beverage of a kind specified in Schedule 2 of the GST Act.
1539	praline (filling for chocolates)	taxable	Schedule 1, item 8 of the GST Act applies.
620	prawn chips	taxable	Schedule 1, item 15 of the GST Act applies.
1540	prawn crackers/chips (ready to eat)	taxable	Schedule 1, item 18 of the GST Act applies.
1543	prawn larvae	taxable	Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply to a product differentiated as a non-food product (refer to ATO ID 2001/561).
623	prawns, crumbed or battered (hot)	taxable	Dine-in or takeaway. Exclusion at paragraph 38-3(1)(a) or paragraph 38-3(1)(b) of the GST Act applies.
1545	prepared product that <ul style="list-style-type: none"> • is a meal (but not soup); • needs refrigeration or freezing for its storage; and • requires limited or no further preparation, assembling or cooking before consumption (prepared meal) 	taxable	Schedule 1, item 4 of the GST Act applies as the product is food of a kind marketed as a prepared meal (refer GSTD 2025/1). For example, a curry with rice in individual packages that is heated separately and combined before consumption.
1552	preservative marketed as an ingredient for confectionery	taxable	Schedule 1, item 8 of the GST Act applies.
1549	preservative which, at time of supply, is not packaged and marketed for retail sale and any of the following apply: <ul style="list-style-type: none"> (i) has no measurable nutritional value; (ii) is not supplied for use solely or predominantly in the composition of food; or (iii) is not essential to the composition of that food 	taxable	Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subsection 38-3.01(1) of the GST Regulations apply, as subsection 38-3.01(2) of the GST Regulations does not apply.
1553	preserved ginger	taxable	Schedule 1, item 13 of the GST Act applies.
628	pretzel knots/sticks	taxable	Schedule 1, item 32 of the GST Act applies.
1555	probiotic drink	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
630	processed grains, cereals and sugar cane not for human consumption	taxable	Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply.

631	profiteroles (filled, supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 23 and clause 2 of the GST Act apply.
1558	propellant gas to expel food from a container	taxable	Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subsection 38-3.01(1) of the GST Regulations apply as subsection 38-3.01(2) of the GST Regulations does not apply because the gasses approved for use as food additives have no nutritional value.
632	protein shake mix	taxable	Not an ingredient for a beverage of a kind specified in Schedule 2 of the GST Act.
1561	protein shake, ready to drink	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
1560	protein/high protein bars	taxable	Schedule 1, item 11 applies because protein bars are considered to be food of a kind similar to muesli bars or health food bars (refer to ATO ID 2002/1046).
633	psyllium husks	taxable	Paragraph 38-4(1)(a) does not apply to a product differentiated as a non-food product. Psyllium husks are considered to have the character of a supplement or laxative.
1565	pulses – farm dressed	taxable	GSTB 2001/1 Pulses supplied as food for human consumption.
1564	pulses – machine dressed and supplied as stock feed	taxable	GSTB 2001/1 Pulses supplied as food for human consumption.
1568	pumpkin bread and rolls (filled)	taxable	Schedule 1, item 2 of the GST Act applies.
1570	rabbit, not supplied for human consumption (for example: pet food)	taxable	Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply to a product differentiated as a non-food product.
1577	raising agent marketed as an ingredient for confectionery	taxable	Schedule 1, item 8 of the GST Act applies.

1574	raising agent which, at time of supply, is not packaged and marketed for retail sale and any of the following apply: (i) has no measurable nutritional value; (ii) is not supplied for use solely or predominantly in the composition of food; or (iii) is not essential to the composition of that food	taxable	Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subsection 38-3.01(1) of the GST Regulations apply, as subsection 38-3.01(2) of the GST Regulations does not apply. For example, ammonium bicarbonate (E503).
1581	red bean cake (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 20 and clause 2 of the GST Act apply.
1582	red bean ice-cream	taxable	Schedule 1, item 28 of the GST Act applies.
1585	red bean pie (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 22 and clause 2 of the GST Act apply.
1817	red date and rock sugar nutritional supplement	taxable	Not food for human consumption. It is considered that the essential character of red date and rock sugar nutritional supplement is not that of food, but that of a supplement.
1587	rehydration drink powder	taxable	Not an ingredient for a beverage of a kind specified in Schedule 2 of the GST Act.
1588	rehydration drinks, non-carbonated containing less than 90% by volume of fruits or vegetable juice	taxable	Not a beverage of a kind specified in Schedule 2.
655	restaurant dishes/meals	taxable	Dine-in. Exclusion at paragraph 38-3(1)(a) of the GST Act applies.
657	rice crackers/biscuits	taxable	Schedule 1, item 32 of the GST Act applies.
1592	rice crackers/chips (ready to eat)	taxable	Schedule 1, item 18 of the GST Act applies.
1597	rice pilaf (takeaway)	taxable	Takeaway. Exclusion at paragraph 38-3(1)(b) of the GST Act applies.
1596	rice pilaf that needs refrigeration or freezing for its storage	taxable	Schedule 1, item 4 of the GST Act applies as the product is food of a kind marketed as a prepared meal (refer GSTD 2025/1).
667	rice pudding (baked, supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 20 and clause 2 of the GST Act apply.

662	rice, hot	taxable	Dine-in or takeaway. Exclusion at paragraph 38-3(1)(a) or paragraph 38-3(1)(b) of the GST Act applies.
1590	rice-based ice-cream	taxable	Schedule 1, item 28 of the GST Act applies.
1600	risotto that needs refrigeration or freezing for its storage	taxable	Schedule 1, item 4 of the GST Act applies as the product is food of a kind marketed as a prepared meal (refer GSTD 2025/1).
669	roasted nuts	taxable	Schedule 1, item 16 of the GST Act applies.
671	roe and products consisting principally of roe	taxable	Schedule 1, items 17 and 18 of the GST Act Apply.
1606	roti wraps (filled)	taxable	Schedule 1, item 2 of the GST Act applies.
1607	rugelach (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 23 and clause 2 of the GST Act apply. A rugelach is a sweet crescent shaped pastry product with cocoa and dates spread between layers of pastry similar to a tart or pastry.
1854	salad – Greek salad, containing any combination of tomato, cucumber, onion, capsicum, olives, fetta, lettuce and dressing	taxable	Schedule 1, item 4 of the GST Act applies as the product is food of a kind marketed as a prepared meal (refer GSTD 2025/1).
1616	samosas - hot	taxable	Dine-in or takeaway. Exclusion at paragraph 38-3(1)(a) or paragraph 38-3(1)(b) of the GST Act applies.
681	sandwiches (using any type of bread or roll)	taxable	Schedule 1, item 2 of the GST Act applies.
1619	sarsaparilla drink	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
685	sausage rolls (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 22 and clause 2 of the GST Act apply.
1627	savoirdi (lady finger cookie)	taxable	Schedule 1, item 32 of the GST Act applies.
1631	savoury topped bread and rolls (filled)	taxable	Schedule 1, item 2 of the GST Act applies.
687	scones (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 26 and clause 2 of the GST Act apply.
1633	scrolls (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 26 and clause 2 of the GST Act apply.

700	seafood sticks – cooked hot takeaway	taxable	Takeaway. Exclusion at paragraph 38-3(1)(b) of the GST Act applies.
1832	seaweed snacks (crunchy or crispy and packaged ready to eat)	taxable	Food for human consumption that is of a kind specified in item 18 of Schedule 1 of the GST Act. The food is similar to chips covered by item 15 of Schedule 1.
1639	seed potatoes	taxable	Not food for human consumption. Paragraph 38-4(1)(a) does not apply to a product differentiated as a non-food product (refer to ATO ID 2001/271).
1638	seedlings	taxable	Live plant. Exclusion from the meaning of food at paragraph 38-4(1)(i) of the GST Act applies.
704	seeds (salted, spiced, smoked, roasted, seasoned or otherwise flavoured)	taxable	Schedule 1, item 16 of the GST Act applies.
1845	seeds or nuts that have been processed by activating in salt water and dehydrating	taxable	Food for human consumption that is of a kind specified in item 16 of Schedule 1 of the GST Act.
1641	self-saucing pudding (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 20 and clause 2 of the GST Act apply.
1642	sesame rings/sticks	taxable	Schedule 2, item 32 of the GST Act applies. Sesame rings/sticks are similar to pretzels.
1643	sesame seed bar	taxable	Schedule 1, item 8 of the GST Act applies.
1644	sfogliatine (venetian puff pastry cookie)	taxable	Schedule 1, item 32 of the GST Act applies.
708	sheep, live	taxable	Fact sheet 'GST on livestock and game sales'.
710	shepherd's pie (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 22 and clause 2 of the GST Act apply.
1646	sherbet (fizzy powder sweet)	taxable	Schedule 1, item 8 of the GST Act applies.
1647	sherbet (frozen dessert)	taxable	Schedule 1, item 29 of the GST Act applies.
1645	sherbet powder to make an effervescent drink	taxable	Not an ingredient for a beverage of a kind specified in Schedule 2 of the GST Act.
711	shortbread	taxable	Schedule 1, item 32 of the GST Act applies.
1650	shrimp crackers/chips (ready to eat)	taxable	Schedule 1, item 18 of the GST Act applies.

1652	shrimp meat chip	taxable	Schedule 1, item 18 of the GST Act applies.
713	shrimps, crumbed or battered (hot)	taxable	Dine-in or takeaway. Exclusion at paragraph 38-3(1)(a) or paragraph 38-3(1)(b) of the GST Act applies.
715	slices (bakery products, supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 20 and clause 2 of the GST Act apply.
1656	slim/slimming bars	taxable	Schedule 1, item 11 of the GST Act applies (food of a kind similar to muesli bars or health food bars).
719	smoked nuts	taxable	Schedule 1, item 16 of the GST Act applies.
1828	smoothie packs containing ingredients such as fruits, vegetables, seeds etc to be used to make smoothie beverages (fresh, frozen, tinned, packaged)	taxable	An ingredient for a beverage and the ingredient is not of a kind specified in Schedule 2 of the GST Act.
1833	smoothie powder	taxable	An ingredient for a beverage and the ingredient is not of a kind specified in Schedule 2 of the GST Act.
1628	snack foods similar to potato crisps, sticks or straws, corn crisps or chips, bacon or pork crackling or prawn chips	taxable	Schedule 1, item 18 of the GST Act applies. This applies whether or not the products: <ul style="list-style-type: none"> • consist wholly or partly of any vegetable, herb, fruit, meat, seafood or dairy product or extract; • are savoury or sweet.
1629	snack foods similar to salted, spiced, smoked or roasted nuts or seeds	taxable	Schedule 1, item 18 of the GST Act applies. This applies whether or not the products: <ul style="list-style-type: none"> • consist wholly or partly of any vegetable, herb, fruit, meat, seafood or dairy product or extract; • are savoury or sweet.
1659	snack pack (containing taxable and GST-free foods, e.g. cheese and biscuits, dip and crackers)	taxable	Combination of foods, at least one of which is of a kind specified in Schedule 1 of the GST Act. Paragraph 38-3(1)(c) of the GST Act applies (refer GSTD 2024/1). Snack packs are usually supplied in a single moulded plastic container with a peel off covering that reveals separate compartments for the cheese/dip and the biscuits/crackers.

732	soda water	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
733	soft drinks (carbonated beverages)	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
1661	soft serve ice-cream	taxable	Schedule 1, item 28 of the GST Act applies.
1662	soft serve yoghurt	taxable	Schedule 1, item 28 of the GST Act applies.
738	sorbet	taxable	Schedule 1, item 29 of the GST Act applies.
1666	sourdough bread and rolls (filled)	taxable	Schedule 1, item 2 of the GST Act applies.
747	soy chips	taxable	Schedule 1, item 18 of the GST Act applies.
1670	soya beans – farm dressed	taxable	GSTB 2001/1 Pulses supplied as food for human consumption.
1669	soya beans – machine dressed and supplied as stock feed	taxable	GSTB 2001/1 Pulses supplied as food for human consumption.
742	soy-based ice-cream	taxable	Schedule 1, item 28 of the GST Act applies.
1676	speculaas (dutch windmill cookies)	taxable	Schedule 1, item 32 of the GST Act applies. Food of a kind similar to biscuits or cookies.
1678	spice plant (still being grown in soil or hydroponic medium)	taxable	Live plant. Exclusion from the meaning of food at paragraph 38-4(1)(i) of the GST Act applies.
1677	spiced chickpea savoury snack	taxable	Schedule 1, item 18 of the GST Act applies.
752	spiced nuts	taxable	Schedule 1, item 16 of the GST Act applies.
1681	spirulina tablets or capsules	taxable	Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply to a product differentiated as a non-food product (refer to ATO ID 2004/677).
755	sponge cake (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 20 and clause 2 of the GST Act apply.
756	sports bars	taxable	Schedule 1, item 11 of the GST Act applies. Food of a kind similar to muesli bars or health food bars (refer ATO ID 2002/1046).
757	sports drink powder	taxable	Not a beverage of a kind specified on Schedule 2 of the GST Act.
758	sports drinks - rehydration, ready-to-drink	taxable	Not a beverage of a kind specified on Schedule 2 of the GST Act.

761	spring rolls – hot	taxable	Dine-in or takeaway. Exclusion at paragraph 38-3(1)(a) or paragraph 38-3(1)(b) of the GST Act applies.
1686	sprinkles	taxable	Schedule 1, item 14 of the GST Act applies.
763	squid – hot, crumbed or battered	taxable	Dine-in or takeaway. Exclusion at paragraph 38-3(1)(a) or paragraph 38-3(1)(b) of the GST Act applies.
1692	stabiliser marketed as an ingredient for confectionery	taxable	Schedule 1, item 8 of the GST Act applies.
1689	stabiliser which, at time of supply, is not packaged and marketed for retail sale and any of the following apply: (i) has no measurable nutritional value; (ii) is not supplied for use solely or predominantly in the composition of food; or (iii) is not essential to the composition of that food	taxable	Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subsection 38-3.01(1) of the GST Regulations apply, as subsection 38-3.01(2) of the GST Regulations does not apply. For example, polyvinylpyrrolidone (E1201), which is a polymer with no nutritional value.
764	steamed pudding (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 20 and clause 2 of the GST Act apply.
1693	sticky date pudding (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 20 and clause 2 of the GST Act apply.
1694	stimulant drink, ready-to-drink	taxable	Not a beverage of a kind specified on Schedule 2 of the GST Act.
1697	stock feed	taxable	Not food for human consumption. Paragraph 38-4(1)(a) does not apply.
1700	strudel (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 23 and clause 2 of the GST Act apply.
767	stuffing - hot cooked	taxable	Dine-in or takeaway. Exclusion at paragraph 38-3(1)(a) or paragraph 38-3(1)(b) of the GST Act applies.
1708	sugar cake decorations	taxable	Schedule 1, item 14 of the GST Act applies.
1709	sugar candy/sugar candy substitutes	taxable	Schedule 1, item 8 of the GST Act applies.

1703	sugar cane juice containing less than 90% by volume of juice	taxable	Not a beverage of a kind specified on Schedule 2 of the GST Act.
1710	sugar flowers	taxable	Schedule 1, item 14 of the GST Act applies.
1705	sugar marketed as an ingredient for confectionery	taxable	Schedule 1, item 8 of the GST Act applies.
1707	sugar supplied as ingredient for brewing i.e. home or industrial brewing	taxable	Not an ingredient for a beverage of a kind specified in Schedule 2 of the GST Act.
772	sugar-free confectionery	taxable	Schedule 1, item 8 of the GST Act applies.
775	sushi	taxable	Schedule 1, item 4 of the GST Act applies.
1722	sweetening agent marketed as an ingredient for confectionery	taxable	Schedule 1, item 8 of the GST Act applies.
1719	sweetening agent which, at time of supply, is not packaged and marketed for retail sale and any of the following apply: (i) has no measurable nutritional value; (ii) is not supplied for use solely or predominantly in the composition of food; or (iii) is not essential to the composition of that food	taxable	Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subsection 38-3.01(1) of the GST Regulations apply, as subsection 38-3.01(2) of the GST Regulations does not apply.
777	sweetly filled or coated buns (a glaze is not considered a sweet coating, supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 27 and clause 2 of the GST Act apply.
776	sweets	taxable	Schedule 1, item 8 of the GST Act applies.
1729	tapioca pudding (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 20 and clause 2 of the GST Act apply.
1731	tarama (cod or carp roe)	taxable	Schedule 1, item 17 of the GST Act applies.
1733	taro crackers/chips (ready to eat)	taxable	Schedule 1, item 18 of the GST Act applies.
785	tarts (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 23 and clause 2 of the GST Act apply.
783	tartufo	taxable	Schedule 1, item 29 of the GST Act applies.

1736	tea tree oil for medicinal or cosmetic purposes	taxable	Not an oil marketed for culinary purposes. Paragraph 38-4(1)(f) of the GST Act does not apply.
788	tea, ready-to-drink	taxable	Schedule 2, clause 2 of the GST Act applies.
1734	tea, supplied for medicinal or therapeutic purposes	taxable	Not a beverage for human consumption. Paragraph 38-4(1)(c) of the GST Act does not apply. A product marketed with a recommended dosage and/or information on its medicinal benefits is considered to have the character of a medicinal preparation.
789	teacake (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 20 and clause 2 of the GST Act apply.
1735	teacakes	taxable	Schedule 1, item 32 of the GST Act applies. Food of a kind similar to biscuits.
1744	thickener marketed as an ingredient for confectionery	taxable	Schedule 1, item 8 of the GST Act applies.
1741	thickener which, at time of supply, is not packaged and marketed for retail sale and any of the following apply: (i) has no measurable nutritional value; (ii) is not supplied for use solely or predominantly in the composition of food; or (iii) is not essential to the composition of that food	taxable	Not an exempt food additive. Paragraph 38-3(1)(e) of the GST Act and subsection 38-3.01(1) of the GST Regulations apply, as subsection 38-3.01(2) of the GST Regulations does not apply.
1745	thickshakes	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
798	tonic water	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
1751	torte (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 20 and clause 2 of the GST Act apply.
1752	trail bars	taxable	Schedule 1, item 11 of the GST Act applies (food of a kind similar to muesli bars or health food bars).

1754	trail mix containing processed/treated nuts, crystallised/glacé fruit or confectionery pieces	taxable	Combination of foods, at least one of which is of a kind specified in Schedule 1 of the GST Act. Paragraph 38-3(1)(c) of the GST Act applies (refer GSTD 2024/1).
1402	tuna and biscuits sold as a single item for consumption	taxable	Combination of foods, at least one of which is of a kind specified in Schedule 1 of the GST Act. Paragraph 38-3(1)(c) of the GST Act applies (refer GSTD 2024/1).
1758	turkey, live	taxable	Exclusion from the meaning of food at paragraph 38-4(1)(g) of the GST Act applies.
802	turkey, not supplied for human consumption (for example: pet food)	taxable	Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply.
1760	Turkish bread and rolls (filled)	taxable	Schedule 1, item 2 of the GST Act applies.
1761	Turkish delight	taxable	Schedule 1, item 8 of the GST Act applies.
1765	unprocessed cow's milk	taxable	Unprocessed cow's milk. Exclusion from the meaning of food at paragraph 38-4(1)(ga) of the GST Act applies.
809	unprocessed grain, cereal or sugar cane	taxable	Exclusion from the meaning of food at paragraph 38-4(1)(h) applies.
1766	used cooking oil that is not marketed for culinary purposes	taxable	Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply to a product differentiated as a non-food product (refer to ATO ID 2002/878).
1772	vegetable bread and rolls (filled)	taxable	Schedule 1, item 2 of the GST Act applies.
1776	vegetable drink concentrate containing less than 90% by volume of juice	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
1775	vegetable drink containing less than 90% by volume of juice	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
1777	vegetable drink powder	taxable	Not an ingredient for a beverage of a kind specified in Schedule 2 of the GST Act.
1780	vegetable plant (still being grown in soil or hydroponic medium)	taxable	Live plant. Exclusion from the meaning of food at paragraph 38-4(1)(i) of the GST Act applies.
823	vegetable seedlings	taxable	Live plant. Exclusion from the meaning of food at paragraph 38-4(1)(i) of the GST Act applies.

824	vegetable triangles (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 25 and clause 2 of the GST Act apply.
818	vegetables, not supplied as food for human consumption (for example: stock feed or pet food)	taxable	Not food for human consumption. Paragraph 38-4(1)(a) of the GST Act does not apply.
1791	vitamin (capsule, caplet, tablet or tincture)	taxable	Not food for human consumption. It is considered that the essential character of vitamin capsules, caplets, tablets or tinctures is not that of food, but that of a supplement.
1792	wafer paper sheets marketed as ingredients for confectionery	taxable	Schedule 1, item 8 of the GST Act applies (refer to ATO ID 2004/442).
831	wafers	taxable	Schedule 1, item 32 of the GST Act applies.
1793	waffle cones	taxable	Schedule 1, items 20 and 32 of the GST Act apply.
832	waffles (supplied hot or cold or requires cooking, heating, thawing or chilling prior to consumption)	taxable	Schedule 1, item 20 and clause 2 of the GST Act apply.
1795	wasabi peanuts	taxable	Schedule 1, item 18 of the GST Act applies.
1794	wasabi peas	taxable	Schedule 1, item 18 of the GST Act applies.
834	water crackers or biscuits	taxable	Schedule 1, item 32 of the GST Act applies.
835	water, demineralised (not for human consumption)	taxable	Not a beverage for human consumption. Paragraph 38-4(1)(c) of the GST Act does not apply.
1799	weight-loss drink or shake	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act. Schedule 2, item 13 of the GST Act does not apply.
1800	whey – lactofermented concentrate	taxable	Not an ingredient for a beverage that is specified in Schedule 2 of the GST Act. Schedule 2, items 1(c) and 2 of the GST Act do not apply (refer to ATO ID 2002/223).
1801	whey protein powder	taxable	Not an ingredient for a beverage that is specified in Schedule 2 of the GST Act. Schedule 2, items 1(c) and 9 of the GST Act do not apply (refer to ATO ID 2002/224).

844	wine (alcoholic and non-alcoholic, still and sparkling)	taxable	Not a beverage of a kind specified in Schedule 2 of the GST Act.
1802	wine making ingredients	taxable	Not ingredients for a beverage of a kind specified in Schedule 2 of the GST Act.
1803	wine must (consisting of grape juice, pulp, skins and seeds)	taxable	Not an ingredient for a beverage that is specified in Schedule 2 of the GST Act. Schedule 2, item 10 of the GST Act does not apply (refer to ATO ID 2001/193).
1835	yeast for brewing alcoholic beverages	taxable	Product is an ingredient for a beverage under paragraph 38-4(1)(d) of the GST Act and is not of a kind specified in Schedule 2 of the GST Act.
1807	yoghurt drink powder	taxable	ATO ID 2003/1181 Item 9, Schedule 2 does not apply.
1848	yoghurt with breakfast cereal (whether or not in separate compartments) sold as a single item for consumption	taxable	Schedule 1, item 4 of the GST Act applies as the product is of a kind marketed as a prepared meal (breakfast) (refer GSTD 2025/1).