

**BUSINESS**

FOOD RETAILERS

GUIDE

NAT 3338-07.2005

SEGMENT

AUDIENCE

FORMAT

PRODUCT ID



**Australian Government**  
**Australian Taxation Office**

# GST food guide

Rules to work out the goods and services tax (GST) status of food items you sell.



To access any of the information referred to in this guide:

- visit [www.ato.gov.au](http://www.ato.gov.au), or
- phone **13 28 66**.

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If you feel this publication does not fully cover your circumstances, please seek help from the Tax Office or a professional adviser. Since we regularly revise our publications to take account of any changes to the law, you should make sure this edition is the latest. The easiest way to do this is by checking for a more recent version on our website at [www.ato.gov.au](http://www.ato.gov.au)

## ➤ MORE INFORMATION

For more information on GST and food refer to:

- Food Industry Partnership section on [www.ato.gov.au](http://www.ato.gov.au)  
To locate this information select 'Your industry type', 'Business' and 'Food industry'
- the GST Act, which can be found on the ATOLaw website at [law.ato.gov.au](http://law.ato.gov.au)
- *Simplified GST accounting methods for food retailers* (NAT 3185)
- *Simpler GST accounting for the food and grocery industry* (NAT 7162), and
- *GST and food-schedules 1 and 2* (NAT 3393).

For general information on GST refer to:

- *GST for small business* (NAT 3014).

For a copy of any of our publications or for other information:

- visit [www.ato.gov.au](http://www.ato.gov.au)
- phone **13 28 66**
- obtain a fax by phoning **13 28 60**, or
- write to us at PO Box 9935 in your capital city.

The Australian Food and Grocery Council also have information for business engaged in the production, preparation and/or sale of food available on their website at [www.afgc.org.au](http://www.afgc.org.au)

If you don't speak English well and want to talk to a tax officer, phone the Translating and Interpreting Service on **13 14 50** for help with your call.

If you have a hearing or speech impairment and have access to appropriate TTY or modem equipment, phone **13 36 77**. If you do not have access to TTY or modem equipment, phone the Speech to Speech Relay Service on **1300 555 727**.

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## PUBLISHED BY

Australian Taxation Office  
Canberra  
July 2005

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# FOOD CLASSIFICATION MADE EASY

This guide has been developed in cooperation with the Australian Food and Grocery Council and other major food industry representatives. It will help you classify food items that you sell. It contains some simple rules to help you to work out the GST status of almost all of your food items. It includes a food list, detailing the GST status of more than 500 items, and addresses the food retailing sector's top 10 GST issues.

It also explains some GST terminology and defines food and non-food items.

This guide has three sections for you to work out whether your food items are taxable or GST-free. Each section provides more detailed information, so if you can't work out the GST status of your item from the information in the first section, then work through the sections until you can classify your food items.

## 01 Simple rules

Is your item covered by any of the simple rules? These rules will identify the GST status of almost all of the food items you sell. This section will also help you to understand when GST is applied to food items in the food supply chain.

If you can't work out the GST status of a food item or you need to clarify some terminology, go to section 2.

## 02 Food industry issues and where to go for help

You can clarify any terminology, issues or definitions by looking at the food issues and information contained in this section.

You can also refer to section 3 'Detailed food list to classify your food items'.

## 03 Detailed food list

Does your item appear in the detailed food list starting on page 10? This lists the GST status of more than 500 food items.

➔ If you are still unable to classify your food items from the list, you can:

- phone **13 28 66**, or
- refer to the Food Industry Partnership section on **www.ato.gov.au** To locate this information select 'Your industry type', 'Business' and 'Food industry'.

As a food retailer, these rules allow you to accurately determine the GST status of the majority of items that you sell. The rules are based on the GST legislation, Tax Office rulings and discussions with the food industry about GST and food.

Grocery items that are clearly not food (such as cleaning and paper products) are taxable. Some public health goods that you may sell will also be GST-free such as SPF15 (or higher rating) sunscreen, folate pills, condoms, personal lubricants and painkillers with a single active ingredient.

If you have any doubt about the classification of a food item using these simple rules, go to section 2.

**!** You should always check both lists when determining the GST status of a food item. Even though your food item appears in the GST-free list, it may still be subject to GST under one of the taxable rules. For example bread rolls are GST-free unless they are sold in a restaurant.

#### Food items will have a GST status of either GST-free or taxable:

##### GST-free food

- Bread and bread rolls without a sweet coating (such as icing) or filling. A glaze is not considered a sweet coating
- Cooking ingredients, such as flour, sugar, pre-mixes and cake mixes
- Fats and oils for cooking
- Unflavoured milk, cream, cheese and eggs
- Spices, sauces and condiments
- Bottled drinking water, or fruit or vegetable juice (of at least 90% by volume)
- Tea and coffee (unless ready-to-drink)
- Baby food and infant formula
- All meats for human consumption (except prepared meals or savoury snacks)
- Fruit, vegetables, fish, and soup (fresh, frozen, dried, canned or packaged)
- Spreads for bread (such as honey, jam and peanut butter)
- Breakfast cereals

##### Taxable food

- Bakery products such as cakes, pastries, pies, sausage rolls (but not including bread and bread rolls)
- Biscuits, crispbreads, crackers, cookies, pretzels, cones and wafers
- Savoury snacks, confectionery, ice-cream and similar products (see 'Savoury snacks' on page 8)
- Carbonated and flavoured beverages (including flavoured milk) unless 100% fruit or vegetable juice
- All food and beverages sold in restaurants or for consumption on the premises (see 'Premises' on page 8)
- Hot food (takeaway)
- Food marketed as prepared meals and some prepared food, including platters (see 'Platters and other similar arrangements of food' on page 6)
- Any food not for human consumption
- Pet food or any food labelled or specified for animals

**WHEN IS GST APPLIED IN THE FOOD SUPPLY CHAIN?**

GST is applied at certain stages in the food supply chain. Wherever GST is applied, GST-registered businesses may claim input tax credits for any GST they paid in the price of the food items they purchased.

GST is only applied where the food item:

- is not for human consumption at a particular stage in the supply chain, or
- is taxable under GST law.

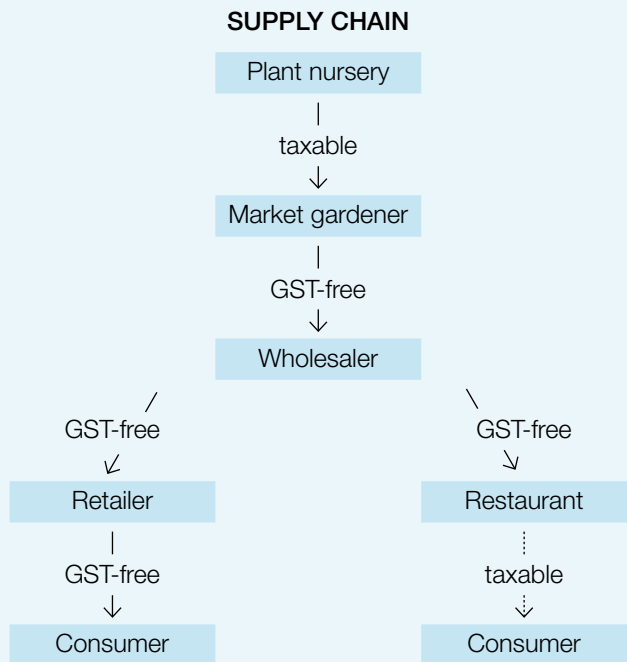
**EXAMPLE: When GST is applied in the food supply chain**

A plant nursery sells punnets of lettuce seedlings to a market gardener. The seedlings are taxable as they are 'plants under cultivation', even though the lettuce is ultimately for human consumption. The plant nursery pays the GST it charges to the Tax Office and the market gardener can claim a GST credit for the GST it pays in the price of the seedlings.

The market gardener grows the lettuce, picks it and sells it to the wholesaler. The lettuce is now GST-free as it is now a food for human consumption

The wholesaler sells the lettuce, GST-free, to a retailer. The retailer sells the lettuce GST-free to a consumer.

The wholesaler also sells lettuce to a restaurant GST-free. The restaurant prepares the lettuce as part of a salad that is eaten by a consumer on the premises. The price of the salad to the consumer is taxable. The restaurant pays the GST it charges in the price of the salad to the Tax Office.



If you can't determine whether your item is GST-free or taxable, the information in this section of the guide may be able to help you.

## WHAT IS FOOD?

To determine the GST status of a food or beverage item, you must first determine whether the item is classified as food for GST purposes.

The GST Act defines food as:

- food for human consumption (whether or not requiring processing or treatment)
- ingredients for food for human consumption
- beverages for human consumption (including water)
- ingredients for beverages for human consumption
- goods to be mixed with, or added to, food for human consumption (including condiments, spices, seasonings, sweetening agents or flavourings)
- fats and oils marketed for culinary purposes, and
- any combination of any of the above.

A supply of food, as defined in the GST Act, is GST-free unless it is a supply of:

- food for consumption on the premises it is supplied from
- hot food for consumption away from the premises
- food of a kind listed in the table in clause 1 of Schedule 1 of the GST Act
- beverages and ingredients for beverages **not** listed in the table in clause 1 of Schedule 2 of the GST Act, or
- food of a kind specified in regulations made for purposes of the GST Act.

## ITEMS NOT DEFINED AS FOOD

Some animals and plants are excluded from the definition of food under GST law until they have been subject to further processing or treatment. These exclusions are:

- live animals (other than crustaceans or molluscs)
- unprocessed cows milk
- any grain, cereal or sugar cane that has not been subject to any process or treatment resulting in an alteration of its form, nature or condition, and
- plants under cultivation that can be consumed (without being subject to further process or treatment) as food for human consumption.

## PET FOOD

Any food labelled or specified for animals is not considered to be food under the GST Act, as it is not for human consumption. Pet food is taxable.

## PREPARED MEALS

Prepared meals are subject to GST. A prepared meal is 'food marketed as a prepared meal, but not including soup' and is intended to cover a range of food products of a kind that meet all three conditions below:

- directly compete against takeaways and restaurants
- require refrigeration or freezing for storage, and
- are marketed as a 'prepared meal'.

Examples of prepared meals include:

- curry and rice dishes, mornays and similar dishes sold cold that only need reheating to be ready for consumption
- fresh or frozen lasagne
- sushi
- cooked pasta dishes sold complete with sauce
- frozen TV dinners, and
- fresh or frozen complete meals (for example, single serves of a roast dinner including vegetables and low fat dietary meals).

All of the above meals, except for sushi, only require reheating for them to be ready for consumption. Sushi is by its nature ready for consumption when it is prepared even though part of it is raw. However, it does not matter whether prepared meals are supplied hot or cold, or require cooking or reheating. Salads, including pasta, rice, coleslaw, meat, seafood, or green salad, sold from salad bars at supermarkets in either the delicatessen section or from a self-serve bar, are GST-free provided they are not marketed as a prepared meal.

Examples of food items that are not prepared meals include:

- frozen vegetables
- kebabs
- marinated meats and stir-fries
- uncooked pasta products
- fish fingers, and
- baby food, baked beans, spaghetti and Irish stews that do not require refrigeration or freezing.

Uncooked pasta products are not considered a prepared meal. Canned baby food, baked beans and spaghetti are not considered prepared meals as they do not require refrigeration or freezing (until opened) for their storage. When determining whether food is marketed as a prepared meal you should consider how the goods are promoted or advertised. Consideration should also be given to the name, price, labelling, instructions, packaging and placement of the goods in the store.

**EXAMPLE: Prepared meals**

A supermarket sells fish **and** chips packaged together in a box from the frozen food section. The instructions on the box suggest that the product can be re-heated by oven baking, grilling or pan frying.

The fish and chips are considered to be a 'prepared meal' for GST purposes as the product only requires heating, before serving.

**PLATTERS AND OTHER SIMILAR ARRANGEMENTS OF FOOD**

Platters and other similar arrangements of food are subject to GST. This includes fruit, vegetable, cheese, cold meat or mixed platters.

A platter is defined as a large shallow dish, commonly oval, for holding or serving meat and other food items. Usually a platter or arrangement of food can be uncovered and placed on the table ready for serving (for example, a catering product at barbecues).

**EXAMPLE: Prepared vegetables**

Adam's supermarket sells pumpkin that is chopped into pieces ready for roasting. There are four to six pieces of pumpkin on a plastic tray covered in plastic wrap. This product is not considered to be a platter.

**EXAMPLE: Gourmet platters**

Susie's Gourmet Foods supplies trays of gourmet food to customers to use at parties and other functions. One of these trays consists of an arrangement of antipasto products including, cold meats, sundried tomatoes, pickled vegetables, bread sticks, biscuits and other items chosen by the customer. This product is considered to be a platter and subject to GST.

However, if each of the items in the example is sold individually and placed on a serving tray by the customer (for example, the items are sold in separate plastic containers with lids), the sale would not be considered a platter. The GST status of each item will be assessed individually, for example the sundried tomatoes would be GST-free, the biscuits would be taxable, and so on.

**MARKETING TESTS TO DEFINE FOOD**

In determining what items are considered food for human consumption, a marketing test applies to items specifically listed below:

- fats and oils marketed for culinary purposes (GST-free)
- food marketed as a prepared meal, but not including soup (taxable)
- food marketed as confectionery (taxable)
- food marketed exclusively as ingredients for confectionery (taxable)
- flavoured iceblocks (whether or not marketed in a frozen state) (taxable)
- malt extract, if it is marketed principally for drinking purposes (GST-free)
- preparations for drinking purposes that are marketed principally as tea preparations, coffee preparations, or preparations for malted beverages (GST-free)
- preparations marketed principally as substitutes for tea preparations, coffee preparations or preparations for malted beverages (GST-free)
- dry preparations marketed for the purpose of flavouring milk (GST-free), and
- beverages and ingredients for beverages of a kind marketed principally as food for infants or invalids (GST-free).

The marketing of a food item is usually determined by how the goods are promoted or advertised. Consideration should also be given to the name, price, labelling, instructions, packaging and placement of the goods in the store.

**FOOD PRODUCTS THAT HAVE ALTERNATIVE (NON-FOOD) USES**

There are some GST-free food products on the market that have alternative non-food uses. The GST status of the product depends on whether it is a sale of food for human consumption or a sale of a non-food product.

In determining whether a sale is a sale of GST-free food, it is not only the physical characteristics of the product that are important but also the nature of the sale.

Some of the ways a food product could be considered to be differentiated for non-food use are:

- designation as something other than food
- pre-delivery storage in conditions or containers that are unsuitable for food
- packaging in a non-food type package or container
- labelling, invoicing or marketing as a non-food product, or
- delivery in a manner unsuitable for food.

The supplier of a food product that has alternative uses must determine whether or not they have differentiated the product for non-food use.



**EXAMPLE: Food products that have alternative (non-food) uses**

Vinegar supplied as a condiment is GST-free as it is added to food for human consumption. Vinegar supplied as a household cleaner is not GST-free because it is not a sale of food for human consumption.

**SNACK PACKS**

Snack packs can contain a combination of GST-free and taxable goods. How they are treated for GST purposes will depend on their contents and packaging.

**EXAMPLE: Snack packs**

Where a GST-free food item is packaged together with a taxable food item (for example cheese and biscuits) as a snack pack, it is subject to GST. The snack pack will be taxable as the items are packaged together, marketed and sold as a single product.

**HAMPERS AND MIXED SUPPLIES**

Where a mix of GST-free and taxable individually packaged goods is packed and sold together (such as a hamper containing a packet of biscuits, a box of chocolates, a coffee cup and a jar of coffee), these items are to be taxed individually as a mixed sale. The biscuits, chocolates and cup are taxable and the coffee is GST-free.

For the purposes of GST, a hamper can be a basket, decorative box or other similar container holding any number of separately identifiable products. The hamper will be taxed as a mixed sale. You should note that if the hamper consists of a 'basket' or similar packaging that has a lasting value (for example, a picnic basket), the supply of the basket will be subject to GST. You should refer to 'Normal and necessary packaging' for more information.

**FOOD PAST ITS USE-BY DATE**

Food past its use-by date is not automatically considered unfit for human consumption. The seller must determine the condition of the food.

As there is no formal fitness test, the use-by date is a guide for the seller to determine whether the food is suitable for human consumption.

Food not for human consumption is not considered to be food under the GST Act and is taxable. The use-by date does not directly govern the GST status of the product.

**DOES THE PACKAGING OF FOOD ATTRACT GST?**

Packaging products are generally subject to GST when they are purchased. However, you are entitled to a GST credit for any GST included in the price of packaging for your business.

When packaging is supplied with and/or around food (and is normal and necessary for the supply of the food), the GST treatment of the packaging is usually the same as the food, that is, the packaging around GST-free food is also GST-free.

**EXAMPLE: Packaging**

Richard is a breakfast cereal manufacturer. He buys 50,000 cardboard boxes from a paper manufacturer for \$22,000, including \$2,000 GST. The sale is subject to GST as the boxes do not contain any food. Packaging is not considered 'packaging for food' until it contains, and is sold with, food.

Richard then packs the breakfast cereal in the cardboard boxes and sells 'boxes of breakfast cereal' to a retailer for \$100,000. The sale of the breakfast cereal is GST-free. The packaging (cardboard box) is also GST-free as it contains the breakfast cereal and is considered normal and necessary packaging for food.

If Richard packs the cereal in a re-useable plastic container, the plastic container will be taxable, as it is not considered normal and necessary packaging for the breakfast cereal.

**NORMAL AND NECESSARY PACKAGING**

Paper and plastic bags supplied for groceries that are supplied free of charge to the customer are not subject to GST.

Containers, spoons, straws or similar objects that are usually sold separately, rather than being packaged with the food, are not considered normal and necessary packaging. Even though these items are a separate sale, they are often provided free of charge (for example, straws supplied separately with bottled water). If such items are provided free to help purchasers prepare or consume the food, and the items have no lasting value (for example, they are disposable), they are not subject to GST. A *de minimis* rule can be adopted in circumstances where GST-free food is contained in packaging that may not be considered normal and necessary. If the cost price of the packaging is relatively low and is below the *de minimis* threshold, we will accept that the packaging is normal and necessary and the sale of the packaging is GST-free.

The *de minimis* rule applies when packaging of GST-free food is not charged at a separate price and the cost price of the packaging is the lesser of:

- \$3 excluding GST, or
- 20% of the wholesale value of the total sale.

Packaging that is more than usual and necessary for the sale of the food is taxable. For example, if breakfast cereal is supplied in a plastic container intended for re-use, the container is taxable. The sale would be partly taxable (container) and partly GST-free (cereal).

Special promotional packaging of food (for example, a rack for spices) is not normal and necessary. Promotional items that accompany the food and packaging are also not normal and necessary (for example, drink containers and recipe books of lasting value). These promotional items accompanying the food and packaging, and items that are usually supplied separately, are not covered by the *de minimis* rule.

➤ For more information on packaging refer to Goods and Services Tax Determination GSTD 2000/6 Goods and Services Tax: when is the supply of food packaging GST-free in terms of section 38-6 of the *A New Tax System (Goods and Services Tax) Act 1999*?

To access GST determinations visit [www.ato.gov.au](http://www.ato.gov.au) and select 'Rulings and law', 'Public determinations', 'GST'.

### CONFECTIONERY

Confectionery is subject to GST. Confectionery includes food that is marketed as confectionery, such as chocolate and lollies as well as muesli bars and glacé fruit. However, candied peel is not confectionery.

### SAVOURY SNACKS

Foods that were defined as savoury snacks for wholesale sales tax purposes are considered taxable savoury snacks for GST purposes (with some minor changes). Caviar and other fish roe products are specifically included as savoury snacks. Seeds and nuts that have been processed or treated by salting, spicing, smoking or roasting, or similarly processed or treated, are also taxable. Raw nuts are GST-free.

### HOT FOOD

Hot food means food for consumption that has been heated above the generally surrounding air temperature.

Food that you sell while it is still warm because it happens to be freshly baked is GST-free (unless it falls under another category of taxable food). For example, freshly baked bread is GST-free.

Hot and cold food supplied as a single item for consumption away from the premises (such as sausage and onion on a slice of bread) is subject to GST.

### PREMISES

Premises in relation to a sale of food includes:

- the place where the sale takes place, for example, supermarkets, restaurants, cafes, snack bars, hotels, clubs, reception lounges, aircraft, boats, trains, venues for catered functions or food courts where tables are supplied for customers of food retailers
- the grounds surrounding restaurants, cafes, snack bars, hotels, clubs reception lounges and venues for catered functions, and
- any venues associated with leisure sport or entertainment, with clear boundaries or limits.

However, premises do not include public thoroughfares unless an area has been designated for use in connection with the food supply outlet.

The following venues associated with leisure, sport or entertainment fit within the definition of 'premises' in the context of 'a sale of food for consumption on the premises it is supplied from':

- |                         |                              |
|-------------------------|------------------------------|
| ■ football grounds      | ■ exhibition halls           |
| ■ sports grounds        | ■ theme parks                |
| ■ golf courses          | ■ showgrounds                |
| ■ gyms                  | ■ aquariums                  |
| ■ ice-skating rinks     | ■ galleries                  |
| ■ motor racing circuits | ■ gardens                    |
| ■ racecourses           | ■ museums                    |
| ■ swimming pools        | ■ zoos                       |
| ■ tennis centres        | ■ cinemas                    |
| ■ tenpin bowling alleys | ■ concert halls              |
| ■ air-show venues       | ■ entertainment centres, and |
| ■ theatres              | ■ amusement parks/arcades.   |

➤ For more information on premises refer to:

- Goods and services tax determination GSTD 2000/4 Goods and Services Tax: what does the word 'premises' mean in the expression, 'a supply of food for consumption on the premises from which it is supplied'? and
- Goods and services tax determination GSTD 2000/5 Goods and Services Tax: when is a supply of food, in terms of paragraph 38-3(1)(a) of the *A New Tax System (Goods and Services Tax) Act 1999*, 'for consumption on the premises from which it is supplied'?

To access GST determinations visit [www.ato.gov.au](http://www.ato.gov.au) and select 'Rulings and law', 'Public determinations', 'GST'.

This section contains an alphabetical list of the major food and beverage product lines. Use this list to locate your food item and determine whether it is GST-free or taxable.

The list has been developed in cooperation with the Australian Food and Grocery Council (AFGC) and other major food industry representatives.

Section 38-2 of the *A New Tax System (Goods and Services Tax) Act 1999* (GST Act) states that Under GST law, a sale of food as defined is GST-free.

Food is defined in subsection 38-4(1) of the GST Act to mean:

- food for human consumption (whether or not requiring processing or treatment)
- ingredients for food for human consumption
- beverages for human consumption
- ingredients for beverages for human consumption
- goods to be mixed with or added to food for human consumption (including condiments, spices, seasonings, sweetening agents or flavourings)
- fats and oils marketed for culinary purposes, and
- any combination of the above.

Food does not include:

- live animals (other than crustaceans or molluscs)
- unprocessed cows milk
- any grain, cereal or sugar cane that has not been subject to any process or treatment resulting in an alteration of its form, nature or condition, or
- plants under cultivation that can be consumed (without being subject to further process or treatment) as food for human consumption.

❗ Beverage includes water (subsection 38-4(2) of the GST Act).

However, not all food is GST-free. Section 38-3(1) of the GST Act states that a sale is not GST-free under section 38-2 of the GST Act if it is a sale of:

- food for consumption on the premises it is supplied from
- hot food for consumption away from those premises
- food of a kind specified in the third column of the table in clause 1 of Schedule 1, or food that is a combination of one or more foods at least one of which is food of such a kind
- a beverage (or an ingredient for a beverage), other than a beverage (or ingredient) of a kind specified in the third column of the table in clause 1 of Schedule 2, or
- food of a kind specified in regulations made for the purposes of this subsection.

Accordingly, if the food products are listed in Schedule 1 of the GST Act, the food products will not be GST-free. Conversely, beverages not listed in clause 1 of Schedule 2 of the GST Act will not be GST-free.

❗ The items contained in the list are for human consumption unless indicated differently.

➡ We regularly update the list. Refer to [www.ato.gov.au](http://www.ato.gov.au) for the most up-to-date list.

Item	GST status	Item	GST status
<b>A</b>			
abalone	GST-free	■ coffee, essence	GST-free
alcoholic beverages	taxable	■ coffee, ready-to-drink	taxable
almond bread	taxable	■ cordial containing less than 90% by volume of fruit juice	taxable
antipasto individual items or bottled	GST-free	■ cordial, for making non-alcoholic beverages consisting of at least 90% by volume of fruit juice	GST-free
antipasto platter	taxable	■ drinking yoghurt	taxable
apple sauce	GST-free	■ fermented milk drink	taxable
arrangements of food (platters)	taxable	■ fruit/vegetable drink containing less than 90% by volume of juice	taxable
arrowroot powder	GST-free	■ fruit/vegetable juice (non-carbonated) containing at least 90% by volume of juice	GST-free
artichokes (including marinated)	GST-free	■ herbal teas/drinks, ready-to-drink	taxable
artificial sweeteners (sold in retail packages)	GST-free	■ milk, flavoured	taxable
<b>B</b>		■ milk, processed cows, goat, sheep, soy or rice	GST-free
baby food (tins or jars)	GST-free	■ milk/thickshakes	taxable
baby formula	GST-free	■ milk, unprocessed cows	taxable
bacon		■ mineral water, carbonated or flavoured	taxable
■ chips (food garnish)	GST-free	■ protein shakes	taxable
■ crackling, savoury snack	taxable	■ soda water	taxable
■ crisps and bacon flavoured chips (savoury snack)	taxable	■ soft drink	taxable
■ raw, rashers, diced and chopped	GST-free	■ spirits	taxable
bacon and egg pie (quiche)	taxable	■ sports drinks	taxable
bagel, plain or fruit, unfilled	GST-free	■ still drinking water (natural, non-carbonated, without any other additives)	GST-free
baguettes	GST-free	■ tea, dry	GST-free
bait (eg fishing)	taxable	■ tea and coffee, ready-to-drink	taxable
bake-at-home bread rolls	GST-free	■ tonic water	taxable
baked beans	GST-free	■ weight-loss/fibre drink or shake	taxable
baking powder or soda (sold in retail packages)	GST-free	■ wine	taxable
banana chips	taxable	beverages consisting principally of soy milk or rice milk, unflavoured	GST-free
batter mix	GST-free	beverages and ingredients for beverages, marketed principally as food for infants or invalids	GST-free
bay leaves	GST-free	bicarbonate of soda (bicarb soda) packaged for retail sale	GST-free
barbeque sauce	GST-free	biltong, hard or soft	GST-free
bean curd	GST-free	biscuit crumbs	taxable
beef goulash, canned	GST-free	biscuits	taxable
beef jerky/biltong	GST-free	bocconcini	GST-free
beef, raw and processed either whole or pieces	GST-free	bones for soup	GST-free
beef wellington (not hot)	GST-free	bones sold as pet food or not for human consumption	taxable
beer, normal and light	taxable	bottled natural water (non-carbonated, without any other additives)	GST-free
beer nuts	taxable		
beverages			
■ alcoholic	taxable		
■ beer	taxable		
■ carbonated, not containing 100% pure fruit or vegetable juice	taxable		
■ coconut milk, carbonated	taxable		
■ coffee, dry	GST-free		

Item	GST status
brains	GST-free
braised meat and vegetables, canned	GST-free
bran	GST-free
brandy snaps, brandy baskets	taxable
bread (and rolls)	
■ baguettes	GST-free
■ bake-at-home	GST-free
■ bread and buns with a sweet filling or coating (a glaze is not considered a sweet coating)	taxable
■ bread and rolls (no icing or filling)	GST-free
■ breadcrumbs	GST-free
■ brioche	taxable
■ cheese and bacon topped loaf	GST-free
■ cheese topped loaf	GST-free
■ chollah	taxable
■ crumpets	GST-free
■ damper	GST-free
■ english breakfast muffins (bread type)	GST-free
■ flat breads (such as pita, mountain, naan, paratha etc) (flat bread with pizza or similar topping is taxable)	GST-free
■ focaccia, plain or herb	GST-free
■ fruit buns and hot cross buns (no icing or filling)	GST-free
■ fruit loaves without a sweet coating (icing) (a glaze is not considered a sweet coating)	GST-free
■ garlic	GST-free
■ grissini (bread sticks)	GST-free
■ hamburger buns	GST-free
■ herb, any kind	GST-free
■ italian	GST-free
■ lavash	GST-free
■ lebanese	GST-free
■ loaf with savoury topping	GST-free
■ matzos	taxable
■ mixes	GST-free
■ muffins, english (bread type)	GST-free
■ pita	GST-free
■ pizza	taxable
■ plain, whether white, wholemeal, multigrain or rye	GST-free
■ potato	GST-free
■ pumpkin, potato, or any vegetable	GST-free
■ sourdough	GST-free
■ turkish	GST-free
■ with ingredients mixed with the dough before baking, without a coating or filling (a glaze is not considered a sweet coating)	GST-free

Item	GST status
■ yeast-free	GST-free
breadcrumbs	GST-free
breakfast	
■ cereal	GST-free
■ cereal drink	taxable
■ cereals which have been rolled or flattened into shapes	GST-free
■ muffins, english (bread type)	GST-free
brioche	taxable
bubble n squeak (frozen) vegetables	GST-free
buckwheat	GST-free
buns and bread with a sweet filling or coating (a glaze is not considered a sweet coating)	taxable
■ iced	taxable
■ savoury steamed	GST-free
burger meat uncooked patties	GST-free
burgers (whole) and similar hot food	taxable
burrito kit	GST-free
butter	GST-free
butter, oils and margarine	GST-free
buttermilk, whether liquid, powdered, concentrated or condensed	GST-free
<b>C</b>	
cabanossi	GST-free
cakes	taxable
cake mixes	GST-free
calamari	
■ cold	GST-free
■ hot (calamari rings)	taxable
calzoni	taxable
candied peel	GST-free
canned food – see individual items	
cannelloni, fresh or frozen ready to heat pasta meal	taxable
canvelli beans	GST-free
carbonara, fresh or frozen ready to heat pasta meal	taxable
carbonated beverages not containing 100% pure fruit or vegetable juice	taxable
carob powder (unless marketed only as an ingredient for confectionery)	GST-free
casein	GST-free
cassata	taxable
casserole mixes, dry	GST-free
caviar and similar fish roe	taxable
cereals, breakfast	GST-free

Item	GST status
cereals, processed and supplied not for human consumption (eg stock feed or pet food)	taxable
cheese	
■ bocconcini	GST-free
■ cheese-topped bread	GST-free
■ cheesecake	taxable
■ dips	GST-free
■ firm	GST-free
■ flavoured, including spices	GST-free
■ fruit or vegetable (such as sundried tomato)	GST-free
■ neufchatel	GST-free
■ platters	taxable
■ processed	GST-free
■ soft (such as cottage, ricotta, cream)	GST-free
■ snack pack containing cheese and biscuits	taxable
■ spread	GST-free
■ sticks, stringers, pick and mix	GST-free
■ substitutes (such as soy cheese)	GST-free
cheesecakes	taxable
chewing gum or equivalent	taxable
chicken	
■ burgers (whole) and similar food	taxable
■ cold cooked	GST-free
■ cordon bleu, uncooked	GST-free
■ filo parcels	GST-free
■ hot cooked, either whole or pieces/strips	taxable
■ kiev, uncooked	GST-free
■ nuggets (not hot takeaway) and similar food	GST-free
■ raw and processed, either whole or pieces	GST-free
■ sausages or minced chicken	GST-free
■ wraps, cooked (takeaway)	taxable
■ wraps, uncooked	GST-free
chickpeas (machine-dressed)	GST-free
chickpea snack food	taxable
chicory and chicory essence	GST-free
chips	
■ bacon (food garnish)	GST-free
■ banana	taxable
■ packet crisps or hot chips	taxable
■ frozen	GST-free
chocolate and compound chocolate (confectionery)	taxable
chocolate – cooking (unless marketed as an ingredient for confectionery)	GST-free
chocolate dessert cups	GST-free

Item	GST status
chollah	taxable
christmas cake	taxable
christmas pudding	taxable
chutney and pickles	GST-free
cinnamon	GST-free
cinnamon buns, teacake, finger buns	taxable
coating mixes (for meat)	GST-free
cocktail frankfurts, cold, uncooked	GST-free
cocoa	GST-free
coconut milk or cream (ingredients)	GST-free
coconut milk carbonated beverage	taxable
coconut oil (ingredient for food)	GST-free
coffee (powdered) and coffee essence	GST-free
coffee beans, chocolate coated	taxable
coffee beans (including green coffee beans)	GST-free
coffee, prepared or hot	taxable
coffee scrolls	taxable
coffee whitener	taxable
cold cooked chicken	GST-free
cold cut platter	taxable
compound cooking chocolate (unless marketed as an ingredient for confectionery)	GST-free
compound yoghurt (unless marketed as an ingredient for confectionery)	GST-free
■ compound yoghurt couverture (unless marketed as an ingredient for confectionery)	GST-free
■ compound yoghurt confectionery	taxable
cold meat	GST-free
concentrates for making non-alcoholic beverages consisting of at least 90% by volume of fruit juice	GST-free
condensed milk or buttermilk	GST-free
cones (ice-cream)	taxable
confectionery	taxable
■ chewing gum or equivalent	taxable
■ chocolate	taxable
■ frozen	taxable
■ sugar-free	taxable
confectionery novelties	taxable
cooked pasta dishes sold complete with sauce	taxable
cookies	taxable
cooking spray and oils	GST-free
cooking wine (containing salt and marketed as cooking wine)	GST-free
cordial containing less than 90% by volume of fruit juice	taxable

Item	GST status
cordial, for making non-alcoholic beverages consisting of at least 90% by volume of fruit juice	GST-free
cordon bleu (chicken), uncooked	GST-free
corn crisps or chips	taxable
cottage cheese	GST-free
couscous (not hot)	GST-free
cows, live	taxable
crab meat (not hot)	GST-free
crabs, whole (including live for food)	GST-free
crackers	taxable
crackling, pork/bacon crisps or chips	taxable
cranberries	GST-free
cream	GST-free
■ clotted	GST-free
■ cheese	GST-free
■ coconut	GST-free
■ dairy whip (whipped cream in a can)	GST-free
■ light	GST-free
■ mascarpone	GST-free
■ sour	GST-free
■ thickened	GST-free
creamed rice	GST-free
creamed rice dairy dessert	GST-free
crème caramel	GST-free
crispbreads	taxable
crisps and chips	taxable
croissants	taxable
croquettes (not hot)	
■ meat	GST-free
■ vegetable	GST-free
croutons	GST-free
crumbed fish fillets (not hot)	GST-free
crumpets	GST-free
crystallised fruit, glacé fruit and drained fruit	taxable
crystallised ginger and preserved ginger	taxable
curry and rice dishes	taxable
curry powders, pastes, sauces	GST-free
curry puffs (not hot)	GST-free
custard	GST-free
■ flavoured	GST-free
■ fruit	GST-free
■ powder	GST-free
■ ready-made (fresh)	GST-free

Item	GST status
<b>D</b>	
dairy desserts, including dairy rice	GST-free
dairy whip (whipped cream in a can)	GST-free
dampers	GST-free
danish (apple, apricot etc)	taxable
date rolls (cake)	taxable
demineralised water (not for human consumption)	taxable
dessert preparations (including dairy dessert)	GST-free
dim sims, frozen or fresh (not hot)	GST-free
dinners, frozen	taxable
dips	GST-free
distilled water (labelled or marketed for human consumption)	GST-free
doughnuts	taxable
drinking chocolate marketed for the purpose of flavouring milk	GST-free
drinking yoghurt	taxable
dry biscuits	taxable
dry cereal	GST-free
dry preparations marketed for the purpose of flavouring milk	GST-free
duck, raw and processed, either whole or pieces	GST-free
duck eggs	GST-free
dutch rusks	GST-free
<b>E</b>	
edible cake decorations	taxable
eels, smoked	GST-free
egg noodles, crunchy and fried (savoury snack)	taxable
eggs (chicken, duck, goose, quail and turkey)	GST-free
■ egg-nogs or egg-flips	taxable
■ fertilised (when supplied as food for human consumption)	GST-free
■ fresh, dried, frozen	GST-free
■ substitutes	GST-free
■ whites or yolks, frozen or powdered	GST-free
energy bars	taxable
english breakfast muffins (bread type)	GST-free
escargot or snails (not hot)	GST-free
evaporated milk	GST-free
<b>F</b>	
faba beans (machine-dressed)	GST-free
fats and oils marketed for culinary purposes	GST-free
falafel mix	GST-free
finger buns	taxable



Item	GST status
firm cheese	GST-free
fish	
■ bait	taxable
■ cakes frozen or fresh (not hot)	GST-free
■ canned	GST-free
■ fingers (frozen)	GST-free
■ fresh or frozen (whole)	GST-free
■ herrings (not hot)	GST-free
■ hot (battered, crumbed, etc)	taxable
■ kebabs uncooked	GST-free
■ kippers, smoked	GST-free
■ live	taxable
■ meal (fish and sauce with pasta)	taxable
■ roe and products consisting principally of roe	taxable
■ rollmops	GST-free
■ sea cakes or shanty (frozen) not marketed as a prepared meal	GST-free
■ smoked fish products such as salmon, kippers and eels	GST-free
flat breads (pita, mountain, paratha, naan) (flat bread with pizza or similar topping is taxable)	GST-free
flavoured	
■ iceblocks (whether or not marketed in a frozen state)	taxable
■ milk beverages	taxable
■ rice (eg turmeric, jasmine)	GST-free
■ soy or rice milk beverages	taxable
focaccia, plain, garlic or herb (not hot)	GST-free
food consisting principally of confectionery	taxable
frankfurts (not hot)	GST-free
fried rice (takeaway)	taxable
frittata	taxable
frogs legs (not hot)	GST-free
frozen	
■ confectionery	taxable
■ fruit products (not frozen whole fruit)	taxable
■ meals and dinners	taxable
■ pastry dough sheets	GST-free
■ pizza	taxable
■ pizza bases	GST-free
■ vegetables (chopped or whole)	GST-free
■ whole fruit (including puree)	GST-free
■ yoghurt	taxable
fruit	
■ canned	GST-free

Item	GST status
■ cheese	GST-free
■ crystallised	taxable
■ custard	GST-free
■ drained	taxable
■ drink, less than 90% by volume of fruit juice	taxable
■ fresh, dried, canned, packaged	GST-free
■ frozen, whole	GST-free
■ glacé	taxable
■ juice at least 90% by volume (non-alcoholic and non-carbonated)	GST-free
■ juice less than 90% by volume of juice	taxable
■ leather/strip (100% fruit)	GST-free
■ mince	GST-free
■ not supplied as food for human consumption (eg stock feed or pet food)	taxable
■ platter	taxable
■ powdered fruit	GST-free
■ scrolls	taxable
■ whole frozen	GST-free
fruit and nut mix (raw nuts and dried fruit only – not banana chips)	GST-free
fruit and nut mix with glacé fruit, banana chips or roasted/salted nuts	taxable
fruit buns and hot cross buns (no icing or filling)	GST-free
fruit loaf without a sweet coating (a glaze is not considered a sweet coating)	GST-free
<b>G</b>	
game birds (such as quail) (not hot)	GST-free
garlic	GST-free
garlic bread (not hot)	GST-free
garlic butter	GST-free
gelatin	GST-free
gelato and similar frozen confectionery	taxable
glacé fruit	taxable
gingerbread	taxable
gluten balls	GST-free
gluten-free bread	GST-free
goats milk, processed or unprocessed	GST-free
goose eggs	GST-free
goose meat (not hot)	GST-free
grains or cereals (for human consumption) that have been processed or treated resulting in an alteration of their form, nature or condition	GST-free
grains, processed and supplied as not for human consumption (eg stock feed or pet food)	taxable
grapes, wine and table	GST-free



Item	GST status
gravy	
■ mix	GST-free
■ hot	taxable
green barley powder	GST-free
green coffee beans	GST-free
green tea (dry)	GST-free
grissini (bread sticks)	GST-free
<b>H</b>	
haggis (not hot)	GST-free
halva	taxable
ham and ham steaks (not hot)	GST-free
hamburger buns	GST-free
hamburger patty (not hot)	GST-free
hamburgers, chicken burgers and similar food complete with bun	taxable
ham, cold meats	GST-free
health food bars and similar foodstuffs	taxable
herb bread (not hot)	GST-free
herbs (culinary use) and not as part of a living plant	GST-free
herrings (not hot)	GST-free
hokkien noodles (not hot or marketed as a prepared meal)	GST-free
honey	GST-free
hopia	taxable
hot cakes	taxable
hot cooked chicken, duck or goose	taxable
hot cross buns, plain, no icing or filling (a glaze is not considered a sweet coating)	GST-free
hot dogs	taxable
hot food supplied for consumption away from the premises	taxable
<b>I</b>	
ice, packaged and bulk	taxable
ice-cream	
■ cones	taxable
■ cassata	taxable
■ gelato and similar frozen confectionery	taxable
■ ice-cream cakes	taxable
■ ice-creams regular, low-fat	taxable
■ ice-cream substitutes	taxable
■ sorbet and fruit-based ice-cream	taxable
■ tartufo	taxable
ice confectionery	taxable
icing, powder, sugar and prepared	GST-free

Item	GST status
ingredients, dry (flour, sugar)	GST-free
ingredients marketed exclusively for confectionery	taxable
iodised salt	GST-free
irish stews, canned	GST-free
italian bread	GST-free
<b>J</b>	
jam	GST-free
jelly	
■ dry, packaged	GST-free
■ prepared snack	GST-free
jerky, beef	GST-free
<b>K</b>	
kangaroo, raw and processed either whole or pieces	GST-free
kava	taxable
kebabs – any meat	
■ hot cooked takeaway	taxable
■ uncooked	GST-free
kidney (not hot)	GST-free
kippers, smoked	GST-free
<b>L</b>	
lactose	GST-free
lamb, raw and processed either whole or pieces	GST-free
lamingtons, cakes	taxable
lasagne (prepared), fresh or frozen	taxable
lavash bread	GST-free
lavoche, crispbread	taxable
laxatives	taxable
lebanese bread	GST-free
lentils	GST-free
light cream and sour cream	GST-free
linseed oil (for culinary use)	GST-free
live crustaceans and molluscs for human consumption	GST-free
live fish	taxable
liver (not hot)	GST-free
liverwurst (not hot)	GST-free
lobsters, live for human consumption	GST-free
lollies	taxable
luncheon meat	GST-free
<b>M</b>	
macaroni and cheese (packet mix)	GST-free
mackerel	GST-free
malt	GST-free

Item	GST status	Item	GST status
malt extract (if marketed principally for drinking purposes)	GST-free	■ skim and reduced fat	GST-free
malted milk powder	GST-free	■ soy or rice milk powder	taxable
margarine	GST-free	■ soy or rice milk	GST-free
marinating sauce	GST-free	■ UHT/long life	GST-free
marmalade	GST-free	■ unprocessed cows milk	taxable
marzipan (not confectionery)	GST-free	mineral water	
mascarpone	GST-free	■ carbonated or flavoured	taxable
matzos	taxable	■ natural non-carbonated	GST-free
mayonnaise and salad dressings	GST-free	mini toasts	GST-free
meals (complete), fresh, frozen or kit	taxable	miso paste	GST-free
meat		mixed herbs (culinary use)	GST-free
■ beef and veal	GST-free	mixed nuts (salted, spiced, smoked, roasted)	taxable
■ canned	GST-free	mornay (that only needs reheating to be ready to eat)	taxable
■ chicken, duck, turkey, goose, all game birds	GST-free	mountain bread	GST-free
■ croquettes (not hot)	GST-free	mousse and instant desserts	GST-free
■ edible	GST-free	muesli and other breakfast cereals	GST-free
■ kangaroo	GST-free	muesli bars and similar foods	taxable
■ lamb	GST-free	muffin mixes	GST-free
■ luncheon	GST-free	muffins, cake type	taxable
■ minced	GST-free	muffins, english breakfast (bread type)	GST-free
■ pork	GST-free	multigrain bread	GST-free
■ rabbit	GST-free	mung beans (machine dressed)	GST-free
■ raw and processed (not hot)	GST-free	mushrooms (including marinated)	GST-free
■ salami, cabanossi	GST-free	mustard	GST-free
■ sold as pet food	taxable	<b>N</b>	
■ substitutes, tofu	GST-free	naan bread	GST-free
■ tray, raw (such as side of lamb)	GST-free	nacho topping	GST-free
■ whole or pieces, strips, sausages, minced	GST-free	neufchatel	GST-free
meat pie	taxable	nibble mix, containing salted, spiced, smoked, roasted nuts or crackers	taxable
meatballs, frozen or fresh (not hot)	GST-free	non-alcoholic carbonated beverages	
meringues and pavlova	taxable	■ of less than 100% pure fruit/vegetable juice	taxable
■ mix (dry ingredients)	GST-free	■ of 100% pure fruit/vegetable juice	GST-free
milk		non-alcoholic non-carbonated beverages of at least 90% by volume of fruit or vegetable juice	GST-free
■ buttermilk whether liquid, powdered, concentrated or condensed	GST-free	non-carbonated natural water without any additives	GST-free
■ coconut, ingredient	GST-free	noodles	
■ fermented drink	taxable	■ crisp savoury snack	taxable
■ flavoured	taxable	■ egg (not marketed as a prepared meal)	GST-free
■ fresh processed	GST-free	■ hokkien (not marketed as a prepared meal)	GST-free
■ goats or sheep (processed or unprocessed)	GST-free	■ kit, unassembled	GST-free
■ oat milk	taxable	■ two-minute	GST-free
■ processed cows, condensed, evaporated and powdered	GST-free	■ with sauce, ready to heat (marketed as a prepared meal)	taxable
■ rice milk	GST-free		

Item	GST status
nut meat (vegetarian substitute) (not hot)	GST-free
nuts	
■ raw, (including blanched nuts)	GST-free
■ roasted	taxable
■ salted, beer, mixed	taxable
■ smoked, spiced, flavoured	taxable
■ unsalted raw nuts (including macadamia nuts)	GST-free
■ unshelled raw nuts (including macadamia nuts)	GST-free
<b>O</b>	
oat milk	taxable
oats, rolled, breakfast	GST-free
octopus (not hot)	GST-free
offal not for human consumption	taxable
oils and fats marketed for culinary purposes	GST-free
■ coconut	GST-free
■ cooking spray	GST-free
■ olive, canola, vegetable	GST-free
olives (including marinated)	GST-free
oysters (not hot)	GST-free
<b>P</b>	
pancakes	taxable
pancake mix	GST-free
panettone	taxable
pappadums	
■ cooked	taxable
■ uncooked	GST-free
pasta	
■ dry/packet	GST-free
■ fresh	GST-free
■ hot	taxable
■ meals fresh or frozen ready to heat (lasagne, carbonara, filled cannelloni)	taxable
■ packet mix (flavoured sauce)	GST-free
■ sauce	GST-free
pasties	taxable
pastizzi	taxable
pastries (eg danish)	taxable
pastry cases	GST-free
pastry, frozen sheets, dry mix	GST-free
paté	GST-free
patty, hamburger	GST-free
pavlova and meringues (unfilled)	taxable
■ filled	taxable
■ mix (dry ingredients)	GST-free
peanut butter	GST-free

Item	GST status
peanuts (blanched)	GST-free
peanuts (raw)	GST-free
peanuts (salted, spiced, smoked or roasted)	taxable
pepitas	GST-free
pepper	GST-free
pesto	GST-free
pet food	taxable
pickled vegetables	GST-free
pickles and chutney	GST-free
pies, meat, vegetable or fruit	taxable
pigs, live	taxable
pikelets	taxable
pine nuts, raw	GST-free
pita bread	GST-free
pita bread, fried snack pieces	taxable
pizza bases	GST-free
pizza (bread or rolls)	taxable
pizzas, pizza subs, pizza pockets and similar food	taxable
plain focaccia	GST-free
platters, of cheese, cold cuts, fruit, vegetables and other arrangements of food	taxable
polenta	GST-free
pollen, bee	taxable
popcorn	
■ popped	taxable
■ unpopped kernels	GST-free
pork meat uncooked (bacon, hamsteaks)	GST-free
pork crackling crisps or chips	taxable
potato	
■ bread	GST-free
■ crisps	taxable
■ dumplings and balls	GST-free
■ preparations (dehydrated)	GST-free
■ sticks or straws (chips)	taxable
potted herbs	taxable
poultry, live	taxable
powdered drink mixes (marketed as flavouring for milk)	
■ cocoa	GST-free
■ drinking chocolate and similar mixes	GST-free
■ malt and malt extracts	GST-free
powdered custard	GST-free
powdered milk, cows or buttermilk	GST-free
powdered soy milk or rice milk	taxable
prawn chips, crackers	taxable

Item	GST status
prawn crackers, uncooked	GST-free
prawns	
■ cooked cold	GST-free
■ crumbed or battered hot	taxable
■ fresh	GST-free
■ raw	GST-free
preparations for drinking purposes that are marketed principally as tea, coffee or malted beverage preparations (not in ready-to-drink form)	GST-free
prepared meals, but not including soup	taxable
pretzels	taxable
processed cheese	GST-free
processed cows milk	GST-free
processed grains, cereals and sugar cane not for human consumption	taxable
profiteroles	taxable
protein shake mix	taxable
psyllium husks	taxable
pudding mix, powdered	GST-free
puddings	
■ canned	taxable
■ christmas	taxable
■ pease	GST-free
■ rice (baked)	taxable
■ rice (not baked eg dairy dessert)	GST-free
■ self saucing	taxable
■ steamed	taxable
■ tapioca	taxable
puffed corn	GST-free
puffed wheat	GST-free
pumpkin bread	GST-free
pumpkin seeds	GST-free
<b>Q</b>	
quail	GST-free
quail eggs	GST-free
quiche	taxable
<b>R</b>	
rabbit (not hot)	GST-free
raw, frozen, and dried fruits and vegetables	GST-free
raw meat	GST-free
raw nuts	GST-free
ready-made custard	GST-free
relishes	GST-free
restaurant dishes/meals	taxable
rice	

Item	GST status
■ cakes	GST-free
■ crackers	taxable
■ creamed	GST-free
■ flavoured	GST-free
■ fried (takeaway)	taxable
■ glutinous rice balls	GST-free
■ hot	taxable
■ milk, flavoured	taxable
■ milk, plain	GST-free
■ milk, powdered	taxable
■ plain (not hot)	GST-free
■ pudding (baked)	taxable
■ pudding (not baked eg dairy dessert)	GST-free
ricotta cheese	GST-free
roasted nuts	taxable
rock salt	GST-free
roe and products consisting principally of roe	taxable
rollmops	GST-free
rolls, bread – see bread	GST-free
roulade (without pastry)	GST-free
rye bread	GST-free
<b>S</b>	
salad (green, rice, pasta, coleslaw) not marketed as a prepared meal	GST-free
salad dressings and mayonnaise	GST-free
salami	GST-free
salmon (not live)	GST-free
salsa	GST-free
salt (table, rock, iodised, sea - for food)	GST-free
salted nuts	taxable
samosas (not hot)	GST-free
sandwiches (using any type of bread or roll)	taxable
sauerkraut (not hot)	GST-free
sauces and sauce mixes such as tomato, barbeque, tartare, apple, marinating, white, soy	GST-free
sausages, any meat (not hot)	GST-free
sausage rolls	taxable
savoury steamed buns	GST-free
scones and scrolls	taxable
sea cake and sea shanties (frozen)	GST-free
seafood	
■ any seafood that is marketed as a prepared meal (such as seafood sushi)	taxable
■ fresh, frozen, dried, canned	GST-free
■ herrings	GST-free

Item	GST status	Item	GST status
■ hot cooked	taxable	■ salted, smoked and similarly treated nuts	taxable
■ kebabs, uncooked	GST-free	■ savoury	taxable
■ kippers, smoked	GST-free	snails or escargot (not hot)	GST-free
■ octopus (not hot)	GST-free	soda water	taxable
■ oysters (not hot)	GST-free	soft drink (carbonated beverages)	taxable
■ platter	taxable	■ mineral water, carbonated	taxable
■ prawns/shrimp (cooked or raw - not hot)	GST-free	■ mineral water, flavoured	taxable
■ rollmops	GST-free	■ soda water	taxable
■ sticks, cooked hot takeaway	taxable	■ tonic water	taxable
■ squid or calamari (not hot)	GST-free	soft serve ice-cream	taxable
sea salt for food	GST-free	sorbet	taxable
seasonings, breadcrumbs, yeast extracts	GST-free	soup	
seeds or nuts that have been processed or treated by salting spicing, smoking, roasting, or in any other similar way	taxable	■ bones	GST-free
self-saucing pudding	taxable	■ mixes, canned, dry, Tetra® packed	GST-free
semolina	GST-free	■ packet	GST-free
sesame seeds or poppy seeds	GST-free	sour cream	GST-free
sesame seeds or poppy seed rolls	GST-free	sourdough bread	GST-free
sheep, live	taxable	soy-based ice dessert	taxable
sheep's milk	GST-free	soy milk powder	taxable
shepherd's pie	taxable	soy milk (unflavoured)	GST-free
shortbread	taxable	soy or rice milk beverages, flavoured	taxable
shrimp		soy	
■ cooked or raw (not hot)	GST-free	■ cheese	GST-free
■ hot, crumbed or battered	taxable	■ chips	taxable
skim milk whether liquid, powdered, concentrated or condensed	GST-free	■ grits	GST-free
slices and cakes	taxable	■ sausages	GST-free
small goods (such as cold meats, frankfurts, bacon and pate)	GST-free	■ spread (butter substitute)	GST-free
small goods platter	taxable	spaghetti, canned (with sauce, sausages or cheese)	GST-free
smoked fish products (such as salmon, kippers and eels) (not hot)	GST-free	spiced nuts	taxable
smoked nuts	taxable	spices	GST-free
snack foods		spirits, alcoholic	taxable
■ cheese and biscuits snack packs	taxable	sponge cake	taxable
■ chickpea snacks	taxable	sports bars	taxable
■ chips and crisps	taxable	sport drink powder	taxable
■ chocolate	taxable	sports drinks, non-carbonated containing less than 90% by volume of fruits or vegetable juice	taxable
■ confectionery	taxable	spreads for bread (such as, jam, peanut butter)	GST-free
■ health food bars and similar foods	taxable	spring rolls, frozen or fresh (not hot)	GST-free
■ muesli bars and similar foods	taxable	spring rolls, hot	taxable
■ noodles, crisp	taxable	squid or calamari	
■ popcorn	taxable	■ cooked or raw (not hot)	GST-free
		■ hot crumbed or battered	taxable
		steamed pudding	taxable
		stir-fry, frozen vegetables	GST-free

Item	GST status
stock and stock cubes	GST-free
stuffing	
■ hot cooked	taxable
■ mix-dry	GST-free
sugar	GST-free
sugar cane, unprocessed	taxable
sugar cane juice of at least 90% by volume of fruit or vegetable juice	GST-free
sugar-free confectionery	taxable
sundried or semi-dried tomatoes	GST-free
sunflower seeds	GST-free
sushi	taxable
sweets and lollies	taxable
sweet buns with a sweet filling or coating (a glaze is not considered a sweet coating)	taxable
syrops for use only to flavour beverages	taxable
syrops and toppings (such as maple syrup and ice-cream topping) (not those used exclusively for flavouring beverages)	GST-free
<b>T</b>	
table salt	GST-free
tahini	GST-free
tapioca	GST-free
tartufo	taxable
tartare sauce	GST-free
tarts	taxable
tart shells, unfilled	GST-free
tea (including herbal tea, fruit tea, ginseng tea and other similar beverage preparations)	GST-free
tea and coffee marketed in a ready to drink form (Tetra® packaged or takeaway)	taxable
teacake	taxable
terrines	GST-free
tinned or canned food - see individual items	
tiramisu	taxable
toffee apples	GST-free
tofu	GST-free
tomato paste	GST-free
tomato purée	GST-free
tomato sauce	GST-free
tongue	GST-free
tonic water	taxable
toppings and syrops (such as maple syrup and ice-cream topping) (not those used exclusively for flavouring beverages)	GST-free

Item	GST status
tortillas unfilled	GST-free
truffles	GST-free
turkey	GST-free
turkey eggs	GST-free
turkish bread	GST-free
TV dinners, frozen	taxable
<b>U</b>	
UHT/long-life milk	GST-free
uncooked pasta products (such as noodles)	GST-free
unleavened bread (not crispbread)	GST-free
unprocessed grains, cereals or sugar cane	taxable
unsalted raw nuts	GST-free
unshelled nuts (not processed)	GST-free
<b>V</b>	
veal, raw, processed, not cooked	GST-free
vegeburgers, meat substitute patty – not complete burger	GST-free
vegetable(s)	GST-free
■ croquettes (not hot)	GST-free
■ fresh, frozen, dried, or canned	GST-free
■ juice, non-alcoholic and non-carbonated at least 90% by volume	GST-free
■ not supplied as food for human consumption	taxable
■ pickled	GST-free
■ platter	taxable
■ pre-cooked frozen vegetable products that only require re-heating in the oven or deep frying	GST-free
■ stir-fry, frozen	GST-free
■ seedlings	taxable
■ vegetable triangles	taxable
vegetarian	
■ meat substitutes (not hot)	GST-free
■ meals	taxable
vinegar	GST-free
vitamins (tablets, capsules and caplets)	taxable
vol-au-vent	
■ case unfilled	GST-free
■ filled	taxable
<b>W</b>	
wafers	taxable
waffles	taxable
wasabi	GST-free
water crackers, biscuits	taxable

Item	GST status
water	
■ demineralised (not for human consumption)	taxable
■ natural non-carbonated without any additives (including spring and mineral)	GST-free
wheat germ	GST-free
wheat germ oil (culinary use)	GST-free
whey, whey powder or whey paste	GST-free
whole fruit, frozen	GST-free
wholemeal bread	GST-free
wine	
■ alcoholic	taxable
■ cooking (containing salt and marketed as cooking wine)	GST-free
■ non-alcoholic, carbonated	taxable
■ non-alcoholic, non-carbonated containing 90% by volume of fruit or vegetable juice)	GST-free
wine grapes	GST-free
<b>Y</b>	
yeast-based spread	GST-free
yeast extracts	GST-free
yeast-free bread	GST-free
yoghurt	
■ compound couverture (unless marketed as an ingredient for confectionery)	GST-free
■ compound confectionery	taxable
■ compound (unless marketed as an ingredient for confectionery)	GST-free
■ drinking	taxable
■ flavoured, regular and reduced fat	GST-free
■ frozen	taxable
■ goats milk yoghurt	GST-free
■ plain, regular and reduced fat	GST-free
■ soft-serve yoghurt	taxable
■ starter powder	GST-free

