INTRODUCTION

Purpose

This Guidance explains the nutrition-related requirements under Regulation (EU) No. 1169/2011 on the provision of food information to consumers (EU FIC).

This is a living document, which will be reviewed periodically and topics will be added as necessary. It will be amalgamated with technical guidance on general labelling and allergens issues once this is available.

This Guidance should be read in conjunction with the separate Q&A guidance on EU FIC produced by the European Commission.

Status

This Guidance has been produced with the aim of providing informal, non-statutory advice and should be read in conjunction with EU FIC (relevant sections of which are referred to as appropriate). It is not exhaustive.

The notes and examples in this Guidance should not be taken as an authoritative statement or interpretation of the law. Ultimately, the decision as to whether or not a particular aspect of nutrition labelling is acceptable is for the courts and tribunals.

It is the responsibility of individual organisations to ensure their compliance with the law. You may wish to seek advice from your Home or Primary Authority.

You may also choose to contact trade associations such as the British Retail Consortium (BRC) and the Food and Drink Federation (FDF) for advice on nutrition labelling issues relating to your sector.

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I. SCOPE OF NUTRITION LABELLING PROVISIONS

Application of nutrition labelling rules

Mandatory nutrition labelling will apply to the majority of prepacked food. EU FIC also contains rules governing the provision of voluntary nutrition information in the following circumstances:

- “repeat” nutrition labelling on “front of pack” of prepacked foods
- nutrition labelling for non-prepacked foods
- nutrition (energy) labelling for alcoholic drinks

The nutrition labelling rules do not apply to:

- Food supplements (these fall within the scope of Directive 2002/46/EC); or
- Natural mineral waters (these fall within the scope of Directive 2009/54/EC).

In addition, the nutrition labelling rules in EU FIC apply without prejudice to Directive 2009/39/EC on foodstuffs intended for particular nutritional uses (PARNUTS) and its subordinate directives. In other words, where there are separate nutrition labelling provisions in the PARNUTS directives, these will take precedence over the EU FIC requirements.

Exemptions for prepacked foods

Foodstuffs exempted from the mandatory nutrition declaration are listed in Annex V of EU FIC. Exemptions relate mainly to minimally processed foods and those with little nutritional value.

Food directly supplied by manufacturers of small quantities of products to the final consumer or to local retail establishments directly supplying the final consumer is also exempt under Annex V. ¹

¹ The next iteration of this Guidance will contain definitions of “manufacturers of small quantities” and “local” in the context of “local retail establishments”.
II. DATES OF APPLICATION OF NUTRITION LABELLING PROVISIONS

Application dates

EU FIC will make nutrition labelling mandatory for the majority of pre-packed foods from 13 December 2016.

If you provide a nutrition declaration on a voluntary basis before 13 December 2016, it must comply with the nutrition labelling provisions of EU FIC from 13 December 2014.

If you make a nutrition and/or health claim or add vitamins and/or minerals to a foodstuff, you must make a nutrition declaration in accordance with EU FIC from 13 December 2014.

Compliance with the nutrition labelling provisions of EU FIC before 13 December 2014

It is possible to label foods in accordance with the nutrition labelling provisions of EU FIC before 13 December 2014. You have the choice of complying with either the provisions of the Food Labelling Regulations 1996 (as amended) or with those of EU FIC up until (and including) 12 December 2014. After that date, only the remaining stocks of food labelled in accordance with the Food Labelling Regulations 1996 (FLR 1996) may be sold.

Requirement to follow all relevant nutrition labelling provisions

If you choose to comply early with one aspect of the nutrition labelling provisions of EU FIC, then you will have to follow all the relevant nutrition labelling provisions.
III. MANDATORY (“BACK OF PACK”) NUTRITION LABELLING

Content of nutrition declaration

Mandatory nutrition declaration
You must declare the following items:

(a) energy value (in both kilojoules (kJ) and kilocalories (kcal)); and
(b) the amounts (in grams (g)) of fat, saturates, carbohydrate, sugars, protein and salt

Declaration of salt rather than sodium
The term “salt” must be used since it is more readily comprehensible by consumers than “sodium”. The amount of salt in a product is calculated by determining the total sodium in a product (naturally occurring, and that deriving from salt and other additives) and multiplying by 2.5.

Highlighting of no added salt in a product
Where appropriate, you may highlight that salt content in your product is exclusively due to the presence of naturally occurring sodium by means of a statement in close proximity to the nutrition declaration, for instance:

“This product contains no added salt. Salt content is due to naturally occurring sodium.”

Voluntary declaration of “supplementary” nutrients
You can, on a voluntary basis, supplement the mandatory nutrition declaration with information on the amounts (in grams (g)) of one or more of the following:

- mono-unsaturates
- polyunsaturates
- polyols
- starch
- fibre
- any of the vitamins or minerals listed in point 1 of Part A of Annex XIII, and present in significant amounts as defined in point 2 of Part A of Annex XIII.

No other nutrient or substance may be declared in the nutrition declaration

Nutrition or health claim in respect of “supplementary” nutrients
If you make a nutrition or health claim in respect of any of the supplementary nutrients, you must declare them as part of the nutrition declaration.
Provision of % reference intakes\(^2\) for vitamins and/or minerals

If you declare vitamins and minerals, you have to provide % reference intakes for them in addition to absolute amounts. (See the sections entitled ‘Declaration of vitamins and minerals: Significant amounts’ below and ‘Nutrient reference values (“Reference Intakes”)’ in Chapter VII for further details.)

Declaration of other nutrients

You may declare only the nutrients contained in the “mandatory” and “supplementary” lists in the nutrition declaration.

However, where you make a nutrition or health claim in respect of a substance not referred to in either list, you must declare the amount of the substance in the same field of vision as the nutrition labelling (but not within the nutrition table). An example of such a claim would be “High in Omega-3”.

The units of measurement used to express the amount of any additional substance must be appropriate for the individual substance concerned, e.g. milligrams (mg) for Omega-3.

Labelling of trans fats

Information on trans fats cannot be provided as these are not included in the list of mandatory or supplementary nutrients.

The European Commission is due to complete a report by 13 December 2014 on the presence of trans fats in foods and in overall diets across the EU. The report will consider the provision of information to consumers on trans fats and potential restrictions on their use. The Commission may, if appropriate, accompany its report with a legislative proposal on trans fats.

Declaration of cholesterol

As cholesterol is not included on the list of mandatory or voluntary nutrients, you cannot declare it.

Declaration of vitamins and minerals: Significant amounts

Declaration of vitamins and/or minerals on a voluntary basis

The vitamins and/or minerals have to be present in “significant amounts”. This is defined in Annex XIII of EU FIC as follows:

*As a rule, the following values should be taken into consideration in deciding what constitutes a significant amount:*

\(^2\) Part A of Annex XIII refers to “nutrient reference values (NRVs)” for vitamins and minerals. For labelling purposes, however, current indications are that you should use the generic term “reference intakes”. Further clarification on the terminology to be used on food labels will be provided in the next iteration of this Guidance.
• 15% of the nutrient reference values specified in point 1 of Part A of Annex XIII supplied by 100g or 100ml in the case of products other than beverages,

• 7.5% of the nutrient reference values specified in point 1 of Part A of Annex XIII supplied by 100ml in the case of beverages, or

• 15% of the nutrient reference values specified in point 1 of Part A of Annex XIII per portion if the package contains only a single portion.

“Point 1” of Part A of Annex XIII provides the nutrient reference values (NRVs)\(^3\) for each of the vitamins and minerals that may be declared under EU FIC.

**Rules on “significant amounts” for single serve portions**

If you have a single serve portion of a food or a beverage, then you must have 15% of the nutrient reference value (NRV) for the vitamin(s) and/or mineral(s) in question (see the third bullet of the definition for “significant amounts” quoted above).

For instance, if you market 100ml of fruit juice as a single serve portion, it would, as a rule, have to contain a minimum of 15% of the NRV for the vitamin(s) and/or mineral(s) in question in order to meet the test for a “significant amount”. While this would be double the percentage (2 x 7.5% = 15%) of the NRV required for beverages supplied by 100ml in a larger bottle or container, it ensure that the vitamin(s) and/or mineral(s) are present in “significant amounts” in the single serve portion.

**Declaration of vitamins and/or minerals when a nutrition or health claim is made about them and/or when vitamins and/or minerals have been added to a product**

The vitamins and/or minerals would have to be present in significant amounts for you to make a claim about them or as a result of your adding them to your product. You should follow the procedure outlined above and below to determine whether your product meets the test for significant amounts.

**Application of the “significant amounts” rule in the event of a “Source of” nutrition claim where the typical serving size is less than 100g or 100ml**

Article 5(1)(d) of the EU Nutrition and Health Claims Regulation (NHCR) requires that “the quantity of the product that can reasonably be expected to be consumed provides a significant quantity of the nutrient…to which the claim relates…”

Where the typical serving size of a product is less than 100g or 100ml, this Article 5(1)(d) NHCR requirement has to be considered alongside the “significant amounts” provisions in the NHCR Annex and EU FIC Annex XIII, which say that 15% of the NRV per 100g or per 100ml should be taken into consideration (in the case of products other than beverages) when deciding what constitutes a significant amount.

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\(^3\) Part A of Annex XIII refers to “nutrient reference values (NRVs)” for vitamins and minerals. For labelling purposes, however, current indications are that you should use the generic term “reference intakes”. Further clarification on the terminology to be used on food labels will be provided in the next iteration of this Guidance.
Let us take the example of a hard cheese. If 30g hard cheese is taken to be the quantity that can “reasonably be expected to be consumed”, it would, in our view, be reasonable to require that the significant amount of the vitamin and/or mineral be present in 30g in order to satisfy the relevant conditions of use for e.g. a “source of calcium” claim. Therefore, a 30g portion would, as a rule, have to contain a minimum of 15% of the NRV for calcium set out in EU FIC (Annex XIII, Part A), i.e. 15% x 800mg = 120mg.

The 30g hard cheese that might reasonably be expected to be consumed as one serving is evidently substantially less than the 100g reference quantity mentioned in Annex XIII of EU FIC. In order not to mislead consumers, a Source of [name of Vitamin(s)] and/or [name of Mineral(s)] nutrition claim should be based on 30g hard cheese whenever the claim is made, i.e. whether it is made on a 30g single serve portion or on a larger pack.

**Expression per 100g or per 100ml and per portion or per consumption unit (see also Table A of the flow chart in the Annex)**

**Amount of food to which the nutrition declaration relates**

You must express the nutrition information (energy value and amounts of nutrients) per 100g or per 100ml of the food.

**Per portion nutrition information on “back of pack”**

You may give nutrition information per portion (e.g. half a pizza) and/or per consumption unit (a single unit of food you might take from a packet, e.g. one biscuit or one chicken nugget), as long as this information is given in addition to the mandatory per 100g or per 100ml information.

When you provide nutrition information per portion and/or per consumption unit as set out above, this information must be easily understandable by the consumer (e.g. “one burger”), and you must quantify the portion or consumption unit used on the label in close proximity to the nutrition declaration.

You must also state the number of portions and/or consumption units contained in the package. EU FIC does not specify where this information should be placed on the packaging.

**Presentation of nutrition declaration**

**Presentation of nutrition information on the packaging**

In the case of prepacked food, mandatory nutrition information must appear directly on the package or on a label attached thereto.

You must present the mandatory nutrition declaration (Article 30(1)) and any supplementary nutrients (Article 30(2)):

- in the same field of vision
- together in a clear format
• in the order of presentation provided for in Annex XV.

**Placement of mandatory nutrition information on the packaging**
While it is common practice to provide the mandatory nutrition declaration on the back of pack, EU FIC does not require this. You are therefore free to provide the information on any surface of your packaging, provided that it meets the minimum font size requirements (see below for details).

**Order of the mandatory nutrition information**
You must present the information in the following order: energy, fat, saturates, carbohydrate, sugars, protein and salt.

**Order of the “supplementary” nutrients**
The table below shows the required order of presentation of the mandatory and, as appropriate, supplementary nutrients, together with the units of measurement to be used:

<table>
<thead>
<tr>
<th>Nutrient</th>
<th>Unit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Energy</td>
<td>kJ/kcal</td>
</tr>
<tr>
<td>Fat</td>
<td>g</td>
</tr>
<tr>
<td>of which</td>
<td></td>
</tr>
<tr>
<td>- saturates</td>
<td>g</td>
</tr>
<tr>
<td>- mono-unsaturates</td>
<td>g</td>
</tr>
<tr>
<td>- polyunsaturates</td>
<td>g</td>
</tr>
<tr>
<td>Carbohydrate</td>
<td>g</td>
</tr>
<tr>
<td>of which</td>
<td></td>
</tr>
<tr>
<td>- sugars</td>
<td>g</td>
</tr>
<tr>
<td>- polyols</td>
<td>g</td>
</tr>
<tr>
<td>- starch</td>
<td>g</td>
</tr>
<tr>
<td>Fibre</td>
<td>g</td>
</tr>
<tr>
<td>Protein</td>
<td>g</td>
</tr>
<tr>
<td>Salt</td>
<td>g</td>
</tr>
<tr>
<td>Vitamins and minerals</td>
<td></td>
</tr>
</tbody>
</table>

**Requirement for the nutrition declaration to be in tabular format**
If space permits, you must present the nutrition declaration in tabular format with the numbers aligned. Where space does not permit, the declaration must appear in linear format.
Application of legibility rules to the nutrition declaration
You must print the mandatory nutrition declaration on the package or on the label in characters using a font size where the “x-height” (as illustrated below) is a minimum of 1.2mm.

DEFINITION OF X-HEIGHT

Legend:
1 Ascender line
2 Cap line
3 Mean line
4 Baseline
5 Descender line
6 x-height
7 Font size

Minimum font size for the nutrition declaration in small packages
If the largest surface of your package or container has an area of less than 80 cm², then the minimum “x-height” (see definition above) is reduced to 0.9mm.

If the largest surface of your package or container has an area of less than 25 cm², then your product is exempt from the requirement to provide a mandatory nutrition declaration.
IV. “FRONT OF PACK” NUTRITION LABELLING

Content of “front of pack” nutrition labels

Aim of “front of pack” (FoP) nutrition labelling
EU FIC allows voluntary repetition on pre-packed food labels of those elements of the mandatory nutrition declaration that are of key importance for public health. The aim is to provide consumers with at-a-glance nutrition information, so that they can make informed food choices and can balance their diets and control their energy intake.

Format for FoP labelling
If you choose to provide this repeat information, it must be in one of the following formats:

- Energy value (kJ and kcal) alone; or
- Energy value (kJ and kcal) plus amounts (in grams) of fat, saturates, sugars and salt (energy + 4)

Expression per 100g or per 100ml and per portion or per consumption unit (see also Table A of the flow chart in the Annex)

Expression of FoP information per 100g or per 100ml and/or per portion
You can provide FoP nutrition information in the following formats:

- per 100g or per 100ml only (applies to energy value alone and energy +4);
- per 100g or per 100ml plus per portion and/or per consumption unit (applies to energy value alone and energy +4);
- if you provide information on energy + 4, you can express the amounts of the four nutrients per portion and/or consumption unit only, but in this case you must express the energy value both per 100g or per 100ml and per portion and/or consumption unit

Presentation of portion size information
You will need to quantify the portion and/or consumption unit used in close proximity to the nutrition declaration.

Statement of number of portions
If you provide nutrition information per portion on both front and back of pack, it is sufficient in our view to state the number of portions just once on the package. (EU FIC does not specify where on the packaging this information has to be placed.)

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4 This Chapter should be read in conjunction with the separate Guide to creating a front of pack (FoP) nutrition label for pre-packed products sold through retail outlets.
Presentation

Placement on packaging of repeat nutrition information

While in practice the repeat information usually is provided on front of pack, EU FIC does not require this\(^5\). The Regulation simply specifies that this information has to be presented in the “principal field of vision”. This is defined as “the field of vision of a package which is most likely to be seen at first glance by the consumer at the time of purchase and that enables the consumer to immediately identify a product in terms of its character or nature and, if applicable, its brand name.” The Regulation goes on to say that if “a package has several identical principal fields of vision, the principal field of vision is the one chosen by the food business operator”.

Application of legibility rules to FoP labelling

You have to provide the repeat nutrition information in a font size where the “x-height” (see section entitled “Presentation of nutrition declaration” in Chapter III above for further details) is a minimum of 1.2mm.

FoP legibility rules for small packages

Where the largest surface of a package has an area of less than 80cm\(^2\), the derogation allowing the minimum “x-height” to be reduced to 0.9mm does not apply to FoP labels. The minimum “x-height” of 1.2mm would still apply to FoP labels in this scenario.

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\(^5\) Although there is no legal requirement for it to appear on the front of pack, repeat nutrition information is referred to in this section as “FoP information” as a convenient form of shorthand.
V. NON-PREPACKED FOODS

Scope
Categories of food covered
Non-prepacked food covers the following categories:

• Foods offered for sale to the final consumer or mass caterers without prepackaging;
• Foods packed on the sales premises at the consumer’s request; and
• Foods prepacked for direct sale.

Content

Nutrition labelling requirements for non-prepacked food
There is no requirement in EU FIC for nutrition information to be provided for food sold non-prepacked. But if you provide information voluntarily, it must be in one of the following formats:

• the full “mandatory” nutrition declaration (energy value plus amounts of fat, saturates, carbohydrate, sugars, protein and salt); or
• energy value only; or
• energy value plus amounts of fat, saturates, sugars and salt (energy + 4).

Nutrition information for non-prepacked food displayed on shelf barkers
If you provide nutrition information on shelf barkers, you need to comply with the nutrition labelling provisions as set out above. You cannot therefore pick and choose the nutrients that you declare, e.g. energy and fat only. So, assuming you did not want to provide the full “mandatory” nutrition declaration, you would have to give information on either energy value alone or energy + 4.

Expression per 100g or per 100ml and per portion or per consumption unit (see also Table B of the flow chart in the Annex)

Expression of nutrition information per 100g or per 100ml and/or per portion
You can provide nutrition information on non-prepacked food in the following formats:

• per 100g or per 100ml only (applies to the full “mandatory” nutrition declaration, energy value alone and energy +4);
• per 100g or per 100ml plus per portion and/or per consumption unit (applies to the full “mandatory” nutrition declaration, energy value alone and energy + 4);
• per portion and/or per consumption unit only (applies to energy value alone and energy + 4).
Per portion information on energy + 4

If you provide information on energy + 4 and express the four nutrients per portion and/or consumption unit alone, there is no requirement to express the energy component both per 100g or per 100ml and per portion and/or per consumption unit, as would be the case for “front of pack” labels. The energy component may therefore also be expressed per portion and/or per consumption unit alone on non-prepacked food.

Nutrition labelling requirements for non-prepacked food in the event of a nutrition and/or health claim

Position from 13 December 2014

The separate Nutrition and Health Claims Regulation (Regulation (EC) No 1924/2006) will exempt all non-prepacked food (i.e. including all the categories outlined under “Scope” above) from nutrition labelling.

Position up until (and including) 12 December 2014

If you make a health claim on non-prepacked food, you are already exempted from providing nutrition labelling.

If you make a nutrition claim, the following provisions under the Food Labelling Regulations 1996 (as amended) will apply up until (and including) 12 December 2014:

- Exemption from mandatory nutrition labelling for non-prepacked food (other than food sold from a vending machine) sold to the ultimate consumer at a catering establishment;

- For non-prepacked food sold:
  - to the ultimate consumer other than at a catering establishment;
  - to the ultimate consumer from a vending machine, whether or not the machine is located at a catering establishment; or
  - to a catering establishment,

  there is no requirement for full nutrition labelling if a nutrition claim is made, but information must be given about the subject of a claim and can be given voluntarily for any or all of energy and the nutrients listed in the Food Labelling Regulations (FLR) 1996.

- Foodstuffs prepacked with a view to immediate sale (prepacked for direct sale) must comply with the Group 1 or Group 2 nutrition labelling provisions set out in FLR 1996 in the event of a nutrition claim.
Presentation of nutrition information

Application of legibility rules to non-prepacked food
There is no requirement to meet the minimum font size requirements on nutrition labelling for non-prepacked food.

Placement of voluntary nutrition information on non-prepacked food
EU FIC does not specify where the information has to be placed.

If, however, you are signed up to the Responsibility Deal pledge on energy labelling in out of home (OOH) settings, then you have committed to providing information on energy alone at the point of choice (e.g. next to the name of the food on a menu board in a fast food outlet).

National measures

UK position on mandating nutrition information for non-prepacked food
There are no current plans to adopt a “national measure” (as permitted by EU FIC) to introduce mandatory nutrition labelling for non-prepacked food.
VI. ALCOHOLIC DRINKS

EU FIC provisions for nutrition labelling of alcoholic drinks

EU FIC exempts all alcoholic drinks from mandatory nutrition labelling, pending a European Commission report on labelling for alcohol. The Commission is due to submit its report by 13 December 2014, and may accompany this with a legislative proposal on nutrition labelling, with a particular focus on energy labelling.

Voluntary energy only declaration

You can make a voluntary energy declaration on alcoholic drinks without the need to provide the full list of (“back of pack”) nutrients, which would otherwise be mandatory on prepacked food. You would need to provide this energy declaration in kJ (kilojoules) and kcal (kilocalories), and on a per 100ml basis. You may additionally provide the energy information per portion.6

Alternatively, you may provide a full (“back of pack”) nutrition declaration (see Chapter III above for details) on a voluntary basis on alcoholic drinks. This must be expressed per 100ml. You may additionally provide this information per portion.7

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6 See also Table C of the flow chart in the Annex.
7 See also Table A of the flow chart in the Annex.
VII. GENERAL

Reference intakes

Definition of reference intakes
Reference intakes (RIs) are benchmarks for the amount of energy and key nutrients that can be consumed on a daily basis in order to maintain a healthy diet.

Part B of Annex XIII of EU FIC sets out the RIs for energy, total fat, saturates, carbohydrate, sugars, protein and salt (the elements of the mandatory nutrition declaration). These are values for an adult, and are based on an average-sized woman, doing an average amount of physical activity.

Provision of information on percentages of reference intakes
The provision of information on percentages of the RIs set out in Part B of Annex XIII is voluntary. In addition to declaring energy and key nutrients in absolute amounts, you may also express them as a percentage of their respective RIs.

Provision of % reference intakes per 100g/100ml and/or per portion/consumption unit
You may provide this information in the following ways:

- Per 100g or per 100ml only; or
- Per 100g or per 100ml plus per portion and/or per consumption unit; or
- Per portion and/or per consumption unit.

Requirement for the additional statement “Reference intake of an average adult (8 400 kJ/2 000 kcal)”
If you provide any of the information on % RIs per 100g or per 100ml, you must provide the additional statement in close proximity to the information on reference intakes.

For example, you would have to provide the statement if you chose to give the information on % RIs per 100g or per 100ml only, or per 100g or per 100ml plus per portion and/or per consumption unit.

You would also have to provide the statement if you chose to provide the percentage reference intake for energy both per 100g or per 100ml and per portion when you label energy + 4 on “front of pack” (FoP) as follows:

- you provide the absolute values and % RIs for the four FoP nutrients (fat, saturates, sugars and salt) per portion only; and
- as required by EU FIC, you give the absolute value for energy both per 100g or per 100ml and per portion and/or per consumption unit.

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8 See also Tables A-C of the flow chart in the Annex.
There is no requirement to provide the additional statement if you give the information on % RIs per portion and/or per consumption unit only.

**RIs for other “population groups” (e.g. children)**

From 13 December 2014, you will be able to use only the reference intakes listed in Annex XIII unless, as provided for by EU FIC, the European Commission adopts rules on RIs for “specific population groups” or the UK adopts national measures in the meantime.

Up until (and including) 12 December 2014, you may continue to use reference intakes for other population groups, e.g. those developed for children by the Institute of Grocery Distribution (IGD).

**Nutrient reference values (“Reference intakes”)**

**Definition of nutrient reference values**

Nutrient reference values (NRVs) are guidelines about the amount of vitamins and minerals that it is recommended should be consumed on a daily basis in order to maintain a healthy diet.

**Point 1 of Part A** of Annex XIII of EU FIC sets out the NRVs for those vitamins and minerals which may be declared under the Regulation.

**Mandatory information on percentages of NRVs (“Reference intakes”)**

If you declare vitamins and/or minerals on your label, it is mandatory to express this information as a percentage of the nutrient reference values (NRVs) set out in point 1 of **Part A** of Annex XIII. You must provide this information in addition to the absolute values for vitamins and/or minerals. (See also the section entitled “Declaration of vitamins and minerals: Significant amounts” in Chapter III above.)

Information on % nutrient reference values must be expressed per 100g or per 100ml. You may additionally provide this information per portion and/or per consumption unit.⁹

**NOTE:** Current indications are that the term “nutrient reference values” will not be permitted in the nutrition declaration, and that you should use the generic term “reference intakes” instead for labelling purposes. Further clarification on terminology will be provided in the next iteration of this Guidance, once this issue has been fully discussed at the EU Working Group on EU FIC.

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⁹ See also Table A of the flow chart in the Annex.
Calculation of energy value and amounts of nutrients

Calculation of energy value
Energy value must be calculated using the conversion factors listed in Annex XIV.

Relation of energy value and amounts of nutrients declared to food as sold vs as prepared
EU FIC stipulates that the energy value and amounts of nutrients must be those of the food as sold. However, the Regulation also allows you to relate the nutrition information to the food after preparation, provided that sufficiently detailed preparation instructions are given.

Methodologies used to arrive at declared values for nutrients
Declared values must be average values based on the following methodologies:

- the manufacturer’s analysis of the food;
- a calculation from the known or actual average values of the ingredients used; or
- a calculation from generally established and accepted data.

In the UK, “generally established and accepted data” can be found in book form in McCance & Widdowson’s The Composition of Foods or online in McCance & Widdowson’s The Composition of Foods integrated dataset (CoF IDS) on the National Archives website.

Definition of “average values”
The term “average value” in this context is defined in the European Commission’s guidance on the setting of tolerances for nutrient values as:

“the value that best represents the amount of the nutrient which a given food contains, and allows for natural variability of foodstuffs, seasonal variability, patterns of consumptions and other factors which may cause the actual value to vary.”

Tolerances
Level of accuracy required for declaring amounts of nutrients
It is recognised that it is not always possible for foods to contain the exact amount of nutrients labelled, owing to natural variations and variations arising from production and length of storage. However, it is important that the actual nutrient content of

foods should not deviate substantially from labelled amounts, as the consumer could otherwise be misled.

As a result, the European Commission has drawn up, in collaboration with EU Member States, guidance on the setting of tolerances for nutrient values. The document sets tolerances for:

- the nutrition declaration under EU FIC;
- compliance with the levels of nutrients and other substances specified in Regulation (EC) No. 1924/2006 on nutrition and health claims;
- controlling the levels of vitamins and minerals specified under Regulation (EC) No. 1925/2006 on the addition of vitamins and minerals; and
- vitamins and minerals in food supplements.

The guidance also contains information on the rounding (including the number of decimal places or significant figures) of declared values (see also section entitled “Negligible amounts” below).

Analysis of fibre content for nutrition labelling purposes

Methods of fibre analysis

The various methods for analysing fibre are set out in the European Commission’s guidance document on Methods of Analysis for Determination of the Fibre Content declared on a Label (December 2012).
Negligible amounts

Labelling of negligible amounts of nutrients

Section 6 of the European Commission’s [guidance document on setting tolerances for nutrient values declared on a label](#) sets out **rounding guidelines** for nutrition declarations. These guidelines cover the amounts of nutrients that can be regarded as negligible and can therefore be declared as “0g” or as “<x g”. The following table illustrates how negligible amounts for the mandatory (“back of pack”) nutrients may be declared:

<table>
<thead>
<tr>
<th>Nutrient</th>
<th>Negligible amount</th>
<th>Nutrition declaration</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fat, Carbohydrate, Sugars, Protein</td>
<td>No detectable amount is present or concentration is ≤0.5g per 100g or per 100ml</td>
<td>“0g” or “&lt;0.5g”</td>
</tr>
<tr>
<td>Saturates</td>
<td>No detectable amount is present or concentration is ≤0.1g per 100g or per 100ml</td>
<td>“0g” or “&lt;0.1g”</td>
</tr>
<tr>
<td>Salt</td>
<td>No detectable amount is present or concentration is ≤0.0125g per 100g or per 100ml</td>
<td>“0g” or “&lt;0.01g”</td>
</tr>
</tbody>
</table>

Alternatively, where the amount of a nutrient(s) in your product is negligible, you may replace the information on this element(s) by a statement such as:

“Contains negligible amounts of...”

The statement must be in close proximity to the nutrition declaration.

Distance selling

Application of distance selling rules to nutrition labelling

When you offer **prepacked** food for sale by means of distance communication, you will have to make available nutrition information before the purchase is concluded and provide this information on “the material supporting the distance selling” (e.g. on a website) or by “other appropriate means” (e.g. by means of a telephone information line), which should be provided at no additional cost to the customer.
Dates of application of distance selling rules to nutrition labelling

From 13 December 2014, the distance selling rules outlined above will apply in the following circumstances:

- When a nutrition and/or health claim is made on the product;
- When vitamins and/or minerals are added to the product.

From 13 December 2016, it will be mandatory to provide nutrition information in the manner outlined above on prepacked food offered for sale by distance communication, i.e. irrespective of whether a nutrition and/or health claim has been made or vitamins and/or minerals have been added to the product.

Application of distance selling rules to nutrition labelling for non-prepacked food

You do not have to provide nutrition information on the “material supporting the distance selling” or “by other appropriate means” in the case of non-prepacked food.

Application of distance selling rules to prepacked products sold in vending machines

There is no requirement to comply with the distance selling provisions set out above if, for example, you provide information on a website or mobile phone app on foods that you offer for sale by means of automatic vending machines or automated commercial premises. However, you would still need to provide nutrition information on the packaging of your prepacked products as described in Chapter III above.